



BOOK III

DOCUMENTATION

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PART A

COMPARATIVE STATISTICS OF PUBLIC FINANCE

INTRODUCTION

THE first part of this volume contains condensed comparative statistics of the finances of Dominion, provincial and municipal governments for the years 1913, 1921, 1926, 1930, and 1937, and in certain tables for the years 1938 and 1939. For convenience the tables have been divided into three groups, as follows:—

Section I—Grand Summary, all Governments.

Section II—Statements illustrating the Commission's Financial Recommendations.

Section III—Municipal Governments.

Dominion and Provincial Statistics

These were compiled on the basis outlined in the Introduction to Appendix I.

At the commencement of the Commission's Public Finance Inquiry, an examination of the Public Accounts of the several governments revealed a complete lack of uniformity in accounting methods. Most governments report financial statistics by departments, having in mind ministerial responsibility; the work of departments varies between governments, and a departmental classification was valueless for comparative purposes. There was no uniform classification of revenue or expenditure under income or capital accounts; certain governments report on a cash basis, and others use the accrual system, and some a combination of both methods. There was the further difficulty of fiscal year ends. The Dominion and three provinces now have fiscal years ending March 31st; others vary from October 31st of the previous calendar year to June 30th following the Dominion year end. In many instances the fiscal years of subsidiary enterprises do not coincide with those of their governments.

To secure uniformity, the Dominion and provincial governments were invited, and agreed, to co-operate in the preparation of a financial questionnaire giving particulars of financial operations up to and including year ends nearest to December 31, 1936. The questionnaire was duly completed by all governments except Quebec, and the statistics for that Province were extracted by the Commission's staff from the Public Accounts and other official documents. In the case of the other governments the completed questionnaires were test checked against the Public Accounts, and adjusted where necessary for comparative purposes. Details of these adjustments appear in Appendices A-K. Draft statements were circulated to the governments and reviewed by them. Statistics for the fiscal years 1937, 1938, and 1939 were prepared by the Commission's staff on the basis of Public Accounts or official estimates.

In the consolidated tables the difference in fiscal year ends resulted in minor variations, but did not materially affect the general results.

Municipal Statistics

In spite of serious deficiencies in the material available, an attempt has been made to compile statistics on a comparable basis for every province, classified in the same manner as the Dominion and provincial accounts. Instead of the customary classification by cities, towns, villages and rural municipalities, which is of little value for purposes of analysis due to the variations in

COMPARATIVE STATISTICS OF PUBLIC FINANCE

INTRODUCTION—*Concluded*

provincial definitions of units, a new and more significant grouping was employed—Metropolitan Areas, Other Urban, and Rural. It is considered that these statistics are sufficiently accurate to give a satisfactory picture of relative proportions and comparative trends, although individual items may not be entirely accurate. The consolidated Balance Sheets and other statements shown in this volume have been constructed, as far as municipal statistics are concerned, within the limitations set forth above and should be interpreted accordingly.

Section I

This group contains tables showing the combined position of all Canadian governments for 1913, 1921, 1926, 1930, and 1937.

Section II

In this group particulars are given of the effect of Plan I and Plan II on each province and its municipalities for selected years. In addition, details are shown of the chief categories of expenditure which are affected by Plan I. A breakdown is given of expenditures for relief, public welfare, education, and debt charges. Further tables give an analysis of outstanding debt by purposes, the increase in debts from 1913-1937, the over-all surplus or deficit for the selected years, and the gross bonded debt of the Dominion of Canada, Canadian National Railways, and Provinces, by currencies of payment, average coupon rates and maturities.

Section III

Tables in this section summarize the operations of municipal governments and give particulars of outstanding debt, over-all surplus or deficit, and revenue and expenditure on current account. Necessary explanations and qualifications will be found in the Introduction to this Section.

COMPARATIVE STATISTICS OF PUBLIC FINANCE

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ALL GOVERNMENTS
COMBINED BALANCE SHEET
Thousands of Dollars

TABLE 1

Item No.	ASSETS	AS AT FISCAL YEAR ENDS NEAREST TO DECEMBER 31				
		1913	1921	1926	1930	1937
1	CASH AND OTHER LIQUID ASSETS..	59,622	248,768	255,885	353,645	415,811
2	RAILWAYS.....	762,514	2,059,244	2,369,992	2,650,051	3,089,313
3	PUBLIC UTILITIES.....	163,171	427,888	576,414	674,100	658,956
4	HARBOUR COMMISSIONS.....	30,332	46,389	82,354	137,067	174,455
5	HIGHWAYS, BRIDGES AND STREETS	193,940	364,575	517,989	744,551	1,105,428
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS.....	149,170	229,063	296,036	373,792	413,222
7	OTHER PUBLIC WORKS.....	241,685	431,939	556,782	669,569	766,414
	LOANS, PARTIAL OR NON-INTEREST BEARING—					
8	Colonization, Agricultural Aid and Development.....	5,161	119,892	159,468	185,998	253,002
9	Other.....	3,875	20,561	16,861	13,989	20,158
10	DIRECT RELIEF.....	—	—	264	7,784	(¹)623,248
	OTHER NON-RECOVERABLE EXPENDITURES—					
11	War.....	—	1,688,046	1,673,092	1,658,885	1,646,427
12	Merchant Marine.....	—	—	9,476	24,951	23,708
13	Shipbuilding.....	—	57,288	55,763	55,043	54,268
14	Wheat Bonus and Stabilization.....	—	—	—	—	27,834
15	Other.....	23,151	29,247	35,565	58,845	80,529
16	Sub-Total.....	23,151	1,774,581	1,773,896	1,797,724	1,832,766
17	CUMULATIVE SUB-TOTAL.....	1,632,621	5,722,900	6,605,941	7,606,270	9,352,773
18	SURPLUS AND RESERVE ACCOUNTS	334,646	840,103	1,141,139	1,434,481	1,490,042
19	TOTAL ASSETS, accounting for Outstanding Debt.....	1,297,975	4,882,797	5,464,802	6,173,789	7,862,731
	LIABILITIES					
20	FUNDED DEBT, less Sinking Funds.....	1,149,121	4,525,276	5,093,970	5,678,762	7,059,291
21	TREASURY BILLS.....	10,750	165,333	62,063	91,183	252,900
22	FLOATING DEBT.....	138,104	184,645	305,158	393,025	507,911
23	GUARANTEED BANK LOANS.....	—	7,154	3,343	10,270	40,106
24	OTHER CONTINGENT LIABILITIES.	—	389	268	549	2,523
25	TOTAL OUTSTANDING DEBT.....	1,297,975	4,882,737	5,464,802	6,173,789	7,862,731

(¹) In addition 65,347 charged by municipalities to current account.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1913 (*)

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Man.			
1	CASH AND OTHER LIQUID ASSETS.....	59,622	715	946	24,313	27,193	9,777
2	RAILWAYS.....	762,514	—	—	598,237	164,277	—
3	PUBLIC UTILITIES.....	163,171	—	—	—	30,962	132,209
4	HARBOUR COMMISSIONS.....	30,332	—	—	30,332	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	193,940	—	—	—	30,735	163,205
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	149,170	—	—	149,170	—	—
7	OTHER PUBLIC WORKS.....	241,685	—	—	15,765	26,459	199,461
8	LOANS, PARTIAL OR NON-INTEREST BEARING— Colonisation, Agricultural Aid, and Development.....	5,161	180	—	426	4,915	—
9	Other.....	3,875	—	—	412	3,463	—
10	OTHER NON-RECOVERABLE EXPENDITURES.....	23,151	735	—	22,014	402	—
11	CUMULATIVE SUB-TOTAL.....	1,632,621	160	946	840,669	288,406	504,652
12	SURPLUS AND RESERVE ACCOUNTS.....	334,646	11,376	—	319,832	3,438	—
13	TOTAL ASSETS, accounting for Outstanding Debt.....	1,297,975	11,536	946	520,837	284,968	504,652
	LIABILITIES						
14	FUNDED DEBT, less Sinking Funds.....	1,149,121	8,765	946	400,817	263,140	494,875
15	TREASURY BILLS.....	10,750	—	—	—	10,750	—
16	FLOATING DEBT.....	138,104	2,645	—	120,020	10,952	9,777
17	OTHER CONTINGENT LIABILITIES.....	—	126	—	—	126	—
18	TOTAL OUTSTANDING DEBT.....	1,297,975	11,536	946	520,837	284,968	504,652

(*) As at fiscal year ends nearest to December 31, 1913.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1913 (')

TABLE 2

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunsw- wick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
36,970	—	5,341	1,775	5,458	5,502	1,654	6,633	8,498	2,109	1
164,277	—	—	5,702	16,744	27,556	24,042	17,904	33,068	39,261	2
163,171	182	4,168	3,426	26,700	41,954	26,647	16,801	26,093	17,200	3
—	—	—	—	—	—	—	—	—	—	4
193,940	1,460	8,893	3,788	28,339	65,800	18,244	13,869	16,892	36,655	5
—	—	—	—	—	—	—	—	—	—	6
225,920	23	5,166	2,952	98,481	29,617	20,019	21,839	28,613	19,210	7
4,915	—	—	48	—	—	3,393	190	58	1,226	8
3,463	—	4	452	1,488	56	—	490	2	971	9
402	2	—	32	—	—	—	135	220	—	10
793,058	1,667	23,572	18,175	177,210	170,485	93,999	77,861	113,444	116,645	11
3,438	—	1,055	14	6,162	2,399	4,801	1,040	175	4,950	12
789,620	1,667	24,627	18,161	171,048	172,884	89,198	76,821	113,619	121,595	13
758,015	1,396	21,166	16,529	167,908	169,703	89,188	69,922	103,160	119,043	14
10,750	—	—	973	1,460	2,920	—	3,893	—	1,504	15
20,729	271	3,461	659	1,680	261	10	2,880	10,459	1,048	16
126	—	—	—	—	—	—	126	—	—	17
789,620	1,667	24,627	18,161	171,048	172,884	89,198	76,821	113,619	121,595	18

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1921 (1)

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	248,768	21,109	16,910	178,230	98,825	9,732
2	RAILWAYS.....	2,059,244	2,728	—	1,949,470	112,502	—
3	PUBLIC UTILITIES.....	427,888	—	—	—	172,064	255,824
4	HARBOUR COMMISSIONS.....	46,389	—	—	46,389	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	364,575	—	—	—	119,522	245,053
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	229,063	—	—	229,063	—	—
7	OTHER PUBLIC WORKS.....	431,939	—	—	29,300	109,564	293,075
8	LOANS, PARTIAL OR NON-INTEREST BEARING— Colonisation, Agricultural Aid and Development.....	119,892	—	112	7,666	83,725	43,945
9	Other.....	20,561	—	—	—	8,401	12,160
	OTHER NON-RECOVERABLE EXPENDITURES—						
10	War.....	1,688,046	—	—	1,684,513	3,533	—
11	Shipbuilding.....	57,288	—	—	57,288	—	—
12	Other.....	29,247	700	—	21,645	8,302	—
13	Sub-Total.....	1,774,581	700	—	1,763,446	11,835	—
14	CUMULATIVE SUB-TOTAL.....	5,722,900	24,649	24,576	4,288,024	680,417	803,684
15	SURPLUS AND RESERVE ACCOUNTS.....	840,103	25,048	—	767,985	47,075	—
16	TOTAL ASSETS, accounting for Outstanding Debt.....	4,882,797	49,692	24,576	3,520,039	633,342	803,684
	LIABILITIES						
17	FUNDED DEBT, less Sinking Funds.....	4,525,276	41,294	23,356	3,225,542	570,432	793,952
18	TREASURY BILLS.....	165,333	—	—	143,820	21,513	—
19	FLOATING DEBT.....	184,645	8,323	1,220	150,677	33,779	9,732
20	GUARANTEED BANK LOANS.....	7,154	—	—	—	7,154	—
21	OTHER CONTINGENT LIABILITIES.....	389	75	—	—	464	—
22	TOTAL OUTSTANDING DEBT.....	4,882,797	49,692	24,576	3,520,039	633,342	803,684

(1) As at fiscal year ends nearest to December 31, 1921.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1921 (*)

TABLE 3

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brun- swick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
108,557	4	6,463	2,952	13,031	35,319	10,437	18,252	7,458	14,641	1
112,502	—	—	10,794	16,526	23,600	—	—	26,859	34,723	2
427,888	149	7,837	8,536	43,677	228,665	55,737	23,543	39,450	20,294	3
—	—	—	—	—	—	—	—	—	—	4
364,575	1,934	17,368	12,511	71,144	140,103	17,397	20,881	31,314	51,923	5
—	—	—	—	—	—	—	—	—	—	6
402,639	283	8,792	3,857	151,513	88,829	44,332	32,796	39,606	32,631	7
43,945	—	—	160	2,536	642	12,257	11,227	7,337	9,786	8
12,160	—	8	456	488	5,638	3,470	118	363	1,619	9
3,533	—	—	120	1,693	—	1,283	—	437	—	10
—	—	—	—	—	—	—	—	—	—	11
8,302	1	—	37	3,533	—	466	509	2,399	1,357	12
11,835	1	—	157	5,226	—	1,749	509	2,836	1,357	13
1,484,101	2,371	40,468	39,423	304,141	522,796	145,379	107,326	155,223	166,974	14
47,075	1	1,019	943	23,883	11,906	3,377	4,739	1,053	6,186	15
1,437,026	2,372	41,487	40,366	280,258	510,890	142,002	102,587	156,276	160,788	16
1,364,384	1,757	38,179	35,529	274,759	493,951	135,123	87,618	144,832	152,636	17
21,513	—	—	—	—	16,000	2,438	1,372	—	1,703	18
43,511	615	3,308	4,837	5,499	939	4,441	10,901	7,376	5,595	19
7,154	—	—	—	—	—	—	2,232	4,068	854	20
464	—	—	—	—	—	—	464	—	—	21
1,437,026	2,372	41,487	40,366	280,258	510,890	142,002	102,587	156,276	160,788	22

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1926 (*)

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom. Prov.	Prov. Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	255,885	28,536	25,416	120,539	128,725	60,573
2	RAILWAYS.....	2,369,992	1,728	—	2,241,696	131,024	—
3	PUBLIC UTILITIES.....	576,414	—	—	—	259,912	316,502
4	HARBOUR COMMISSIONS.....	82,354	—	—	82,354	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	517,989	—	—	—	231,959	286,030
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	296,036	—	—	296,036	—	—
7	OTHER PUBLIC WORKS.....	556,782	—	—	33,103	148,346	375,333
	LOANS, PARTIAL OR NON-INTEREST BEARING—						
8	Colonisation, Agricultural Aid, and Development.....	159,468	95	—	92,687	66,876	—
9	Other.....	16,861	—	7,853	8,455	16,259	—
10	DIRECT RELIEF.....	264	—	—	—	264	—
	OTHER NON-RECOVERABLE EXPENDITURES—						
11	War.....	1,673,092	—	—	1,669,039	4,053	—
12	Merchant Marine.....	9,476	—	—	9,476	—	—
13	Shipbuilding.....	55,763	—	—	55,763	—	—
14	Other.....	35,565	145	—	21,930	13,490	—
15	Sub-Total.....	1,773,896	145	—	1,756,208	17,543	—
16	CUMULATIVE SUB-TOTAL.....	6,605,941	31,214	33,269	4,631,078	1,000,908	1,038,438
17	SURPLUS AND RESERVE ACCOUNTS.....	1,141,139	30,262	—	1,061,460	49,417	—
18	TOTAL ASSETS, accounting for Outstanding Debt.....	5,464,802	61,476	33,269	3,569,618	951,491	1,038,438
	LIABILITIES						
19	FUNDED DEBT, less Sinking Funds.....	5,093,970	48,496	31,951	3,397,008	799,544	977,865
20	TREASURY BILLS.....	62,063	—	—	—	62,063	—
21	FLOATING DEBT.....	305,158	12,911	1,318	172,610	86,204	60,573
22	GUARANTEED BANK LOANS.....	3,343	—	—	—	3,343	—
23	OTHER CONTINGENT LIABILITIES.....	268	69	—	—	337	—
24	TOTAL OUTSTANDING DEBT.....	5,464,802	61,476	33,269	3,569,618	951,491	1,038,438

(*) As at fiscal year ends nearest to December 31, 1926.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1926 (*)

TABLE 4

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Bruna- swick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
189,298	112	9,152	3,815	48,576	56,080	27,458	13,737	13,668	16,700	1
131,024	—	—	12,195	16,918	30,208	—	—	35,379	36,324	2
576,414	266	11,544	11,608	57,508	340,833	64,191	31,924	37,594	20,946	3
—	—	—	—	—	—	—	—	—	—	4
517,989	967	22,905	19,115	98,673	225,747	26,550	27,312	38,372	58,348	5
—	—	—	—	—	—	—	—	—	—	6
523,679	1,529	14,163	6,002	191,060	137,488	45,603	35,530	50,883	41,421	7
66,876	—	—	210	7,000	12,893	16,057	10,992	6,598	13,126	8
16,259	—	132	503	533	8,711	4,067	17	788	1,508	9
264	—	—	—	—	—	—	264	—	—	10
4,053	—	—	120	1,693	—	1,665	—	575	—	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	—	13
13,490	9	72	30	6,406	17	780	738	2,543	2,895	14
17,543	9	72	150	8,099	17	2,445	738	3,118	2,895	15
2,039,346	2,883	57,968	53,598	428,367	811,977	186,371	120,514	186,400	191,268	16
49,417	465	2,320	5	50,130	18,452	5,057	6,341	1,763	10,884	17
1,989,929	3,348	60,288	53,593	378,237	830,429	181,314	114,173	188,163	180,384	18
1,777,409	1,648	53,005	48,764	349,189	723,609	151,749	106,505	172,621	169,319	19
62,063	—	2,500	—	6,750	48,000	1,750	817	—	2,246	20
146,777	700	4,710	4,829	22,298	58,820	26,656	5,678	14,267	8,819	21
3,343	—	42	—	—	—	1,159	1,017	1,125	—	22
337	—	31	—	—	—	—	156	150	—	23
1,989,929	3,348	60,288	53,593	378,237	830,429	181,314	114,173	188,163	180,384	24

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1930 (1)

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	353,645	24,894	20,710	123,916	179,310	96,023
2	RAILWAYS.....	2,650,051	—	—	2,541,494	108,557	—
3	PUBLIC UTILITIES.....	674,100	—	—	—	330,403	343,697
4	HARBOUR COMMISSIONS.....	137,067	—	—	137,067	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	744,551	—	—	1,117	390,005	353,429
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	373,792	—	—	373,792	—	—
7	OTHER PUBLIC WORKS.....	869,569	—	—	40,841	183,532	445,196
8	LOANS, PARTIAL OR NON-INTEREST BEARING—						
	Colonisation, Agricultural Aid, and Development.....	185,998	89	—	87,353	98,734	—
9	Other.....	13,989	—	10,227	8,472	15,744	—
10	DIRECT RELIEF.....	7,784	—	—	3,315	4,469	—
	OTHER NON-RECOVERABLE EXPENDITURES—						
11	War.....	1,658,885	—	—	1,654,804	4,081	—
12	Merchant Marine.....	24,951	—	—	24,951	—	—
13	Shipbuilding.....	55,043	—	—	55,043	—	—
14	Other.....	58,845	1,304	—	21,931	35,610	—
15	Sub-Total.....	1,797,724	1,304	—	1,756,729	39,691	—
16	CUMULATIVE SUB-TOTAL.....	7,608,270	23,679	30,937	5,074,096	1,350,445	1,238,345
17	SURPLUS AND RESERVE ACCOUNTS.....	1,434,481	35,248	—	1,294,847	104,391	—
18	TOTAL ASSETS, accounting for Outstanding Debt.....	6,173,789	58,927	30,937	3,779,254	1,246,054	1,238,345
	LIABILITIES						
19	FUNDED DEBT, less Sinking Funds.....	5,678,762	43,025	26,212	3,570,561	1,035,116	1,142,322
20	TREASURY BILLS.....	91,183	—	—	—	91,183	—
21	FLOATING DEBT.....	393,025	15,831	4,725	208,693	108,865	96,023
22	GUARANTEED BANK LOANS.....	10,270	—	—	—	10,270	—
23	OTHER CONTINGENT LIABILITIES.....	549	71	—	—	620	—
24	TOTAL OUTSTANDING DEBT.....	6,173,789	58,927	30,937	3,779,254	1,246,054	1,238,345

(1) As at fiscal year ends nearest to December 31, 1930.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1930 (')

TABLE 5

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
275,333	111	9,936	8,383	53,703	86,735	36,941	17,710	33,099	28,715	1
108,557	—	—	6,251	17,020	36,208	—	—	11,441	37,637	2
674,100	470	19,383	10,565	82,172	391,922	69,473	35,200	39,577	25,338	3
—	—	—	—	—	—	—	—	—	—	4
743,434	1,713	30,265	37,115	131,078	329,178	33,799	43,214	47,667	89,405	5
—	—	—	—	—	—	—	—	—	—	6
628,728	1,771	17,026	7,726	232,095	164,718	49,725	46,926	59,879	48,862	7
98,734	—	—	925	7,000	30,776	17,072	21,340	8,620	13,001	8
15,744	—	270	455	758	8,925	3,113	176	951	1,096	9
4,469	—	—	—	312	24	289	2,582	270	992	10
4,081	—	—	120	1,693	—	1,694	—	574	—	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	—	13
35,610	20	453	239	19,227	4,647	931	911	3,269	5,913	14
39,691	20	453	350	20,920	4,647	2,625	911	3,843	5,913	15
2,588,790	4,085	77,333	71,779	545,058	1,053,133	213,037	168,059	205,347	250,959	16
104,391	332	1,641	2,372	86,373	11,187	10,106	4,384	835	13,481	17
2,484,399	4,417	78,974	69,407	458,685	1,064,320	202,931	163,675	204,512	237,478	18
2,177,438	3,285	72,363	54,533	437,249	940,870	162,862	135,523	170,452	200,301	19
91,113	—	1,500	4,745	—	38,940	8,154	7,876	9,935	20,033	20
204,838	1,132	4,796	10,129	21,436	84,510	31,355	14,390	19,996	17,144	21
10,270	—	315	—	—	—	560	5,616	3,779	—	22
620	—	—	—	—	—	—	270	350	—	23
2,484,399	4,417	78,974	69,407	458,685	1,064,320	202,931	163,675	204,512	237,478	24

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1937 (1)

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom. Prov.	Prov. Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	415,811	159,483	15,000	283,221	195,067	112,008
2	RAILWAYS.....	3,089,313	—	—	2,975,008	114,305	—
3	PUBLIC UTILITIES.....	658,956	—	—	—	354,734	304,222
4	HARBOUR COMMISSIONS.....	174,455	—	—	174,455	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	1,105,428	—	—	66,619	690,809	348,000
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	413,222	—	—	413,222	—	—
7	OTHER PUBLIC WORKS.....	766,414	—	—	82,499	234,004	449,911
8	LOANS, PARTIAL OR NON-INTEREST BEARING—	253,002	87	—	85,009	168,080	—
9	Colonization, Agricultural Aid, and Development.....	20,158	—	15,000	7,984	27,174	—
	Other.....						
10	DIRECT RELIEF.....	623,248	2,555	—	317,831	250,972	(*)57,000
	OTHER NON-RECOVERABLE EXPENDITURES—						
11	War.....	1,646,427	—	—	1,642,333	4,094	—
12	Merchant Marine.....	23,708	—	—	23,708	—	—
13	Shipbuilding.....	54,268	—	—	54,268	—	—
14	Wheat Bonus and Stabilization.....	27,834	—	—	27,834	—	—
15	Other.....	80,529	4,203	—	21,946	54,380	—
16	Sub-Total.....	1,832,766	4,203	—	1,770,089	58,474	—
17	CUMULATIVE SUB-TOTAL.....	9,352,773	157,924	30,000	6,175,937	2,093,619	1,271,141
18	SURPLUS AND RESERVE ACCOUNTS.....	1,490,042	35,804	—	1,320,910	133,328	—
19	TOTAL ASSETS, accounting for Outstanding Debt.....	7,862,731	193,728	30,000	4,855,027	1,960,291	1,271,141
	LIABILITIES						
20	FUNDED DEBT, less Sinking Funds.....	7,059,291	41,845	21,000	4,405,551	1,557,452	1,159,133
21	TREASURY BILLS.....	252,900	130,377	—	150,250	233,027	—
22	FLOATING DEBT.....	507,911	6,569	9,000	280,826	130,646	112,008
23	GUARANTEED BANK LOANS.....	40,106	14,937	—	18,400	36,643	—
24	OTHER CONTINGENT LIABILITIES.....	2,523	—	—	—	2,523	—
25	TOTAL OUTSTANDING DEBT.....	7,862,731	193,728	30,000	4,855,027	1,960,291	1,271,141

(1) As at fiscal year ends nearest to December 31, 1937.

(*) In addition 65,347 paid from Current Account.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1937 (1)

TABLE 6

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brun- swick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
307,075	524	11,302	7,442	83,293	56,462	24,689	44,923	32,466	45,974	1
114,305	—	—	6,251	17,020	40,633	—	—	11,444	38,957	2
658,956	242	18,076	13,274	96,331	384,852	60,555	29,785	35,984	19,857	3
—	—	—	—	—	—	—	—	—	—	4
1,038,809	3,681	62,235	62,713	246,704	426,614	34,557	46,602	53,869	101,634	5
—	—	—	—	—	—	—	—	—	—	6
683,915	3,274	18,120	12,137	247,532	195,917	57,614	37,610	54,150	57,561	7
168,080	37	1,014	989	33,360	45,730	16,132	45,192	13,140	12,486	8
27,174	37	460	463	685	10,125	4,384	7,227	2,761	1,032	9
307,972	140	3,013	1,835	86,490	99,370	18,469	57,419	12,733	28,503	10
4,094	—	—	120	1,693	—	1,707	—	574	—	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	—	14
54,380	66	646	837	20,819	10,836	2,696	2,894	6,810	8,776	15
58,474	66	646	957	22,512	10,836	4,403	2,894	7,384	8,776	16
3,364,760	8,201	114,866	106,061	833,927	1,270,539	220,803	271,652	223,931	314,780	17
133,328	319	1,931	3,668	74,081	15,551	11,293	1,972	2,888	30,069	18
3,231,432	8,520	116,797	102,393	759,846	1,254,988	209,510	273,624	221,043	284,711	19
2,716,585	6,957	108,248	88,165	699,982	1,113,823	162,551	154,054	166,423	216,382	20
233,027	—	2,250	5,865	9,500	49,000	33,496	65,786	27,607	39,523	21
242,654	1,459	6,276	8,118	49,187	84,527	13,201	27,844	23,389	28,653	22
36,643	104	18	245	1,177	7,638	262	23,886	3,160	153	23
2,523	—	5	—	—	—	—	2,054	464	—	24
3,231,432	8,520	116,797	102,393	759,846	1,254,988	209,510	273,624	221,043	284,711	25

ALL GOVERNMENTS
OUTSTANDING DEBT

TABLE 7

Thousands of Dollars

Item No.		As at fiscal year ends nearest to December 31					
		1913	1921	1926	1930	1936	1937
1	ALL GOVERNMENTS—						
	DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS.....	520,837	3,520,039	3,569,618	3,779,254	4,799,412	4,855,027
2	PROVINCES.....	284,968	633,342	951,491	1,246,054	1,836,225	1,960,291
3	MUNICIPALITIES.....	504,652	803,684	1,038,438	1,238,345	1,278,882	1,271,141
4	Sub-Total.....	1,310,457	4,957,065	5,559,547	6,263,653	7,914,519	8,086,459
	LESS INTER-GOVERNMENTAL DEBTS—						
5	Dominion-Provincial.....	11,536	49,692	61,476	58,927	177,866	193,728
6	Provincial-Municipal.....	946	24,576	33,269	30,937	29,123	30,000
7	NET OUTSTANDING DEBT.....	1,297,975	4,882,797	5,464,802	6,173,789	7,707,530	7,862,731
	PROVINCES AND MUNICIPALITIES—						
8	PRINCE EDWARD ISLAND—Provincial.....	962	1,240	2,080	2,830	5,571	5,922
9	Municipal.....	705	1,132	1,268	1,586	2,226	2,597
10	Sub-Total.....	1,667	2,372	3,348	4,416	7,797	8,519
11	NOVA SCOTIA—Provincial.....	11,681	21,828	38,561	55,364	84,477	93,097
12	Municipal.....	12,946	19,659	21,727	23,610	24,032	23,700
13	Sub-Total.....	24,627	41,487	60,288	78,974	108,509	116,797
14	NEW BRUNSWICK—Provincial.....	11,472	28,604	37,801	52,540	72,818	81,963
15	Municipal.....	6,689	11,762	15,792	16,867	20,935	20,430
16	Sub-Total.....	18,161	40,366	53,593	69,407	93,753	102,393
17	QUEBEC—Provincial.....	31,848	61,326	98,438	104,934	235,618	285,629
18	Municipal.....	139,200	218,932	279,799	353,751	463,741	474,217
19	Sub-Total.....	171,048	280,258	378,237	458,685	699,359	759,846
20	ONTARIO—Provincial.....	41,536	218,954	406,968	552,670	783,798	807,040
21	Municipal.....	131,348	291,936	423,461	511,650	468,236	447,948
22	Sub-Total.....	172,884	510,890	830,429	1,064,320	1,252,034	1,254,988
23	MANITOBA—Provincial.....	45,579	72,179	90,098	107,652	125,033	122,350
24	Municipal.....	43,619	69,823	91,216	95,279	86,123	87,160
25	Sub-Total.....	89,198	142,002	181,314	202,931	211,156	209,510
26	SASKATCHEWAN—Provincial.....	39,194	53,094	58,793	99,648	180,533	215,892
27	Municipal.....	37,627	49,493	55,380	64,027	57,741	57,732
28	Sub-Total.....	76,821	102,587	114,173	163,675	238,274	273,624
29	ALBERTA—Provincial.....	52,051	95,844	122,841	138,246 ^(*)	170,478 ^(*)	169,740 ^(*)
30	Municipal.....	61,568	60,432	65,322	66,267	51,848	51,304
31	Sub-Total.....	113,619	156,276	188,163	204,513	222,326	221,044
32	BRITISH COLUMBIA—Provincial.....	50,645	80,273	95,911	132,170	177,899	178,658
33	Municipal.....	70,950	80,515	84,473	105,308	104,000	106,053
34	Sub-Total.....	121,595	160,788	180,384	237,478	281,899	284,711

(*) Does not include 2,695 unpaid interest.

(*) Does not include unpaid interest estimated at 6,095.

ALL GOVERNMENTS
OUTSTANDING DEBT
INCREASE OR DECREASE
Thousands of Dollars

TABLE 8

Item No.	Year or Period	Combined Debt	Elimination of Increase or Decrease in Inter-Governmental Debt		Increase or Decrease before Elimination of Inter-Government Debt		
			Increase or Decrease	Dominion-Provincial	Provincial-Municipal	Dominion and C.N.R.	Provinces	Municipalities
1	1914-1921	3,584,822	38,156	23,630	2,999,202	348,374	299,032
2	1922-1924	549,356	10,194	9,000	104,798	259,882	203,870
3	1925	20,820	1,066	127	49,418	19,776	10,015
4	1926	53,469	524	434	5,801	38,491	20,869
5	1927	27,826	8,219	1,692	49,055	34,255	32,715
6	1928	43,428	1,430	1,466	28,915	55,241	17,066
7	1929	189,364	5,540	258	75,875	62,836	56,451
8	1930	448,369	1,300	568	211,731	142,231	93,675
9	1931	426,300	26,682	473	242,600	154,437	55,472
10	1932	269,636	25,441	490	157,675	94,217	42,695
11	1933	274,212	13,231	213	205,923	85,731	3,998
12	1934	263,127	27,499	28	170,171	117,429	2,998
13	1935	295,834	29,111	2,398	219,265	108,743	5,461
14	1936	16,759	3,025	1,362	24,524	29,614	39,042
15	1937	143,074	15,862	877	55,615	124,066	19,868
16		6,564,756	182,192	29,054	4,334,190	1,675,323	766,489

RECONCILIATION

17	Debt Outstanding, 1913	1,297,975	11,536	946	520,837	284,968	504,652
18	Increase, 1914-1937	6,564,756	182,192	29,054	4,334,190	1,675,323	766,489
19	Debt Outstanding, 1937	7,862,731	193,728	30,000	4,855,027	1,960,291	1,271,141

ALL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT
 (Excluding debt retirement)
AS ADJUSTED FOR COMPARATIVE PURPOSES
Thousands of Dollars

TABLE 9

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ALL GOVERNMENTS—						
1	Revenue, Current Account.....	276,771	640,064	750,817	788,922	995,213
2	Expenditure, Current Account (¹).....	253,207	636,405	633,117	836,095	(²)996,050
3	Surplus or Deficit, Current Account.....	23,564	3,659	117,700	47,173	837
4	Expenditure, Capital Account.....	188,637	181,109	151,635	284,719	180,729
5	Bank Loans and cash collection adjustment (³).....	—	—	—	—	462
6	Over-all Deficit.....	165,073	177,450	33,935	331,892	182,628
DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS—						
7	Revenue, Current Account.....	135,203	332,508	360,290	314,043	464,324
8	Expenditure, Current Account (¹).....	118,294	354,467	282,545	387,844	478,168
9	Surplus or Deficit, Current Account.....	16,909	21,959	77,745	73,801	13,844
10	Expenditure, Capital Account.....	74,358	60,441	68,140	102,082	34,615
11	Over-all Surplus or Deficit.....	57,449	82,400	9,605	175,883	48,453
PROVINCES—						
12	Revenue, Current Account.....	44,935	90,400	133,757	173,823	244,474
13	Expenditure, Current Account (¹).....	47,381	90,653	124,559	183,400	(²)258,500
14	Surplus or Deficit Current Account.....	2,446	253	9,198	9,577	14,026
15	Expenditure, Capital Account.....	29,129	62,309	32,126	86,125	118,419
16	Over-all Deficit.....	31,575	62,562	22,928	95,702	132,445
MUNICIPALITIES—						
17	Revenue, Current Account.....	109,875	230,387	270,832	317,155	309,065
18	Expenditure, Current Account (¹).....	100,398	204,883	240,311	285,728	282,037
19	Surplus, Current Account.....	9,477	25,504	30,521	31,427	27,028
20	Expenditure, Capital Account.....	85,150	58,359	51,367	96,511	27,695
21	Bank Loans and cash collection adjustment (³).....	—	—	—	—	462
22	Over-all Deficit.....	75,673	32,855	20,846	65,084	1,129
Not included in the above—						
DEBT RETIREMENT CHARGED TO CURRENT ACCOUNT—						
23	Dominion.....	—	—	—	—	—
24	Provinces.....	777	2,634	4,590	5,256	6,271
25	Municipalities.....	6,575	15,430	20,656	27,376	29,260
26	TOTAL.....	7,352	18,064	25,246	32,632	35,531
INTER-GOVERNMENTAL ELIMINATIONS						
27	Revenue, Current Account.....	13,342	13,231	14,062	16,099	21,650
28	Expenditure, Current Account.....	12,866	13,500	14,290	20,877	22,655
29	Amount included in Dominion current expenditures but not in provincial current revenues—Natural Resources Award, Manitoba.....	—	—	—	4,584	—
30	Amounts included in Dominion capital expenditures but not in provincial capital revenues.....	—	—	2	1	—
31	Other accounts.....	—	—	2	1	—
32	Variation, due to difference in fiscal year ends.....	376	367	236	194	5

(¹) Excludes debt retirement.

(²) Excludes unpaid interest, Alberta, estimated at 2,400.

(³) For year 1937 only.

PROVINCIAL AND MUNICIPAL GOVERNMENTS
(COMBINED)

TABLE 10

OVER-ALL SURPLUS OR DEFICIT

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ALL PROVINCES AND MUNICIPALITIES—						
1	Revenue, Current Account.....	154,810	320,787	404,589	490,978	553,539
2	Expenditure, Current Account.....	147,779	295,536	364,870	469,128	(1)540,537
3	Surplus, Current Account.....	7,031	25,251	39,719	21,850	13,002
4	Expenditure, Capital Account.....	114,279	120,668	83,493	182,636	146,114
5	Bank Loans and cash collection adjustment.....	.	.	.	.	462
6	Over-all Deficit.....	107,248	95,417	43,774	160,786	133,574
PRINCE EDWARD ISLAND—						
7	Revenue, Current Account.....	672	1,115	1,248	1,543	2,058
8	Expenditure, Current Account.....	594	1,014	1,149	1,491	1,983
9	Surplus, Current Account.....	78	101	99	52	75
10	Expenditure, Capital Account.....	59	373	98	372	770
11	Over-all Surplus or Deficit.....	19	272	1	320	695
NOVA SCOTIA—						
12	Revenue, Current Account.....	4,674	10,416	11,765	15,219	19,287
13	Expenditure, Current Account.....	4,588	10,226	11,804	14,577	18,295
14	Surplus or Deficit, Current Account.....	86	190	39	642	992
15	Expenditure, Capital Account.....	705	4,712	2,136	3,508	9,732
16	Bank Loans and cash collection adjustment.....	.	.	.	.	31
17	Over-all Deficit.....	619	4,522	2,175	2,866	8,771
NEW BRUNSWICK—						
18	Revenue, Current Account.....	3,212	7,014	9,689	12,039	14,128
19	Expenditure, Current Account.....	3,134	7,523	9,378	11,798	12,841
20	Surplus or Deficit, Current Account.....	78	509	311	241	1,287
21	Expenditure, Capital Account.....	755	1,463	3,142	8,058	10,213
22	Bank Loans and cash collection adjustment.....	.	.	.	.	500
23	Over-all Deficit.....	677	1,972	2,831	7,817	9,426
QUEBEC—						
24	Revenue, Current Account.....	29,393	66,199	89,185	114,564	141,156
25	Expenditure, Current Account.....	28,760	54,071	78,002	105,406	148,437
26	Surplus or Deficit, Current Account.....	633	12,128	11,183	9,158	7,281
27	Expenditure, Capital Account.....	11,381	13,292	22,201	45,127	34,982
28	Over-all Deficit.....	10,748	1,164	11,018	35,969	42,263

* Information not available.

(1) Excludes unpaid interest, Alberta, estimated at 3,400.

PROVINCIAL AND MUNICIPAL GOVERNMENTS
(COMBINED)

TABLE 10

(Concluded)

OVER-ALL SURPLUS OR DEFICIT

Thousands of Dollars

Item No.	—	For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ONTARIO—						
1	Revenue, Current Account	48,385	111,944	150,037	188,650	212,740
2	Expenditure, Current Account	44,869	104,747	139,471	174,681	191,791
3	Surplus, Current Account	3,516	7,197	10,566	13,969	20,949
4	Expenditure, Capital Account	25,703	50,041	32,891	73,170	53,389
5	Over-all Deficit	22,187	42,844	22,325	59,201	32,440
MANITOBA—						
6	Revenue, Current Account	15,303	29,268	31,277	34,501	35,314
7	Expenditure, Current Account	13,715	26,562	27,224	33,783	34,956
8	Surplus, Current Account	1,588	2,706	4,053	718	358
9	Expenditure, Capital Account	8,397	19,048	3,802	4,651	3,051
10	Bank Loans and cash collection adjustment					2,613
11	Over-all Surplus or Deficit	6,809	16,342	251	3,933	80
SASKATCHEWAN—						
12	Revenue, Current Account	16,656	34,617	37,229	41,210	38,136
13	Expenditure, Current Account	15,342	30,791	32,826	43,334	46,491
14	Surplus or Deficit, Current Account	1,314	3,826	4,403	2,124	8,355
15	Expenditure, Capital Account	9,656	10,574	3,881	23,452	23,960
16	Bank Loans and cash collection adjustment					4,103
17	Over-all Surplus or Deficit	8,342	6,748	522	25,576	36,418
ALBERTA—						
18	Revenue, Current Account	14,785	27,647	34,459	36,478	38,788
19	Expenditure, Current Account	12,230	27,037	29,367	37,338	(*)34,787
20	Surplus or Deficit, Current Account	2,555	610	5,092	860	4,001
21	Expenditure, Capital Account	24,673	15,911	8,090	11,753	3,006
22	Bank Loans and cash collection adjustment					569
23	Over-all Surplus or Deficit	22,118	15,301	2,998	12,613	1,564
BRITISH COLUMBIA—						
24	Revenue, Current Account	21,730	32,567	39,700	46,774	51,932
25	Expenditure, Current Account	24,547	33,565	35,649	46,720	50,956
26	Surplus or Deficit, Current Account	2,817	998	4,051	54	976
27	Expenditure, Capital Account	32,950	5,254	7,252	12,545	7,011
28	Bank Loans and cash collection adjustment					990
29	Over-all Deficit	35,767	6,252	3,201	12,491	5,045

* Information not available.

(*) Excludes unpaid interest estimated at 3,408.

PROVINCIAL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT

TABLE 11

As adjusted for comparative purposes
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1913	1921	1926	1930	1933	1937
ALL PROVINCES—							
1	Revenue, Current Account (*).....	44,935	90,400	133,757	173,823	150,283	244,474
2	Expenditure, Current Account (*).....	47,381	90,653	124,559	183,400	198,942	(*)258,500
3	Surplus or Deficit, Current Account.....	2,446	253	9,198	9,577	48,659	14,026
4	Expenditure, Capital Account.....	29,129	62,309	32,126	86,125	24,543	118,419
5	Over-all Deficit.....	31,575	62,562	22,928	95,702	73,202	(*)132,445
PRINCE EDWARD ISLAND—							
6	Revenue, Current Account (*).....	518	791	868	1,114	1,161	1,586
7	Expenditure, Current Account (*).....	445	705	800	1,074	1,152	1,466
8	Surplus, Current Account.....	73	86	68	40	9	120
9	Expenditure, Capital Account.....	41	188	48	277	283	470
10	Over-all Surplus or Deficit.....	32	102	20	237	274	350
NOVA SCOTIA—							
11	Revenue, Current Account (*).....	1,678	3,344	3,987	6,918	6,233	10,112
12	Expenditure, Current Account (*).....	1,654	3,565	4,960	6,737	8,189	9,805
13	Surplus or Deficit, Current Account.....	24	221	973	181	1,956	307
14	Expenditure, Capital Account.....	252	2,816	1,151	2,373	3,181	9,345
15	Over-all Deficit.....	228	3,037	2,124	2,192	5,137	9,038
NEW BRUNSWICK—							
16	Revenue, Current Account (*).....	1,407	2,729	4,064	6,304	5,007	7,543
17	Expenditure, Current Account (*).....	1,354	3,393	3,958	6,383	5,792	7,186
18	Surplus or Deficit, Current Account.....	53	664	106	79	785	357
19	Expenditure, Capital Account.....	692	1,484	1,587	7,492	942	9,819
20	Over-all Deficit.....	639	2,148	1,481	7,571	1,727	9,462
QUEBEC—							
21	Revenue, Current Account (*).....	8,493	20,749	31,060	42,603	30,401	56,888
22	Expenditure, Current Account (*).....	7,960	12,833	24,405	39,585	45,660	67,459
23	Surplus or Deficit, Current Account.....	533	7,916	6,655	3,018	15,259	10,571
24	Expenditure, Capital Account.....	3,831	6,856	7,218	12,682	5,711	34,543
25	Over-all Surplus or Deficit.....	3,298	1,060	563	9,664	20,970	45,114

(*) Less refunds.

(*) Excludes unpaid interest, Province of Alberta, estimated at 3,400.

PROVINCIAL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT

TABLE 11

(Continued)

As adjusted for comparative purposes
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1913	1921	1926	1930	1933	1937
ONTARIO—							
1	Revenue, Current Account (*)	9,300	21,716	38,283	55,284	52,093	87,104
2	Expenditure, Current Account (*)	10,455	22,243	38,975	56,315	65,113	83,752
3	Surplus or Deficit, Current Account	1,155	527	692	1,031	13,020	3,352
4	Expenditure, Capital Account	2	19,167	13,842	27,487	13,664	32,997
5	Over-all Deficit	1,153	19,694	14,534	28,518	26,684	29,645
MANITOBA—							
6	Revenue, Current Account (*)	4,081	7,337	10,287	11,191	12,061	15,247
7	Expenditure, Current Account (*)	3,608	8,225	8,984	12,424	14,527	15,056
8	Surplus or Deficit, Current Account	473	888	1,303	1,233	2,466	191
9	Expenditure, Capital Account	2,563	8,936	1,257	3,963	323	148
10	Over-all Surplus or Deficit	2,090	9,824	46	5,196	2,143	43
SASKATCHEWAN—							
11	Revenue, Current Account (*)	(*)5,842	9,361	12,577	13,025	11,547	16,902
12	Expenditure, Current Account (*)	5,413	11,415	10,893	18,777	(*)19,842	28,717
13	Surplus or Deficit, Current Account	429	2,054	1,684	5,752	8,295	11,815
14	Expenditure, Capital Account	3,184	4,739	1,614	14,265	55	23,960
15	Over-all Surplus or Deficit	2,755	6,793	70	20,017	8,350	35,775
ALBERTA—							
16	Revenue, Current Account (*)	3,462	7,779	10,770	13,385	12,191	18,199
17	Expenditure, Current Account (*)	3,182	10,621	11,549	15,931	16,011	(*)15,663
18	Surplus or Deficit, Current Account	280	2,842	779	2,546	3,820	(*)2,536
19	Expenditure, Capital Account	2,057	11,745	2,701	8,281	898	2,233
20	Over-all Surplus or Deficit	1,777	14,567	3,480	10,827	4,718	(*)303
BRITISH COLUMBIA—							
21	Revenue, Current Account (*)	10,154	16,594	21,861	23,999	19,589	30,893
22	Expenditure, Current Account (*)	13,310	17,653	20,035	26,174	22,656	29,396
23	Surplus or Deficit, Current Account	3,156	1,059	1,826	2,175	3,067	1,497
24	Expenditure, Capital Account	16,511	6,378	2,708	9,305	132	4,904
25	Over-all Deficit	19,667	7,437	852	11,480	3,199	3,407

(*) Less refunds.

(*) Fourteen month period.

(*) Includes relief expenditure financed and subsequently assumed by the Dominion of Canada, amounting to 1,139.

(*) Excluding interest unpaid estimated at 3,400.

ALL GOVERNMENTS TABLE 12
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
 AS ADJUSTED FOR COMPARATIVE PURPOSES
Thousands of Dollars

Item No.	REVENUE	For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—					
1	Customs Import Duties (¹).....	104,691	105,687	141,969	131,209	112,077
2	Excise Taxes (²).....	21,452	36,755	48,513	57,747	52,037
3	Manufacturers Taxes.....	—	6,639	11,053	10,474	17,185
4	Sales Taxes.....	—	61,273	81,196	20,147	144,360
	Corporation Taxes—					
5	Income and Business Profits.....	138	64,119	32,952	48,653	84,964
6	Other.....	3,352	11,051	14,581	15,828	20,780
7	Income Taxes on Persons.....	157	40,379	22,838	32,642	64,351
8	Succession Duties.....	3,611	9,724	15,304	20,780	35,757
9	Gasoline Taxes.....	—	—	6,411	23,487	38,906
10	Real Property Taxes.....	92,067	199,376	228,640	263,826	250,811
11	Amusement Taxes.....	—	3,032	4,910	4,525	2,838
12	Other Taxes.....	8,199	25,295	32,701	27,825	30,733
13	Sub-Total—Taxes.....	233,667	563,330	641,068	657,143	854,799
	LICENCES, PERMITS AND FEES—					
14	Motor Vehicles, automobile licences.....	470	8,381	16,014	19,907	25,937
15	Other Licences, Permits and Fees.....	12,580	17,646	20,824	23,310	21,024
16	Sub-Total—Licences, Permits and Fees.....	13,050	26,027	36,838	43,217	46,961
17	PUBLIC DOMAIN.....	14,466	18,328	23,686	19,334	23,619
18	LIQUOR CONTROL (³).....	2,248	7,856	17,592	30,985	29,798
19	SALE OF COMMODITIES AND SERVICES.....	2,633	4,260	6,651	7,075	13,409
20	OTHER CURRENT REVENUES.....	10,707	20,263	24,982	31,168	26,627
21	TOTAL CURRENT REVENUE.....	276,771	640,064	750,817	788,922	995,213
	EXPENDITURE					
22	NET DEBT SERVICE, excluding debt retirement.....	34,794	202,475	190,958	232,522	(⁴)271,339
23	NATIONAL DEFENCE.....	13,781	17,249	14,454	23,256	33,614
24	PENSIONS AND AFTERCARE.....	94	53,688	44,503	55,341	54,437
	PUBLIC WELFARE—					
25	Relief.....	—	916	168	11,753	126,627
26	Other.....	15,121	35,218	43,294	72,129	124,383
27	EDUCATION.....	37,515	88,057	107,231	119,191	108,899
28	HIGHWAYS AND TRANSPORTATION.....	56,663	80,747	63,838	99,570	73,750
29	PUBLIC DOMAIN.....	12,820	17,298	20,045	29,236	24,258
30	AGRICULTURE.....	5,583	9,424	9,944	15,248	14,287
31	OTHER CURRENT EXPENDITURES.....	76,836	131,333	138,682	177,849	164,456
32	TOTAL CURRENT EXPENDITURE, excluding debt retirement.....	253,207	636,405	633,117	836,095	996,050
33	SURPLUS OR DEFICIT, excluding debt retirement.....	23,564	3,659	117,700	47,173	837
	(¹) Includes Customs Import Duties on liquor.....	9,935	10,574	16,433	20,094	6,706
	(²) Includes Excise Duties and Taxes on liquor.....	11,517	10,994	23,258	23,154	20,351
		21,146	21,568	39,691	43,348	27,137
	(³) Provincial; see footnotes (¹) and (²) above.					
	(⁴) Does not include unpaid interest, Alberta, estimated at 3,408.					

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 (*)

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
	TAXES—						
1	Customs Import Duties	104,691	—	—	(¹)104,691	—	—
2	Excise Duties.....	21,452	—	—	(¹) 21,452	—	—
3	Manufacturers Taxes.....	—	—	—	—	—	—
4	Sales Taxes.....	—	—	—	—	—	—
	Corporation Taxes—						
5	Income Taxes.....	138	—	—	—	138	—
6	Other.....	3,352	—	—	—	3,352	—
7	Income Taxes on Persons.....	157	—	—	—	119	38
8	Succession Duties.....	3,611	—	—	—	3,611	—
9	Gasoline Taxes.....	—	—	—	—	—	—
10	Real Property Taxes.....	92,067	—	—	—	1,753	90,314
11	Amusement Taxes.....	—	—	—	—	—	—
12	Other Taxes.....	8,199	—	—	1,335	347	6,517
13	Sub-Total—Taxes.....	233,667	—	—	127,478	9,320	96,869
	LICENCES, PERMITS AND FEES—						
14	Motor Vehicles, automobile licences.....	470	—	—	—	470	—
15	Other Licences, Permits and Fees.....	12,580	—	—	1,194	6,382	5,004
16	Sub-Total—Licences, Permits and Fees.....	13,050	—	—	1,194	6,852	5,004
17	PUBLIC DOMAIN.....	14,466	—	—	3,420	11,046	—
18	LIQUOR CONTROL.....	2,248	—	—	—	2,248	—
	SALE OF COMMODITIES AND SERVICES—						
19	Post Office.....	133	—	12,822	12,955	—	—
20	Other Services.....	2,195	—	—	1,380	815	—
21	Public Utility Contributions.....	305	—	—	—	—	305
22	SUBSIDIES.....	—	12,851	—	—	12,851	—
	REFUNDS—						
23	From Municipalities.....	—	—	34	—	34	—
24	Other.....	—	—	1,521	76	1,445	—
25	OTHER CURRENT REVENUES.....	16,767	391	—	1,598	1,803	7,697
26	Sub-Total.....	276,771	13,242	14,377	148,101	46,414	109,875
	DISTRIBUTION OF REFUNDS—						
27	Post Office.....	—	—	12,822	12,822	—	—
28	Municipal.....	—	—	34	—	34	—
29	Other.....	—	—	1,521	76	1,445	—
30	Sub-Total.....	—	—	14,377	12,898	1,479	—
31	NET CURRENT REVENUES.....	276,771	13,242	—	135,203	44,935	109,875

(*) For the fiscal years ended nearest to December 31, 1913.

(*) Of which 11,211 on liquor.

(*) Of which 9,935 on liquor.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 (')

TABLE 13

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
138	—	—	—	—	—	—	—	—	138	5
3,352	14	66	60	943	894	349	258	171	597	6
157	13	38	—	—	—	—	—	—	106	7
3,611	6	53	98	1,605	1,146	268	74	67	294	8
—	—	—	—	—	—	—	—	—	—	9
92,067	124	2,033	1,105	16,450	31,071	9,650	10,736	9,883	11,015	10
6,864	68	577	535	1,504	3,203	500	100	125	252	11
106,189	225	2,767	1,798	20,502	36,314	10,767	11,168	10,246	12,402	12
—	—	—	—	—	—	—	—	—	—	13
470	1	—	11	123	106	35	49	46	99	14
11,386	40	135	82	2,141	3,191	861	1,779	1,568	1,589	15
11,856	41	135	93	2,264	3,297	896	1,828	1,614	1,688	16
11,046	7	853	502	1,866	2,887	427	49	57	4,398	17
2,248	2	—	43	794	902	162	218	127	—	18
—	—	—	—	—	—	—	—	—	—	19
815	—	—	3	47	18	47	461	155	84	20
305	—	—	—	—	—	100	—	205	—	21
12,851	382	637	638	1,969	2,396	1,451	2,115	1,261	2,002	22
34	—	—	—	34	—	—	—	—	—	23
1,445	18	—	—	150	69	13	222	973	—	24
9,500	15	282	135	1,951	2,571	1,453	817	1,120	1,156	25
156,289	690	4,674	3,212	29,577	48,454	15,316	16,876	15,758	21,730	26
—	—	—	—	—	—	—	—	—	—	27
34	—	—	—	34	—	—	—	—	—	28
1,445	18	—	—	150	69	13	222	973	—	29
1,479	18	—	—	184	69	13	222	973	—	30
154,818	672	4,674	3,212	29,393	48,385	15,303	16,656	14,785	21,730	31

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 (1)

Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	34,794	564	951	12,213	3,255	19,713
2	NATIONAL DEFENCE.....	13,781	—	31	13,812	—	—
3	PENSIONS AND AFTERCARE.....	94	—	—	94	—	—
	PUBLIC WELFARE—						
4	Relief.....	—	—	—	—	—	—
5	Other.....	15,121	—	—	2,617	4,343	8,161
6	EDUCATION.....	37,515	—	—	215	9,600	27,700
7	HIGHWAYS AND TRANSPORTATION.....	56,663	2,134	113	35,467	8,744	14,699
8	PUBLIC DOMINION.....	12,820	16	125	7,707	5,254	—
9	AGRICULTURE.....	5,583	—	18	3,278	2,323	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	8,361	—	39	3,585	4,815	} 30,125
11	Legislation.....	3,456	—	—	1,601	1,855	
12	General Government.....	28,459	—	66	22,051	6,474	
13	Other Current Expenditures.....	36,560	—	212	4,450	2,197	
14	Sub-Total.....	76,836	—	317	31,687	15,341	30,125
15	SUBSIDIES TO PROVINCES.....	—	11,280	—	11,280	—	—
16	POST OFFICE.....	—	—	12,822	12,822	—	—
17	Sub-Total.....	253,207	12,866	14,377	131,192	48,860	100,398
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	951	—	951	—
19	National Defence.....	—	—	31	31	—	—
20	Highways and Transportation.....	—	—	113	—	113	—
21	Public Domain.....	—	—	125	—	125	—
22	Agriculture.....	—	—	18	—	18	—
23	General Expenditures.....	—	—	317	45	272	—
24	Post Office.....	—	—	12,822	12,822	—	—
25	Sub-Total.....	—	—	14,377	12,898	1,479	—
26	NET CURRENT EXPENDITURES, excluding debt retirement.....	253,207	12,866	—	118,294	47,381	100,398

(1) For the fiscal years ended nearest to December 31, 1913.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 (1)

TABLE 13
(Continued)

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
22,968	62	811	507	5,486	5,888	2,459	2,017	2,758	2,980	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
12,564	57	578	315	2,440	3,672	1,606	967	770	2,099	5
37,300	216	1,471	892	6,593	13,882	3,100	3,825	3,896	3,425	6
23,443	124	643	642	4,218	5,765	1,295	2,231	1,282	7,243	7
8,254	6	18	76	738	2,510	92	92	81	1,641	8
2,323	18	79	59	421	393	87	653	330	283	9
4,815	26	11	42	1,257	910	371	688	503	1,007	10
1,855	13	92	41	424	370	169	227	368	151	11
6,474	61	126	117	1,029	1,151	542	897	836	1,715	12
12,322	29	759	443	6,338	10,397	4,007	3,967	2,379	4,003	13
45,466	129	988	643	9,048	12,828	5,089	5,779	4,086	6,876	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
149,258	612	4,588	3,134	28,944	44,938	13,728	15,564	13,203	24,547	17
951	—	—	—	—	—	—	—	951	—	18
113	—	—	—	113	—	—	—	—	—	19
125	—	—	—	—	61	—	64	—	—	20
18	18	—	—	—	—	—	—	—	—	21
272	—	—	—	71	8	13	158	22	—	22
—	—	—	—	—	—	—	—	—	—	23
—	—	—	—	—	—	—	—	—	—	24
1,479	18	—	—	184	69	13	222	973	—	25
147,778	894	4,588	3,134	28,760	44,869	13,715	15,342	12,230	24,547	26

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1921 (*)

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
TAXES—							
1	Customs Import Duties.....	105,687	—	—	(*)105,687	—	—
2	Excise Duties.....	36,755	—	—	(*)36,755	—	—
3	Manufacturers Taxes.....	6,639	—	—	6,639	—	—
4	Sales Taxes.....	61,273	—	—	61,273	—	—
Corporation Taxes—							
5	Income and Business Profits.....	64,119	—	—	61,680	2,439	—
6	Other.....	11,051	—	—	2,328	8,723	—
7	Income Taxes on Persons.....	40,379	—	—	39,821	485	73
8	Succession Duties.....	9,724	—	—	—	9,724	—
9	Gasoline Taxes.....	—	—	—	—	—	—
10	Real Property Taxes.....	199,376	—	—	—	9,720	189,656
11	Amusement Taxes.....	3,032	—	—	—	3,032	—
12	Other Taxes.....	25,295	—	—	6,140	1,199	17,956
13	Sub-Total—Taxes.....	563,330	—	—	320,323	35,322	207,685
LICENCES, PERMITS AND FEES—							
14	Motor Vehicles, automobile licences.....	8,381	—	—	—	8,381	—
15	Other Licences, Permits and Fees.....	17,646	—	—	2,595	7,041	8,010
16	Sub-Total—Licences, Permits and Fees..	26,027	—	—	2,595	15,422	8,010
17	PUBLIC DOMAIN.....	18,328	—	—	3,542	14,786	—
18	LIQUOR CONTROL.....	7,856	—	—	—	7,856	—
SALE OF COMMODITIES AND SERVICES—							
19	Post Office.....	—	—	26,402	26,402	—	—
20	Other Services.....	3,105	—	—	2,358	747	—
21	Public Utility Contributions.....	1,155	—	—	—	—	1,155
22	SUBSIDIES.....	—	11,865	—	—	11,865	—
REFUNDS—							
23	From Municipalities.....	—	—	287	—	287	—
24	Other.....	—	—	922	476	446	—
25	OTHER CURRENT REVENUES.....	20,263	1,366	—	3,690	4,402	13,537
26	Sub-Total.....	640,064	13,231	27,611	339,380	91,133	230,387
DISTRIBUTION OF REFUNDS—							
27	Post Office.....	—	—	26,402	26,402	—	—
28	Refunds from Municipalities.....	—	—	287	—	287	—
29	Other.....	—	—	922	476	446	—
30	Sub-Total.....	—	—	27,611	26,878	733	—
31	NET CURRENT REVENUES.....	640,064	13,231	—	332,508	90,400	230,387

(*) For the fiscal years ended nearest to December 31, 1921.

(*) Of which 10,574 on liquor.

(*) Of which 10,994 on liquor.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1921 (1)

TABLE 14

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.	
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia		
—	—	—	—	—	—	—	—	—	—	1	
—	—	—	—	—	—	—	—	—	—	2	
—	—	—	—	—	—	—	—	—	—	3	
—	—	—	—	—	—	—	—	—	—	4	
2,439	—	—	—	169	184	276	—	—	1,810	5	
8,723	33	541	253	2,051	3,052	737	604	465	987	6	
558	50	73	—	—	—	—	—	—	435	7	
9,724	11	159	151	3,005	4,822	457	309	177	633	8	
—	—	—	—	—	—	—	—	—	—	9	
199,376	315	5,713	2,761	37,050	74,058	21,237	24,413	18,499	15,330	10	
3,032	5	180	65	405	1,553	325	—	181	318	11	
19,158	171	1,102	1,440	3,388	9,173	900	1,130	930	921	12	
243,007	585	7,768	4,670	46,068	92,842	23,932	26,456	20,252	20,434	13	
8,381	38	378	274	1,983	2,946	539	701	719	803	14	
15,651	45	276	131	3,870	3,567	1,237	2,721	1,633	1,571	15	
23,432	83	654	405	5,853	6,513	1,776	3,422	2,352	2,374	16	
14,786	—	739	1,107	4,440	3,725	256	151	456	3,912	17	
7,856	49	75	34	4,398	349	80	58	252	2,629	18	
—	—	—	—	—	—	—	—	—	—	19	
747	—	—	—	5	65	332	119	54	32	140	20
1,155	—	—	—	—	—	470	200	—	485	—	21
11,865	382	637	638	2,256	2,396	1,471	1,753	1,622	710	22	
287	—	—	—	—	31	100	—	67	89	—	23
446	5	—	—	—	172	91	41	32	105	—	24
17,939	16	543	223	3,119	5,317	1,434	2,723	2,196	2,368	25	
321,520	1,120	10,416	7,014	66,402	112,135	29,309	34,716	27,841	32,567	26	
—	—	—	—	—	—	—	—	—	—	27	
287	—	—	—	—	31	100	—	67	89	—	28
446	5	—	—	—	172	91	41	32	105	—	29
733	5	—	—	—	203	191	41	99	194	—	30
329,787	1,115	10,416	7,014	66,199	111,944	29,268	34,617	27,647	32,567	31	

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1921 (*)

Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	202,475	1,341	5	152,488	14,389	36,944
2	NATIONAL DEFENCE.....	17,249	—	132	17,381	—	—
3	PENSIONS AND AFTERCARE.....	53,688	—	—	53,688	—	—
	PUBLIC WELFARE—						
4	Relief.....	916	—	—	500	416	—
5	Other.....	35,218	—	112	4,411	12,133	18,786
6	EDUCATION.....	88,057	—	3	924	20,850	66,280
7	HIGHWAYS AND TRANSPORTATION.....	80,747	—	179	41,666	8,298	30,962
8	PUBLIC DOMINION.....	17,298	—	48	54	11,914	5,486
9	AGRICULTURE.....	9,424	—	399	5,992	3,831	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	14,374	—	37	6,870	7,541	51,911
11	Legislation.....	6,677	—	—	4,176	2,501	
12	General Government.....	48,109	—	38	36,189	11,958	
13	Other Current Expenditures.....	58,128	—	253	2,487	3,983	
14	Sub-Total.....	127,288	—	324	49,722	25,983	51,911
15	SUBSIDIES TO PROVINCES.....	—	12,212	—	12,212	—	—
16	POST OFFICE.....	4,045	—	26,402	30,447	—	—
17	Sub-Total.....	636,405	13,598	27,611	381,345	91,386	204,883
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	5	—	5	—
19	National Defence.....	—	—	132	132	—	—
20	Other Public Welfare.....	—	—	112	—	112	—
21	Highways and Transportation.....	—	—	179	—	179	—
22	Public Domain.....	—	—	54	—	54	—
23	Agriculture.....	—	—	399	310	89	—
24	General Expenditures.....	—	—	328	34	294	—
25	Post Office.....	—	—	26,402	26,402	—	—
26	Sub-Total.....	—	—	27,611	26,878	733	—
27	NET CURRENT EXPENDITURES, excluding debt retirement.....	636,405	13,598	—	354,467	90,653	204,883

(*) For the fiscal years ended nearest to December 31, 1921.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1921 (*)

TABLE 14
(Continued)

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
\$1,333	106	1,314	1,442	12,540	14,831	4,772	3,849	5,562	6,917	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
416	—	—	—	—	—	79	46	—	291	4
30,919	131	1,234	1,032	3,882	12,989	3,358	2,825	2,212	3,256	5
87,130	393	3,576	1,832	13,868	31,371	8,270	12,058	8,911	6,851	6
39,260	159	1,775	1,314	6,174	14,502	2,711	3,746	3,955	4,924	7
5,486	—	20	277	1,541	1,366	82	96	121	1,983	8
3,831	28	146	73	1,112	835	274	602	430	341	9
7,541	25	32	138	1,780	1,624	834	1,198	1,188	722	10
2,501	25	119	72	592	388	192	440	500	173	11
11,958	91	288	261	2,050	3,490	1,073	1,489	1,356	1,860	12
58,834	61	1,722	1,082	10,735	23,542	4,958	4,541	3,006	6,247	13
77,894	202	2,161	1,553	15,157	29,044	7,057	7,668	6,050	9,002	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
296,269	1,019	10,226	7,523	54,274	104,938	26,603	30,890	27,231	33,565	17
5	—	—	—	5	—	—	—	—	—	18
112	—	—	—	—	23	—	—	—	—	19
179	—	—	—	91	77	—	—	89	—	20
54	—	—	—	—	54	—	—	—	—	21
89	5	—	—	28	—	—	—	56	—	22
294	—	—	—	79	37	—	—	32	—	23
—	—	—	—	—	—	—	—	—	—	24
—	—	—	—	—	—	—	—	—	—	25
733	5	—	—	203	191	41	99	194	—	26
296,536	1,014	10,226	7,523	54,071	104,747	26,562	30,731	27,037	33,565	27

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1926 (1)

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
	TAXES—						
1	Customs Import Duties.....	141,969	—	—	(*)141,969	—	—
2	Excise Duties.....	48,513	—	—	(*)48,513	—	—
3	Manufacturers Taxes.....	11,053	—	1,549	12,602	—	—
4	Sales Taxes.....	81,196	—	—	81,196	—	—
	Corporation Taxes—						
5	Income and Business Profits.....	32,952	—	—	30,053	2,899	—
6	Other.....	14,581	—	—	2,458	12,123	—
7	Income Taxes on Persons.....	22,838	—	—	18,043	1,517	3,278
8	Succession Duties.....	15,304	—	—	—	15,304	—
9	Gasoline Taxes.....	6,411	—	—	—	6,411	—
10	Real Property Taxes.....	228,640	—	—	—	10,000	218,640
11	Amusement Taxes.....	4,910	—	—	—	4,910	—
12	Other Taxes.....	32,701	—	—	12,186	2,118	18,397
13	Sub-Total—Taxes.....	641,068	—	1,549	347,020	55,282	240,315
	LICENCES, PERMITS AND FEES—						
14	Motor Vehicles, automobile licences.....	16,014	—	—	—	16,014	(*)
15	Other Licences, Permits and Fees.....	20,824	—	206	3,535	7,818	9,677
16	Sub-Total—Licences, Permits and Fees..	36,838	—	206	3,535	23,832	9,677
17	PUBLIC DOMAIN.....	23,686	—	—	4,000	19,686	—
18	LIQUOR CONTROL.....	17,592	—	—	—	17,592	—
	SALE OF COMMODITIES AND SERVICES—						
19	Post Office.....	—	—	29,069	29,069	—	—
20	Other Services.....	3,785	—	—	2,879	906	—
21	Public Utility Contributions.....	2,866	—	—	—	—	2,866
22	SUBSIDIES.....	—	12,517	—	—	12,517	—
	REFUNDS—						
23	From Municipalities.....	—	—	1,356	—	1,356	—
24	Other.....	—	—	3,111	2,071	1,040	—
25	OTHER CURRENT REVENUES.....	24,982	1,545	1,934	2,677	3,942	17,974
26	Sub-Total.....	750,817	14,062	33,357	391,251	136,153	270,832
	DISTRIBUTION OF REFUNDS—						
27	Post Office.....	—	—	29,069	29,069	—	—
28	Radio Licences.....	—	—	206	206	—	—
29	Remission of Excise Tax on unsold Automobiles	—	—	1,549	1,549	—	—
30	Refunds from Municipalities.....	—	—	1,356	—	1,356	—
31	Other (less credit to Other Current Revenues)..	—	—	1,177	137	1,040	—
32	Sub-Total.....	—	—	33,357	30,961	2,396	—
33	NET CURRENT REVENUES.....	750,817	14,062	—	360,290	133,757	270,832

(1) For the fiscal years ended nearest to December 31, 1926.
(*) Of which 16,433 on liquor.

(*) Of which 23,258 on liquor.
(*) Particulars not available; included with Item 15.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1926 (1)

TABLE 15

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brun- swick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
2,899	—	—	—	142	411	—	—	—	2,346	5
12,123	116	779	644	2,577	3,425	1,103	865	857	1,757	6
4,795	66	45	—	—	3,121	562	—	112	889	7
15,304	19	470	294	3,691	8,762	757	290	254	767	8
6,411	32	124	118	1,211	3,376	446	—	424	680	9
228,640	353	6,128	3,870	45,575	91,272	19,604	22,915	21,865	17,058	10
4,910	5	114	54	775	2,877	444	—	201	440	11
20,515	82	1,425	1,620	4,836	8,694	1,000	1,175	818	865	12
295,597	673	9,085	6,600	58,807	121,938	23,916	25,245	24,531	24,802	13
16,014	72	600	555	3,390	6,398	713	1,510	1,162	1,614	14
17,495	45	270	143	4,911	4,657	1,228	2,795	1,578	1,868	15
33,509	117	870	698	8,301	11,055	1,941	4,305	2,740	3,482	16
19,686	—	489	1,046	7,116	5,469	144	246	518	4,658	17
17,592	57	50	417	6,891	1,084	1,367	2,148	1,941	3,637	18
—	—	—	—	—	—	—	—	—	—	19
906	—	5	5	179	421	41	28	25	202	20
2,866	—	—	—	—	1,233	300	548	785	—	21
12,517	382	662	667	2,256	2,642	1,992	2,032	1,645	739	22
1,356	—	—	—	40	1,139	—	—	154	—	23
1,040	12	—	—	198	473	3	205	149	—	24
21,916	19	604	256	5,635	6,195	2,076	2,677	2,274	2,180	25
406,985	1,260	11,765	9,689	89,423	151,649	31,280	37,434	34,762	39,723	26
—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	—	—	—	28
—	—	—	—	—	—	—	—	—	—	29
1,356	—	—	—	40	1,139	—	—	154	—	30
1,040	12	—	—	198	473	3	205	149	—	31
2,306	12	—	—	238	1,612	3	205	303	—	32
404,589	1,248	11,765	9,689	89,185	150,837	31,277	37,229	34,459	39,708	33

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1926 (*)

Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	190,958	1,715	31	122,763	24,979	44,962
2	NATIONAL DEFENCE.....	14,454	—	128	14,582	—	—
3	PENSIONS AND AFTERCARE.....	44,503	—	—	44,503	—	—
	PUBLIC WELFARE—						
4	Relief.....	168	—	—	78	90	—
5	Other.....	43,294	1	1,006	5,093	18,520	20,686
6	EDUCATION.....	107,231	27	3	1,286	25,693	80,282
7	HIGHWAYS AND TRANSPORTATION.....	63,838	—	388	14,962	15,814	33,450
8	PUBLIC DOMAIN.....	20,045	40	106	11,291	8,900	—
9	AGRICULTURE.....	9,944	—	66	5,839	4,171	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	14,734	—	59	6,276	8,517	60,931
11	Legislation.....	7,188	—	—	4,804	2,384	
12	General Government.....	48,363	—	1,812	35,059	12,116	
13	Other Current Expenditures.....	69,458	—	689	3,445	5,771	
14	Sub-Total.....	136,743	—	2,560	49,584	28,788	60,931
15	SUBSIDIES TO PROVINCES.....	—	12,517	—	12,517	—	—
16	POST OFFICE.....	1,839	—	29,069	31,008	—	—
17	Sub-Total.....	633,117	14,298	33,357	313,506	126,955	240,311
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	31	—	31	—
19	National Defence.....	—	—	128	128	—	—
20	Other Public Welfare.....	—	—	1,006	—	1,006	—
21	Education.....	—	—	3	—	3	—
22	Highways and Transportation.....	—	—	388	—	388	—
23	Public Domain.....	—	—	106	—	106	—
24	Agriculture.....	—	—	66	—	66	—
25	General Government and Other Current Expenditures.....	—	—	2,560	1,764	796	—
26	Post Office.....	—	—	29,069	29,069	—	—
27	Sub-Total.....	—	—	33,357	30,961	2,396	—
28	NET CURRENT EXPENDITURES, excluding debt retirement.....	633,117	14,298	—	282,545	124,559	240,311

(*) For the fiscal years ended nearest to December 31, 1926.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1926 (1)

TABLE 15

(Concluded)

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
69,941	153	2,167	2,086	16,981	23,432	5,834	4,242	7,661	7,385	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
90	—	—	—	—	28	10	31	21	—	4
39,206	123	1,398	1,100	6,575	16,183	3,648	3,244	2,713	4,222	5
105,975	448	3,676	2,700	18,375	42,374	8,315	12,743	9,321	8,023	6
49,264	196	2,012	1,387	11,684	19,142	2,432	3,633	3,978	4,800	7
8,900	1	209	177	3,460	2,806	96	105	127	1,919	8
4,171	33	141	107	1,532	1,037	228	299	386	408	9
8,517	28	55	146	2,590	2,343	643	972	985	755	10
2,384	20	108	90	835	393	151	205	351	231	11
12,116	94	315	231	2,993	3,516	890	1,342	1,033	1,702	12
66,702	65	1,723	1,354	13,215	29,829	4,980	6,215	3,094	6,227	13
89,719	207	2,201	1,821	19,633	36,081	6,664	8,734	5,463	8,915	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
367,266	1,161	11,804	9,378	78,240	141,083	27,227	33,031	29,670	35,672	17
31	—	—	—	31	—	—	—	—	—	18
1,006	—	—	—	13	839	—	—	154	—	19
3	—	—	—	—	—	—	—	—	—	20
388	—	—	—	88	300	—	3	—	—	21
106	—	—	—	—	104	—	2	—	—	22
66	12	—	—	—	54	—	—	—	—	23
796	—	—	—	106	315	3	200	149	—	24
—	—	—	—	—	—	—	—	—	23	25
2,396	12	—	—	238	1,612	3	205	303	23	26
364,878	1,149	11,804	9,378	78,002	139,471	27,224	32,826	29,367	35,649	27
—	—	—	—	—	—	—	—	—	—	28

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1930 (1)

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
TAXES—							
1	Customs Import Duties.....	131,209	—	—	(*)131,209	—	—
2	Excise Duties.....	57,747	—	—	(*)57,747	—	—
3	Manufacturers Taxes.....	10,474	—	—	10,474	—	—
4	Sales Taxes.....	20,147	—	—	20,147	—	—
Corporation Taxes—							
5	Income and Business Profits.....	48,653	—	—	44,458	4,195	—
6	Other.....	15,828	—	—	1,503	14,325	—
7	Income Taxes on Persons.....	32,642	—	—	26,624	2,122	3,896
8	Succession Duties.....	20,780	—	—	—	20,780	—
9	Gasoline Taxes.....	23,487	—	—	—	23,487	—
10	Real Property Taxes.....	263,826	—	—	—	6,708	257,118
11	Amusement Taxes.....	4,525	—	—	—	4,525	—
12	Other Taxes.....	27,825	—	—	4,531	1,534	21,760
13	Sub-Total—Taxes.....	657,143	—	—	296,693	77,676	282,774
LICENCES, PERMITS AND FEES—							
14	Motor Vehicles, automobile licences.....	19,907	—	—	—	19,907	(*)
15	Other Licences, Permits and Fees.....	23,310	—	468	3,737	8,747	11,294
16	Sub-Total—Licences, Permits and Fees..	43,217	—	468	3,737	28,654	11,294
17	PUBLIC DOMAIN.....	19,334	—	—	2,297	17,037	—
18	LIQUOR CONTROL.....	30,985	—	—	—	30,985	—
SALE OF COMMODITIES AND SERVICES—							
19	Post Office.....	—	—	30,212	30,212	—	—
20	Other Services.....	3,904	—	—	2,745	1,159	—
21	Public Utility Contributions.....	3,171	—	—	—	—	3,171
22	SUBSIDIES AND SPECIAL GRANTS.....	—	14,276	—	—	14,276	—
REFUNDS—							
23	From Municipalities.....	—	—	3,015	—	3,015	—
24	Other.....	—	—	8,299	6,788	1,511	—
25	OTHER CURRENT REVENUES.....	31,168	1,823	6,623	2,416	4,036	19,916
26	Sub-Total.....	788,922	16,099	35,371	344,888	178,349	317,155
DISTRIBUTION OF REFUNDS—							
27	Post Office.....	—	—	30,212	30,212	—	—
28	Radio Licences.....	—	—	468	468	—	—
29	Refunds from Municipalities.....	—	—	3,015	—	3,015	—
30	Other (less credit to Other Current Revenues).)	—	—	1,676	165	1,511	—
31	Sub-Total.....	—	—	35,371	30,845	4,526	—
32	NET CURRENT REVENUES.....	788,922	16,099	—	314,043	173,823	317,155

(*) For the fiscal years ended nearest to December 31, 1930.
(*) Of which 20,094 on liquor.

(*) Of which 23,154 on liquor.
(*) Particulars not available; included with Item 15.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1930 (')

TABLE 16

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
4,195	—	—	—	379	503	12	—	—	3,301	5
14,325	82	913	457	4,124	3,670	1,152	987	994	1,946	6
6,018	61	45	—	—	3,715	845	—	136	1,216	7
20,780	26	341	289	6,873	11,229	452	318	553	699	8
23,487	124	791	646	4,380	10,757	1,185	1,919	1,932	1,753	9
263,826	363	6,452	3,817	56,754	109,671	21,186	23,836	20,216	21,531	10
4,525	8	163	92	857	2,440	338	—	241	386	11
23,294	133	1,443	1,680	6,092	10,192	1,060	1,330	995	369	12
360,450	797	10,148	6,981	79,459	152,177	26,230	28,390	25,067	31,201	13
19,907	146	1,043	874	5,410	5,520	1,127	1,887	1,711	2,189	14
20,041	50	280	193	5,547	5,597	1,179	3,448	1,796	1,951	15
39,948	196	1,323	1,067	10,957	11,117	2,306	5,335	3,507	4,140	16
17,037	—	821	880	5,411	4,300	319	425	795	4,086	17
30,985	23	391	1,544	9,180	10,285	1,930	1,553	1,888	4,191	18
—	—	—	—	—	—	—	—	—	—	19
1,159	—	14	21	407	360	61	38	34	224	20
3,171	—	69	—	—	975	250	827	1,050	—	21
14,276	507	1,670	1,267	2,256	2,642	1,586	1,938	1,671	739	22
3,015	—	—	—	119	2,577	—	—	275	44	23
1,511	38	—	—	389	537	37	282	159	69	24
23,952	20	783	279	6,894	6,794	1,819	2,704	2,466	2,193	25
495,504	1,581	15,219	12,039	115,072	191,764	34,538	41,492	36,912	46,887	26
—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	—	—	—	28
3,015	—	—	—	119	2,577	—	—	275	44	29
1,511	38	—	—	389	537	37	282	159	69	30
4,526	38	—	—	508	3,114	37	282	434	111	31
490,978	1,543	15,219	12,039	114,564	188,658	34,501	41,210	36,478	46,774	32

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1930 (1)

Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Refunds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	232,522	1,792	12	149,098	29,488	55,740
2	NATIONAL DEFENCE.....	23,256	—	159	23,415	—	—
3	PENSIONS AND AFTERCARE.....	55,341	—	—	55,341	—	—
	PUBLIC WELFARE—						
4	Relief.....	11,753	—	—	4,432	4,096	3,225
5	Other.....	72,129	4	2,806	13,266	33,388	28,285
6	EDUCATION.....	119,191	9	5	702	33,780	84,705
7	HIGHWAYS AND TRANSPORTATION.....	99,570	—	352	29,083	28,680	42,159
8	PUBLIC DOMAIN.....	29,236	55	119	14,155	15,255	—
9	AGRICULTURE.....	15,248	—	162	9,143	6,267	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	19,958	—	100	8,415	11,643	71,614
11	Legislation.....	8,116	—	—	4,909	3,207	
12	General Government.....	61,565	—	690	46,637	15,618	
13	Other Current Expenditures.....	82,129	1	754	4,764	6,504	
14	Sub-Total.....	171,768	1	1,544	64,725	36,972	71,614
15	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES.....	—	19,036	—	19,036	—	—
16	POST OFFICE.....	6,081	—	30,212	36,293	—	—
17	Sub-Total.....	836,095	20,877	35,371	418,689	187,926	285,728
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	12	—	12	—
19	National Defence.....	—	—	159	159	—	—
20	Other Public Welfare.....	—	—	2,806	—	2,806	—
21	Education.....	—	—	5	—	5	—
32	Highways and Transportation.....	—	—	352	—	352	—
23	Public Domain.....	—	—	119	—	119	—
24	Agriculture.....	—	—	162	—	162	—
25	General Government and Other Current Expenditures.....	—	—	1,544	474	1,070	—
26	Post Office.....	—	—	30,212	30,212	—	—
27	Sub-Total.....	—	—	35,371	30,845	4,526	—
28	NET CURRENT EXPENDITURES, excluding debt retirement.....	836,095	20,877	—	387,844	183,400	285,728

(1) For the fiscal years ended nearest to December 31, 1930.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1930 (1)

TABLE 16
(Continued)

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
85,228	199	2,703	2,722	19,922	30,484	6,007	5,639	7,661	9,891	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
7,321	5	70	55	837	1,204	1,028	1,933	937	1,252	4
61,673	151	1,715	1,111	10,724	26,487	5,364	5,885	4,029	6,207	5
118,485	488	3,786	2,823	20,201	47,496	8,823	13,367	11,715	9,786	6
70,839	380	3,183	2,469	18,737	24,636	4,371	5,244	6,161	5,658	7
15,255	2	371	353	6,126	4,595	452	376	366	2,614	8
6,267	42	226	243	2,616	1,357	271	518	523	471	9
11,643	51	139	309	3,737	3,128	890	1,097	1,216	1,076	10
3,207	22	117	105	869	1,024	187	300	392	191	11
15,618	107	448	316	3,902	4,328	1,163	1,739	1,327	2,288	12
78,118	82	1,819	1,292	18,243	33,056	5,264	7,518	3,445	7,399	13
108,586	262	2,523	2,022	26,751	41,536	7,504	10,654	6,380	10,954	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
473,654	1,529	14,577	11,798	105,914	177,795	33,820	43,616	37,772	46,833	17
12	—	—	—	12	—	—	—	—	—	18
2,806	—	—	—	98	2,270	26	42	301	69	19
5	—	—	—	—	—	—	—	—	—	20
352	—	—	—	30	322	—	—	—	—	21
113	—	—	—	2	85	—	—	—	—	22
162	38	—	—	67	1	—	56	—	—	23
1,070	—	—	—	299	436	11	147	133	—	24
—	—	—	—	—	—	—	—	—	—	25
—	—	—	—	—	—	—	—	—	—	26
4,526	38	—	—	504	3,114	37	282	434	113	27
469,128	1,491	14,577	11,798	105,406	174,681	33,783	43,334	37,338	46,720	28

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1937 (1)

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
	TAXES—						
1	Customs Import Duties.....	112,077	—	—	(1)112,077	—	—
2	Excise Duties.....	52,037	—	—	(2)52,037	—	—
3	Manufacturers Taxes.....	17,185	—	—	17,185	—	—
4	Sales Taxes.....	144,360	—	—	138,055	1,893	4,412
	Corporation Taxes—						
5	Income.....	84,964	—	—	69,768	15,196	—
6	Other.....	20,780	—	—	1,974	18,806	—
7	Income Taxes on Persons.....	64,351	—	—	50,597	11,884	1,870
8	Succession Duties.....	35,757	—	—	—	35,757	—
9	Gasoline Taxes.....	38,906	—	—	—	38,906	—
10	Real Property Taxes.....	250,811	—	—	—	5,875	244,936
11	Amusement Taxes.....	2,838	—	—	—	2,838	—
12	Other Taxes.....	30,733	—	—	7,391	3,005	20,337
13	Sub-Total—Taxes.....	854,799	—	—	449,084	134,160	271,555
	LICENCES, PERMITS AND FEES—						
14	Motor Vehicles, automobile licences.....	25,937	—	—	—	25,937	(3)
15	Other Licences, Permits and Fees.....	21,024	—	2,023	4,353	8,240	10,454
16	Sub-Total—Licences, Permits and Fees.....	46,961	—	2,023	4,353	34,177	10,454
17	PUBLIC DOMAIN.....	23,619	—	—	2,484	21,135	—
18	LIQUOR CONTROL.....	29,798	—	—	—	29,798	—
	SALE OF COMMODITIES AND SERVICES—						
19	Post Office.....	3,250	—	32,296	35,546	—	—
20	Other Services.....	3,984	—	—	3,019	965	—
21	Public Utility Contributions.....	6,175	—	—	—	—	6,175
22	SUBSIDIES.....	—	21,184	—	—	21,184	—
	REFUNDS—						
23	From Municipalities.....	—	—	734	—	734	—
24	Other.....	—	—	3,849	2,030	1,819	—
25	OTHER CURRENT REVENUES.....	26,627	1,466	640	3,517	3,055	20,881
26	Sub-Total.....	995,213	22,650	38,262	500,033	247,027	309,065
	DISTRIBUTION OF REFUNDS—						
27	Post Office.....	—	—	32,296	32,296	—	—
28	Canadian Broadcasting Corporation.....	—	—	2,023	2,023	—	—
29	Relief Acts.....	—	—	1,185	1,185	—	—
30	Municipal.....	—	—	734	—	734	—
31	Other.....	—	—	2,024	205	1,819	—
32	Sub-Total.....	—	—	38,262	35,709	2,553	—
33	NET CURRENT REVENUES.....	995,213	22,650	—	464,324	244,474	309,065

(1) For the fiscal years ended nearest to December 31, 1937.

(2) Of which 6,786 on liquor.

(3) Of which 20,351 on liquor.

(4) Particulars not available; included with Item 15.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1937 (1)

TABLE 17

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
6,305	—	—	—	4,412	—	—	1,292	601	—	4
15,196	—	—	—	4,532	3,798	607	281	590	5,388	5
18,806	165	1,122	520	5,133	6,579	1,247	938	1,542	1,560	6
13,754	34	47	129	1,694	6,041	2,789	353	665	2,002	7
35,757	45	504	398	11,197	20,214	404	241	1,326	1,428	8
38,906	269	1,971	1,640	7,298	17,644	2,316	1,995	2,610	3,163	9
250,811	412	7,059	4,450	60,433	107,980	17,000	16,482	17,390	19,605	10
2,838	11	147	89	975	873	175	14	165	389	11
23,342	181	1,502	1,781	5,856	9,856	1,130	1,130	920	986	12
405,715	1,117	12,352	9,007	101,530	172,985	25,668	22,726	25,809	34,521	13
25,937	145	1,409	875	7,184	8,777	1,323	1,581	1,772	2,871	14
18,694	55	306	210	6,155	5,201	1,204	2,167	1,506	1,890	15
44,631	200	1,715	1,085	13,339	13,978	2,527	3,748	3,278	4,761	16
21,135	—	832	1,087	6,362	5,350	603	800	1,686	4,415	17
29,798	40	1,441	1,105	7,052	10,456	1,753	1,266	2,590	4,095	18
—	—	—	—	—	—	—	—	—	—	19
965	4	12	22	524	86	36	24	60	197	20
6,175	—	181	—	900	1,064	525	1,019	1,798	688	21
21,184	657	1,953	1,567	2,592	2,941	2,453	5,620	1,776	1,625	22
734	2	—	—	55	111	—	—	307	259	23
1,819	3	—	—	602	424	49	184	389	168	24
23,936	40	801	255	8,857	5,880	1,749	2,933	1,791	1,630	25
556,092	2,063	19,287	14,128	141,813	213,275	35,363	38,320	39,484	52,359	26
—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	—	—	—	28
—	—	—	—	—	—	—	—	—	—	29
734	2	—	—	55	111	—	—	307	259	30
1,819	3	—	—	602	424	49	184	389	168	31
2,553	5	—	—	657	535	49	184	696	427	32
553,539	2,058	19,287	14,128	141,156	212,740	35,314	38,136	38,788	51,932	33

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1937 ⁽¹⁾

Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund.....	271,339	1,428	—	167,043	50,911	54,813
2	NATIONAL DEFENCE.....	33,614	—	194	33,808	—	—
3	PENSIONS AND AFTERCARE.....	54,437	—	—	54,437	—	—
	PUBLIC WELFARE—						
4	Relief.....	126,627	8	1,280	67,349	42,942	17,608
5	Other.....	124,383	25	823	43,834	45,782	35,615
6	EDUCATION.....	108,899	—	385	272	32,506	76,506
7	HIGHWAYS AND TRANSPORTATION.....	73,750	—	108	18,000	25,299	30,559
8	PUBLIC DOMAIN.....	24,258	—	46	9,844	14,460	—
9	AGRICULTURE.....	14,287	—	12	8,065	6,234	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	21,911	—	181	10,403	11,689	66,936
11	Legislation.....	5,758	—	—	2,533	3,225	
12	General Government.....	57,698	—	595	38,950	19,343	
13	Other Current Expenditures.....	79,089	—	2,342	5,833	8,662	
14	Sub-Total.....	164,456	—	3,118	57,719	42,919	66,936
15	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES.....	—	21,210	—	21,210	—	—
16	POST OFFICE.....	—	—	32,296	32,296	—	—
17	Sub-Total.....	996,050	22,655	38,262	513,877	261,053	282,037
	DISTRIBUTION OF REFUNDS—						
18	National Defence.....	—	—	194	194	—	—
19	Relief.....	—	—	1,280	1,185	95	—
20	Other Public Welfare.....	—	—	823	—	823	—
21	Education.....	—	—	385	—	385	—
22	Highways and Transportation.....	—	—	108	—	108	—
23	Public Domain.....	—	—	46	—	46	—
24	Agriculture.....	—	—	12	—	12	—
25	General Government and Other Current Expenditures.....	—	—	3,118	2,034	1,084	—
26	Post Office.....	—	—	32,296	32,296	—	—
27	Sub-Total.....	—	—	38,262	35,709	2,553	—
28	NET CURRENT EXPENDITURES, excluding debt retirement.....	996,050	22,655	—	478,168	258,500	282,037

(1) For fiscal years ended nearest to Dec. 31, 1937.

(2) Does not include unpaid interest, estimated at 3,400.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1937 (')
Thousands of Dollars

TABLE 17
(Concluded)

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brun- swick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
105,724	336	3,874	3,870	29,608	35,119	7,452	8,802	(*)5,872	10,791	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
60,550	78	625	259	20,850	15,411	4,992	10,746	3,019	4,570	4
81,397	278	3,414	1,945	17,457	32,106	5,382	6,773	5,875	8,167	5
109,012	549	4,216	2,675	23,078	44,576	6,907	8,199	9,447	9,365	6
55,858	405	2,520	1,616	15,270	21,498	2,895	2,854	4,162	4,638	7
14,460	8	316	437	7,515	2,654	570	896	446	1,618	8
6,234	40	259	219	3,432	1,013	169	378	444	280	9
11,689	61	161	204	4,246	3,179	670	631	761	1,576	10
3,225	22	206	78	767	1,205	138	174	228	407	11
19,343	116	555	356	6,074	5,091	1,011	1,668	1,690	2,782	12
75,598	95	2,149	1,182	20,797	30,474	4,819	5,354	3,539	7,189	13
109,855	294	3,071	1,820	31,884	39,949	6,638	8,027	6,218	11,954	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
543,090	1,988	18,295	12,841	149,094	192,326	35,005	46,675	35,483	51,383	17
—	—	—	—	—	—	—	—	—	—	18
95	—	—	—	—	—	—	—	—	—	19
823	3	—	—	29	83	28	27	95	306	20
385	—	—	—	377	—	—	8	—	—	21
108	—	—	—	—	108	—	—	—	—	22
46	—	—	—	15	24	—	7	—	—	23
12	2	—	—	—	—	10	—	—	—	24
1,064	—	—	—	236	320	11	142	254	121	25
—	—	—	—	—	—	—	—	—	—	26
2,553	5	—	—	657	535	49	184	696	427	27
540,537	1,983	18,295	12,841	148,437	191,791	34,956	46,491	34,787	50,956	28

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—					
1	CUSTOMS IMPORT DUTIES (Dominion)	104,691	105,687	141,969	131,209	112,077
2	EXCISE DUTIES (Dominion).....	21,452	36,755	48,513	57,747	52,037
3	MANUFACTURERS TAXES (Dominion)...	—	6,639	(¹)11,053	10,474	17,185
	SALES TAXES—					
4	DOMINION.....	—	61,273	81,196	20,147	138,055
	PROVINCIAL AND MUNICIPAL—					
5	Quebec—Municipal.....	—	—	—	—	4,412
6	Saskatchewan—Provincial.....	—	—	—	—	1,292
7	Alberta—Provincial.....	—	—	—	—	601
8	Sub-Total—Sales Taxes.....	—	61,273	81,196	20,147	144,360
	CORPORATION INCOME TAXES—					
9	DOMINION.....	—	61,680	30,053	44,458	69,768
	PROVINCIAL—					
10	Quebec.....	—	169	142	379	4,532
11	Ontario.....	—	184	411	503	3,798
12	Manitoba.....	—	276	—	12	607
13	Saskatchewan.....	—	—	—	—	281
14	Alberta.....	—	—	—	—	590
15	British Columbia.....	138	1,810	2,346	3,301	5,388
16	Sub-Total—Corporation Income Taxes	138	64,119	32,952	48,653	84,964
	OTHER CORPORATION TAXES—					
17	DOMINION.....	—	2,328	2,458	1,503	1,974
	PROVINCIAL—					
18	Prince Edward Island.....	14	33	116	82	165
19	Nova Scotia.....	66	541	779	913	1,122
20	New Brunswick.....	60	253	644	457	520
21	Quebec.....	943	2,051	2,577	4,124	5,133
22	Ontario.....	894	3,052	3,425	3,670	6,579
23	Manitoba.....	349	737	1,103	1,152	1,247
24	Saskatchewan.....	258	604	865	987	938
25	Alberta.....	171	465	857	994	1,542
26	British Columbia.....	597	987	1,757	1,946	1,560
27	Sub-Total—Other Corporation Taxes..	3,352	11,051	14,581	15,828	20,780

(¹) Less refunds of 1,549.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—(Continued)					
	INCOME TAX ON PERSONS—					
1	DOMINION.....	—	39,821	18,043	26,624	50,597
	PROVINCIAL AND MUNICIPAL—					
2	PRINCE EDWARD ISLAND—Provincial....	13	50	66	61	34
3	NOVA SCOTIA—Municipal.....	(¹)38	(¹)73	(¹)45	(¹)45	47
4	NEW BRUNSWICK—Municipal.....	—	—	—	—	129
5	QUEBEC—Municipal.....	—	—	—	—	1,694
6	ONTARIO—Provincial.....	—	—	—	—	6,041
7	Municipal.....	*	*	3,121	3,715	—
8	MANITOBA—Provincial.....	—	—	562	845	2,789
9	SASKATCHEWAN—Provincial.....	—	—	—	—	353
10	ALBERTA—Provincial.....	—	—	—	—	665
11	Municipal.....	—	—	112	136	—
12	BRITISH COLUMBIA—Provincial.....	106	435	889	1,216	2,002
13	Sub-Total—Income Tax on Persons.....	157	40,379	22,838	32,642	64,351
	SUCCESSION DUTIES—					
14	Prince Edward Island.....	6	11	19	26	45
15	Nova Scotia.....	53	159	470	341	504
16	New Brunswick.....	98	151	294	289	398
17	Quebec.....	1,605	3,005	3,691	6,873	11,197
18	Ontario.....	1,146	4,822	8,762	11,229	20,214
19	Manitoba.....	268	457	757	452	404
20	Saskatchewan.....	74	309	290	318	241
21	Alberta.....	67	177	254	553	1,326
22	British Columbia.....	294	633	767	699	1,428
23	Sub-Total—Succession Duties.....	3,611	9,724	15,304	20,780	35,757
	GASOLINE TAXES—					
24	Prince Edward Island.....	—	—	32	124	269
25	Nova Scotia.....	—	—	124	791	1,971
26	New Brunswick.....	—	—	118	646	1,640
27	Quebec.....	—	—	1,211	4,380	7,298
28	Ontario.....	—	—	3,376	10,757	17,644
29	Manitoba.....	—	—	446	1,185	2,316
30	Saskatchewan.....	—	—	—	1,919	1,995
31	Alberta.....	—	—	424	1,932	2,610
32	British Columbia.....	—	—	680	1,753	3,163
33	Sub-Total—Gasoline Taxes.....	—	—	6,411	23,487	38,906

(1) Estimated.

* Information not available.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT

TABLE 18

(Continued)

ANALYSIS BY SOURCES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—(Continued)					
	REAL PROPERTY TAXES—					
1	PRINCE EDWARD ISLAND—Provincial.....	34	115	102	83	105
2	Municipal.....	90	200	251	280	307
3	NOVA SCOTIA—Provincial.....	18	440	510	558	478
4	Municipal.....	2,015	5,273	5,618	5,894	6,581
5	NEW BRUNSWICK—Provincial.....	—	141	145	117	113
6	Municipal.....	1,105	2,620	3,725	3,700	4,337
7	QUEBEC—Municipal.....	16,450	37,050	45,575	56,754	60,433
8	ONTARIO—Provincial.....	—	—	1	140	235
9	Municipal.....	31,071	74,058	91,271	109,531	107,745
10	MANITOBA—Provincial.....	28	1,956	2,064	1,186	738
11	Municipal.....	9,622	19,281	17,540	20,000	16,262
12	SASKATCHEWAN—Provincial.....	572	3,095	2,920	1,430	967
13	Municipal.....	10,164	21,318	19,995	22,406	15,515
14	ALBERTA—Provincial.....	86	2,001	1,888	1,149	1,181
15	Municipal.....	9,797	16,498	19,977	19,067	16,209
16	BRITISH COLUMBIA—Provincial.....	1,015	1,972	2,370	2,045	2,058
17	Municipal.....	10,000	13,358	14,688	19,486	17,547
18	Sub-Total—Real Property Taxes.....	92,067	199,370	228,640	263,826	250,811
	AMUSEMENT TAXES—(*)					
19	Prince Edward Island.....	—	5	5	8	11
20	Nova Scotia.....	—	180	114	163	147
21	New Brunswick.....	—	65	54	92	89
22	Quebec.....	—	405	775	857	975
23	Ontario.....	—	1,553	2,877	2,440	873
24	Manitoba.....	—	325	444	338	175
25	Saskatchewan.....	—	—	—	—	14
26	Alberta.....	—	181	201	241	165
27	British Columbia.....	—	318	440	386	389
28	Sub-Total—Amusement Taxes.....	—	3,032	4,910	4,525	2,838

(*) Details of municipal amusement taxes not available.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	OTHER TAXES— DOMINION.....	1,335	6,140	12,186	4,531	7,391
	PROVINCIAL AND MUNICIPAL—					
2	PRINCE EDWARD ISLAND—Provincial.....	38	91	2	33	66
3	Municipal.....	30	80	80	100	115
4	NOVA SCOTIA—Provincial.....	—	—	—	13	26
5	Municipal.....	577	1,102	1,425	1,430	1,476
6	NEW BRUNSWICK—Municipal.....	535	1,440	1,620	1,680	1,781
7	QUEBEC—Provincial.....	54	88	561	652	1,112
8	Municipal.....	1,450	3,300	4,275	5,440	4,744
9	ONTARIO—Provincial.....	43	213	940	707	1,096
10	Municipal.....	3,160	8,960	7,754	9,485	8,760
11	MANITOBA—Municipal.....	500	900	1,000	1,060	1,130
12	SASKATCHEWAN—Municipal.....	100	1,130	1,175	1,330	1,130
13	ALBERTA—Municipal.....	125	930	818	995	920
14	BRITISH COLUMBIA—Provincial.....	212	807	615	129	705
15	Municipal.....	40	114	250	240	281
16	Sub-Total—Other Taxes.....	8,199	25,295	32,701	27,825	30,733
17	TOTAL TAXES— DOMINION.....	127,478	320,323	(¹)345,471	296,693	449,084
	PROVINCIAL AND MUNICIPAL—					
18	PRINCE EDWARD ISLAND—Provincial.....	105	305	342	417	695
19	Municipal.....	120	280	331	380	422
20	NOVA SCOTIA—Provincial.....	137	1,320	1,997	2,779	4,248
21	Municipal.....	2,630	6,448	7,088	7,369	8,104
22	NEW BRUNSWICK—Provincial.....	158	610	1,255	1,601	2,760
	Municipal.....	1,640	4,060	5,345	5,380	6,247
24	QUEBEC—Provincial.....	2,602	5,718	8,957	17,265	30,247
25	Municipal.....	17,900	40,350	49,850	62,194	71,283
26	ONTARIO—Provincial.....	2,083	9,824	19,792	29,446	56,480
27	Municipal.....	34,231	83,018	102,146	122,731	116,505
28	MANITOBA—Provincial.....	645	3,751	5,376	5,170	8,276
29	Municipal.....	10,122	20,181	18,540	21,060	17,392
30	SASKATCHEWAN—Provincial.....	904	4,008	4,075	4,654	6,081
31	Municipal.....	10,264	22,448	21,170	23,736	16,645
32	ALBERTA—Provincial.....	324	2,824	3,624	4,869	8,680
33	Municipal.....	9,922	17,428	20,907	20,198	17,129
34	BRITISH COLUMBIA—Provincial.....	2,362	6,962	9,864	11,475	16,693
35	Municipal.....	10,040	13,472	14,938	19,726	17,828
36	TOTAL—TAXES.....	233,667	563,330	641,068	657,143	854,799

(¹) Less refunds of 1,548.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	MOTOR VEHICLES, AUTOMOBILE LICENCES, ETC.—⁽¹⁾					
1	Prince Edward Island.....	1	38	72	146	145
2	Nova Scotia.....	—	378	600	1,043	1,409
3	New Brunswick.....	11	274	555	874	875
4	Quebec.....	123	1,983	3,390	5,410	7,184
5	Ontario.....	106	2,946	6,398	5,520	8,777
6	Manitoba.....	35	539	713	1,127	1,323
7	Saskatchewan.....	49	701	1,510	1,887	1,581
8	Alberta.....	46	719	1,162	1,711	1,772
9	British Columbia.....	99	803	1,614	2,189	2,871
10	TOTAL—MOTOR VEHICLES, AUTOMOBILE LICENSES, ETC.....	470	8,381	16,014	19,907	25,937
	OTHER LICENCES, PERMITS AND FEES					
11	DOMINION.....	1,194	2,595	3,535	3,737	4,353
12	Less Refunds ⁽²⁾	—	—	206	468	2,023
	PROVINCIAL AND MUNICIPAL—					
13	PRINCE EDWARD ISLAND—Provincial.....	18	17	15	20	25
14	Municipal.....	22	28	30	30	30
15	NOVA SCOTIA—Provincial.....	25	157	153	163	190
16	Municipal.....	110	119	117	117	116
17	NEW BRUNSWICK—Provincial.....	47	76	67	91	104
18	Municipal.....	35	55	76	102	106
19	QUEBEC—Provincial.....	991	1,670	2,161	2,480	2,545
20	Municipal.....	1,150	2,200	2,750	3,067	3,610
21	ONTARIO—Provincial.....	760	1,367	1,782	2,162	2,382
22	Municipal.....	2,431	2,200	2,875	3,435	2,819
23	MANITOBA—Provincial.....	561	637	578	579	504
24	Municipal.....	300	600	650	600	700
25	SASKATCHEWAN—Provincial.....	1,729	1,267	1,155	1,158	648
26	Municipal.....	50	1,454	1,640	2,290	1,519
27	ALBERTA—Provincial.....	1,198	1,058	1,068	1,231	1,058
28	Municipal.....	370	575	510	565	448
29	BRITISH COLUMBIA—Provincial.....	1,053	792	839	863	784
30	Municipal.....	536	779	1,029	1,088	1,106
31	TOTAL—OTHER LICENSES, PERMITS AND FEES.....	12,580	17,646	20,824	23,310	21,024

⁽¹⁾ Details of municipal taxes not available.
⁽²⁾ Radio licences applied against expenditure.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	PUBLIC DOMAIN—					
	DOMINION	3,420	3,542	4,000	2,297	2,484
	PROVINCIAL—					
2	Prince Edward Island.....	7	—	—	—	—
3	Nova Scotia.....	853	739	489	821	832
4	New Brunswick.....	502	1,107	1,046	880	1,087
5	Quebec.....	1,866	4,440	7,116	5,411	6,362
6	Ontario.....	2,887	3,725	5,469	4,300	5,350
7	Manitoba.....	427	256	144	319	603
8	Saskatchewan.....	49	151	246	425	800
9	Alberta.....	57	456	518	795	1,686
10	British Columbia.....	4,398	3,912	4,658	4,086	4,415
11	TOTAL—PUBLIC DOMAIN	14,466	18,328	23,686	19,334	23,619
	LIQUOR CONTROL—(1)					
12	Prince Edward Island.....	2	49	57	23	40
13	Nova Scotia.....	—	75	50	391	1,441
14	New Brunswick.....	43	34	417	1,544	1,105
15	Quebec.....	794	4,398	6,891	9,180	7,052
16	Ontario.....	902	349	1,084	10,285	10,456
17	Manitoba.....	162	80	1,367	1,930	1,753
18	Saskatchewan.....	218	58	2,148	1,553	1,266
19	Alberta.....	127	252	1,941	1,888	2,590
20	British Columbia.....	—	2,629	3,637	4,191	4,095
21	TOTAL—LIQUOR CONTROL	2,248	7,856	17,592	30,985	29,798
	SALE OF COMMODITIES AND SERVICES					
22	DOMINION	14,335	28,760	31,948	32,957	38,565
23	Less Refunds.....	12,822	26,402	29,069	30,212	32,296
	PROVINCIAL AND MUNICIPAL—					
24	PRINCE EDWARD ISLAND—Provincial	—	—	—	—	4
25	NOVA SCOTIA—Provincial	—	—	5	14	12
26	Municipal.....	—	—	—	69	181
27	NEW BRUNSWICK—Provincial	3	5	5	21	22
28	QUEBEC—Provincial	47	65	179	407	524
29	Municipal.....	—	—	—	—	900
30	ONTARIO—Provincial	18	332	421	360	86
31	Municipal.....	—	470	1,233	975	1,064
32	MANITOBA—Provincial	47	119	41	61	36
33	Municipal.....	100	200	300	250	525
34	SASKATCHEWAN—Provincial	461	54	28	38	24
35	Municipal.....	—	—	548	827	1,019
36	ALBERTA—Provincial	155	32	25	34	60
37	Municipal.....	205	485	785	1,050	1,798
38	BRITISH COLUMBIA—Provincial	84	140	202	224	197
39	Municipal.....	—	—	—	—	688
40	TOTAL—SALE OF COMMODITIES AND SERVICES	2,633	4,260	6,651	7,075	13,409
	(1) Provinces only; in addition the following liquor taxes were collected by the Dominion—					
	Customs Import Duties.....	9,935	10,574	16,433	20,094	6,786
	Excise Taxes and Duties.....	11,211	10,994	23,250	23,154	20,351
		21,146	21,568	39,683	43,248	27,137

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	OTHER CURRENT REVENUES— ALL GOVERNMENTS.....	10,707	20,263	24,982	31,168	26,627
2	DOMINION.....	1,674	4,166	4,748	9,204	5,547
3	PROVINCIAL.....	16,133	17,000	18,855	22,838	26,792
4	MUNICIPAL.....	7,697	13,537	17,974	19,916	20,881
5	REFUNDS.....	1,555	1,209	2,533	4,691	3,943
6	ELIMINATIONS.....	13,242	13,231	14,062	16,099	22,650
7	PROVINCIAL AND MUNICIPAL, LESS REFUNDS.....	22,351	29,804	34,433	38,228	45,120
8	PRINCE EDWARD ISLAND—Provincial.....	385	382	382	508	677
9	Municipal.....	12	16	19	19	20
10	Sub-Total.....	397	398	401	527	697
11	NOVA SCOTIA—Provincial.....	663	675	693	1,707	1,980
12	Municipal.....	256	505	573	746	774
13	Sub-Total.....	919	1,180	1,266	2,453	2,754
14	NEW BRUNSWICK—Provincial.....	643	691	719	1,293	1,590
15	Municipal.....	130	170	204	253	232
16	Sub-Total.....	773	861	923	1,546	1,822
17	QUEBEC—Provincial.....	2,070	2,475	2,366	2,450	2,974
18	Municipal.....	1,850	2,900	5,525	6,700	8,475
19	Sub-Total.....	3,920	5,375	7,891	9,150	11,449
20	ONTARIO—Provincial.....	2,544	3,173	3,337	3,211	3,573
21	Municipal.....	2,423	4,540	5,500	6,225	5,248
22	Sub-Total.....	4,967	7,713	8,837	9,436	8,821
23	MANITOBA—Provincial.....	2,204	1,955	2,068	2,005	2,752
24	Municipal.....	700	950	1,500	1,400	1,450
25	Sub-Total.....	2,904	2,905	3,568	3,405	4,202
26	SASKATCHEWAN—Provincial.....	2,432	3,122	3,415	3,310	6,502
27	Municipal.....	500	1,354	1,294	1,332	2,051
28	Sub-Total.....	2,932	4,476	4,709	4,642	8,553
29	ALBERTA—Provincial.....	1,555	2,438	2,432	2,857	2,353
30	Municipal.....	826	1,380	1,487	1,280	1,214
31	Sub-Total.....	2,381	3,818	3,919	4,137	3,567
32	BRITISH COLUMBIA—Provincial.....	2,158	1,356	1,047	971	1,838
33	Municipal.....	1,000	1,722	1,872	1,961	1,417
34	Sub-Total.....	3,158	3,078	2,919	2,932	3,255

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT

TABLE 18

(Concluded)

ANALYSIS BY SOURCES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	TOTAL CURRENT REVENUES— ALL GOVERNMENTS.....	276,771	640,064	750,817	788,922	995,213
2	DOMINION.....	148,101	359,386	391,251	344,888	500,033
3	PROVINCIAL.....	46,414	91,133	136,153	178,349	247,027
4	MUNICIPAL.....	109,875	230,387	270,832	317,155	309,065
5	REFUNDS.....	14,377	27,611	33,357	35,371	38,262
6	ELIMINATIONS.....	13,242	13,231	14,062	16,099	22,650
7	PROVINCIAL AND MUNICIPAL, LESS REFUNDS.....	154,810	320,787	404,589	490,978	553,539
8	PRINCE EDWARD ISLAND—Provincial.....	518	791	868	1,114	1,586
9	Municipal.....	154	324	380	429	472
10	Sub-Total.....	672	1,115	1,248	1,543	2,058
11	NOVA SCOTIA—Provincial.....	1,678	3,344	3,987	6,918	10,112
12	Municipal.....	2,996	7,072	7,778	8,301	9,175
13	Sub-Total.....	4,674	10,416	11,765	15,219	19,287
14	NEW BRUNSWICK—Provincial.....	1,407	2,729	4,064	6,304	7,543
15	Municipal.....	1,805	4,285	5,625	5,735	6,585
16	Sub-Total.....	3,212	7,014	9,689	12,039	14,128
17	QUEBEC—Provincial.....	8,493	20,749	31,060	42,603	56,888
18	Municipal.....	20,900	45,450	58,125	71,961	84,268
19	Sub-Total.....	29,393	66,199	89,185	114,564	141,156
20	ONTARIO—Provincial.....	9,300	21,716	38,283	55,284	87,104
21	Municipal.....	39,085	90,228	111,754	133,366	125,636
22	Sub-Total.....	48,385	111,944	150,037	188,650	212,740
23	MANITOBA—Provincial.....	4,081	7,337	10,287	11,191	15,247
24	Municipal.....	11,222	21,931	20,990	23,310	20,067
25	Sub-Total.....	15,303	29,268	31,277	34,501	35,314
26	SASKATCHEWAN—Provincial.....	5,842	9,361	12,577	13,025	16,902
27	Municipal.....	10,814	25,256	24,652	28,185	21,234
28	Sub-Total.....	16,656	34,617	37,229	41,210	38,136
29	ALBERTA—Provincial.....	3,462	7,779	10,770	13,385	18,199
30	Municipal.....	11,323	19,868	23,689	23,093	20,589
31	Sub-Total.....	14,785	27,647	34,459	36,478	38,788
32	BRITISH COLUMBIA—Provincial.....	10,154	16,594	21,861	23,999	30,893
33	Municipal.....	11,576	15,973	17,839	22,775	21,039
34	Sub-Total.....	21,730	32,567	39,700	46,774	51,932

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT
ANALYSIS BY SERVICES
Thousands of Dollars

TABLE 19

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	NET DEBT SERVICE, excluding debt retirement— ALL GOVERNMENTS.....	34,794	202,475	190,958	232,522	271,339
2	DOMINION.....	12,213	152,488	122,763	149,098	167,043
3	PROVINCIAL.....	3,255	14,389	24,979	29,488	(¹)50,911
4	MUNICIPAL.....	19,713	36,944	44,962	55,740	54,813
5	REFUNDS.....	(¹)951	5	31	12	—
6	ELIMINATIONS.....	564	1,341	1,715	1,792	1,428
7	PROVINCIAL AND MUNICIPAL, less re- funds.....	22,017	51,328	69,910	85,216	105,724
8	PRINCE EDWARD ISLAND—Provincial.....	37	51	95	124	221
9	Municipal.....	25	55	58	75	115
10	Sub-Total.....	62	106	153	199	336
11	NOVA SCOTIA—Provincial.....	318	652	1,270	1,599	2,616
12	Municipal.....	493	662	897	1,104	1,258
13	Sub-Total.....	811	1,314	2,167	2,703	3,874
14	NEW BRUNSWICK—Provincial.....	257	1,057	1,511	2,012	2,784
15	Municipal.....	250	385	575	710	1,086
16	Sub-Total.....	507	1,442	2,086	2,722	3,870
17	QUEBEC—Provincial.....	966	2,235	2,780	2,075	6,868
18	Municipal.....	4,520	10,300	14,170	17,835	22,740
19	Sub-Total.....	5,486	12,535	16,950	19,910	29,608
20	ONTARIO—Provincial.....	122	2,131	7,282	9,659	18,539
21	Municipal.....	6,010	12,700	16,150	20,825	16,580
22	Sub-Total.....	5,888	14,831	23,432	30,484	35,119
23	MANITOBA—Provincial.....	604	1,217	1,829	1,782	3,701
24	Municipal.....	1,855	3,555	4,005	4,225	3,751
25	Sub-Total.....	2,459	4,772	5,834	6,007	7,452
26	SASKATCHEWAN—Provincial.....	482	1,243	1,789	2,842	6,083
27	Municipal.....	1,535	2,606	2,453	2,797	2,719
28	Sub-Total.....	2,017	3,849	4,242	5,639	8,802
29	ALBERTA—Provincial.....	389	2,600	4,603	4,332	(¹)3,559
30	Municipal.....	2,196	2,962	3,058	3,329	2,313
31	Sub-Total.....	1,807	5,562	7,661	7,661	5,872
32	BRITISH COLUMBIA—Provincial.....	151	3,198	3,789	5,051	6,540
33	Municipal.....	2,829	3,719	3,596	4,840	4,251
34	Sub-Total.....	2,980	6,917	7,385	9,891	10,791

(¹) Excludes unpaid interest, Alberta, estimated at 3,400.(¹) Alberta.

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT
ANALYSIS BY SERVICES
Thousands of Dollars

TABLE 19
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	NATIONAL DEFENCE (Dominion)— NET CURRENT EXPENDITURE.....	13,781	17,249	14,454	23,256	33,614
2	GROSS EXPENDITURE.....	13,812	17,381	14,582	23,415	33,808
3	REFUNDS.....	31	132	128	159	194
4	PENSIONS AND AFTERCARE (Dominion)...	94	53,688	44,503	55,341	54,437

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT

TABLE 19

(Continued)

ANALYSIS BY SERVICES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	RELIEF— ALL GOVERNMENTS.....	—	916	168	11,753	126,627
2	DOMINION.....	—	500	78	4,432	67,349
3	PROVINCIAL.....	—	416	90	4,096	42,942
4	MUNICIPAL.....	—	—	—	3,225	17,608
5	REFUNDS.....	—	—	—	—	1,280
6	ELIMINATIONS.....	—	—	—	—	8
7	PROVINCIAL AND MUNICIPAL, less re- funds.....	—	416	90	7,321	60,455
8	PRINCE EDWARD ISLAND—Provincial.....	—	—	—	—	48
9	Municipal.....	—	—	—	5	30
10	Sub-Total.....	—	—	—	5	78
11	NOVA SCOTIA—Provincial.....	—	—	—	—	453
12	Municipal.....	—	—	—	70	172
13	Sub-Total.....	—	—	—	70	625
14	NEW BRUNSWICK—Provincial.....	—	—	—	—	185
15	Municipal.....	—	—	—	55	74
16	Sub-Total.....	—	—	—	55	259
17	QUEBEC—Provincial.....	—	—	—	312	13,021
18	Municipal.....	—	—	—	525	7,829
19	Sub-Total.....	—	—	—	837	20,850
20	ONTARIO—Provincial.....	—	—	28	24	10,202
21	Municipal.....	—	—	—	1,180	5,209
22	Sub-Total.....	—	—	28	1,204	15,411
23	MANITOBA—Provincial.....	—	79	10	498	2,942
24	Municipal.....	—	—	—	530	2,050
25	Sub-Total.....	—	79	10	1,028	4,992
26	SASKATCHEWAN—Provincial.....	—	46	31	1,633	10,246
27	Municipal.....	—	—	—	300	500
28	Sub-Total.....	—	46	31	1,933	10,746
29	ALBERTA—Provincial.....	—	—	21	637	1,929
30	Municipal.....	—	—	—	300	995
31	Sub-Total.....	—	—	21	937	2,924
32	BRITISH COLUMBIA—Provincial.....	—	291	—	992	3,821
33	Municipal.....	—	—	—	260	749
34	Sub-Total.....	—	291	—	1,252	4,570

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT

TABLE 19

(Continued)

ANALYSIS BY SERVICES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	PUBLIC WELFARE, other than Relief— ALL GOVERNMENTS.....	15,121	35,218	43,294	72,129	124,383
2	DOMINION.....	2,617	4,411	5,093	13,266	43,834
3	PROVINCIAL.....	4,343	12,133	18,520	33,388	45,782
4	MUNICIPAL.....	8,161	18,786	20,686	28,285	35,615
5	REFUNDS.....	—	112	1,006	2,806	823
6	ELIMINATIONS.....	—	—	1	4	25
7	PROVINCIAL AND MUNICIPAL, less re- funds.....	12,504	30,807	38,200	58,867	80,574
8	PRINCE EDWARD ISLAND—Provincial.....	52	123	113	141	255
9	Municipal.....	5	8	10	10	20
10	Sub-Total.....	57	131	123	151	275
11	NOVA SCOTIA—Provincial.....	138	479	425	547	1,757
12	Municipal.....	440	755	973	1,168	1,657
13	Sub-Total.....	578	1,234	1,398	1,715	3,414
14	NEW BRUNSWICK—Provincial.....	100	232	270	441	1,022
15	Municipal.....	215	800	830	670	923
16	Sub-Total.....	315	1,032	1,100	1,111	1,945
17	QUEBEC—Provincial.....	515	1,057	2,362	5,101	10,557
18	Municipal.....	1,925	2,825	4,200	5,525	6,871
19	Sub-Total.....	2,440	3,882	6,562	10,626	17,428
20	ONTARIO—Provincial.....	1,522	3,491	6,031	10,557	16,895
21	Municipal.....	2,150	9,475	9,313	13,660	15,128
22	Sub-Total.....	3,672	12,966	15,344	24,217	32,023
23	MANITOBA—Provincial.....	406	1,858	2,123	3,468	3,194
24	Municipal.....	1,200	1,500	1,525	1,870	2,160
25	Sub-Total.....	1,606	3,358	3,648	5,338	5,354
26	SASKATCHEWAN—Provincial.....	467	1,524	1,737	3,440	3,613
27	Municipal.....	500	1,301	1,507	2,403	3,133
28	Sub-Total.....	967	2,825	3,244	5,843	6,746
29	ALBERTA—Provincial.....	270	1,184	1,405	2,416	2,975
30	Municipal.....	500	939	1,154	1,312	2,553
31	Sub-Total.....	770	2,123	2,559	3,728	5,528
32	BRITISH COLUMBIA—Provincial.....	873	2,073	3,048	4,471	4,691
33	Municipal.....	1,226	1,183	1,174	1,667	3,170
34	Sub-Total.....	2,099	3,256	4,222	6,138	7,861

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT

TABLE 19

(Continued)

ANALYSIS BY SERVICES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	EDUCATION— ALL GOVERNMENTS.....	37,515	88,057	107,231	119,191	108,899
2	DOMINION.....	215	924	1,286	702	272
3	PROVINCIAL.....	9,600	20,850	25,693	33,780	32,506
4	MUNICIPAL.....	27,700	66,280	80,282	84,705	76,506
5	REFUNDS.....	—	—	3	5	385
6	ELIMINATIONS.....	—	3	27	9	—
7	PROVINCIAL AND MUNICIPAL, less re- funds.....	37,300	87,130	105,972	118,480	108,627
8	PRINCE EDWARD ISLAND—Provincial.....	151	241	276	298	350
9	Municipal.....	65	152	172	190	199
10	Sub-Total.....	216	393	448	488	549
11	NOVA SCOTIA—Provincial.....	394	530	636	924	1,282
12	Municipal.....	1,077	3,046	3,040	2,862	2,934
13	Sub-Total.....	1,471	3,576	3,676	3,786	4,216
14	NEW BRUNSWICK—Provincial.....	277	442	540	693	731
15	Municipal.....	615	1,390	2,160	2,130	1,944
16	Sub-Total.....	892	1,832	2,700	2,823	2,675
17	QUEBEC—Provincial.....	1,488	2,033	3,248	4,965	6,185
18	Municipal.....	5,105	11,835	15,127	15,236	16,516
19	Sub-Total.....	6,593	13,868	18,375	20,201	22,701
20	ONTARIO—Provincial.....	2,653	7,021	9,873	12,895	11,833
21	Municipal.....	11,229	24,350	32,501	34,601	32,743
22	Sub-Total.....	13,882	31,371	42,374	47,496	44,576
23	MANITOBA—Provincial.....	737	2,057	1,891	2,199	1,671
24	Municipal.....	2,363	6,213	6,424	6,624	5,236
25	Sub-Total.....	3,100	8,270	8,315	8,823	6,907
26	SASKATCHEWAN—Provincial.....	1,201	2,854	3,289	4,252	3,159
27	Municipal.....	2,624	9,204	9,451	9,110	5,032
28	Sub-Total.....	3,825	12,058	12,740	13,362	8,191
29	ALBERTA—Provincial.....	731	2,314	2,118	3,170	2,637
30	Municipal.....	3,165	6,597	7,203	8,545	6,810
31	Sub-Total.....	3,896	8,911	9,321	11,715	9,447
32	BRITISH COLUMBIA—Provincial.....	1,968	3,358	3,819	4,379	4,273
33	Municipal.....	1,457	3,493	4,204	5,407	5,092
34	Sub-Total.....	3,425	6,851	8,023	9,786	9,365

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT

TABLE 19

(Continued)

ANALYSIS BY SERVICES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	HIGHWAYS AND TRANSPORTATION— ALL GOVERNMENTS.....	56,663	80,747	63,838	99,570	73,750
2	DOMINION (*).....	35,467	41,666	14,962	29,083	18,000
3	PROVINCIAL.....	8,744	8,298	15,814	28,680	25,299
4	MUNICIPAL.....	14,699	30,962	33,450	42,159	30,559
5	REFUNDS.....	113	179	388	352	108
6	ELIMINATIONS.....	2,134	—	—	—	—
7	PROVINCIAL AND MUNICIPAL, less re- funds.....	23,330	39,081	48,876	70,487	55,750
8	PRINCE EDWARD ISLAND—Provincial.....	99	119	151	322	335
9	Municipal.....	25	40	45	58	70
10	Sub-Total.....	124	159	196	380	405
11	NOVA SCOTIA—Provincial.....	333	1,022	1,550	2,153	2,033
12	Municipal.....	310	753	462	1,030	487
13	Sub-Total.....	643	1,775	2,012	3,183	2,520
14	NEW BRUNSWICK—Provincial.....	357	834	872	1,894	1,154
15	Municipal.....	285	480	515	575	462
16	Sub-Total.....	642	1,314	1,387	2,469	1,616
17	QUEBEC—Provincial.....	780	233	4,196	9,507	7,420
18	Municipal.....	3,325	5,850	7,400	9,200	7,850
19	Sub-Total.....	4,105	6,083	11,596	18,707	15,270
20	ONTARIO—Provincial.....	565	1,096	4,110	6,514	7,841
21	Municipal.....	5,200	13,329	14,732	17,800	13,549
22	Sub-Total.....	5,765	14,425	18,842	24,314	21,390
23	MANITOBA—Provincial.....	406	342	429	1,416	892
24	Municipal.....	889	2,369	2,003	2,955	2,003
25	Sub-Total.....	1,295	2,711	2,432	4,371	2,895
26	SASKATCHEWAN—Provincial.....	661	1,225	1,151	2,076	1,303
27	Municipal.....	1,570	2,510	2,482	3,168	1,551
28	Sub-Total.....	2,231	3,735	3,633	5,244	2,854
29	ALBERTA—Provincial.....	82	839	545	1,557	1,337
30	Municipal.....	1,200	3,116	3,433	4,604	2,825
31	Sub-Total.....	1,282	3,955	3,978	6,161	4,162
32	BRITISH COLUMBIA—Provincial.....	5,348	2,409	2,422	2,889	2,876
33	Municipal.....	1,895	2,515	2,378	2,769	1,762
34	Sub-Total.....	7,243	4,924	4,800	5,658	4,638

(*) Interest on C.N.R. debt included under Net Debt Service.

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT
ANALYSIS BY SERVICES
Thousands of Dollars

TABLE 19
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	PUBLIC DOMAIN— ALL GOVERNMENTS.....	12,820	17,298	20,045	29,236	24,258
2	DOMINION.....	7,707	11,914	11,291	14,155	9,844
3	PROVINCIAL.....	5,254	5,486	8,900	15,255	14,460
4	REFUNDS.....	125	54	106	119	46
5	ELIMINATIONS.....	16	48	40	55	—
6	PROVINCIAL EXPENDITURE, less refunds	5,129	5,432	8,794	15,136	14,414
7	PRINCE EDWARD ISLAND.....	6	—	1	2	8
8	NOVA SCOTIA.....	18	20	209	371	316
9	NEW BRUNSWICK.....	76	277	177	353	437
10	QUEBEC.....	738	1,541	3,460	6,124	7,500
11	ONTARIO.....	2,449	1,312	2,702	4,510	2,630
12	MANITOBA.....	92	82	96	452	570
13	SASKATCHEWAN.....	28	96	103	344	889
14	ALBERTA.....	81	121	127	366	446
15	BRITISH COLUMBIA.....	1,641	1,983	1,919	2,614	1,618
16	AGRICULTURE— ALL GOVERNMENTS.....	5,583	9,424	9,944	15,248	14,287
17	DOMINION.....	3,278	5,992	5,839	9,143	8,065
18	PROVINCIAL.....	2,323	3,831	4,171	6,267	6,234
19	REFUNDS.....	18	399	66	162	12
20	PROVINCIAL EXPENDITURE, less refunds	2,305	3,742	4,105	6,105	6,222
21	PRINCE EDWARD ISLAND.....	—	23	21	4	38
22	NOVA SCOTIA.....	79	146	141	226	259
23	NEW BRUNSWICK.....	59	73	107	243	219
24	QUEBEC.....	421	1,084	1,532	2,549	3,432
25	ONTARIO.....	393	835	983	1,356	1,013
26	MANITOBA.....	87	274	228	271	159
27	SASKATCHEWAN.....	653	546	299	462	378
28	ALBERTA.....	330	420	386	523	444
29	BRITISH COLUMBIA.....	283	341	408	471	280

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT
ANALYSIS BY SERVICES
Thousands of Dollars

TABLE 19
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES (including Administration of Justice, Legislation, General Government, Miscellaneous Current Expenditures and Post Office)—					
1	ALL GOVERNMENTS.....	76,836	131,333	138,682	177,849	164,456
2	DOMINION.....	55,789	92,381	93,109	120,054	111,225
3	PROVINCIAL.....	15,341	25,983	28,788	36,972	42,919
4	MUNICIPAL.....	30,125	51,911	60,931	71,614	66,936
5	REFUNDS.....	13,139	26,730	31,629	31,756	35,414
6	ELIMINATIONS.....	11,280	12,212	12,517	19,035	21,210
7	PROVINCIAL AND MUNICIPAL, less refunds.....	45,194	77,600	88,923	107,516	108,771
8	PRINCE EDWARD ISLAND—Provincial.....	100	148	143	183	211
9	Municipal.....	29	54	64	79	83
10	Sub-Total.....	129	202	207	262	294
11	NOVA SCOTIA—Provincial.....	374	716	729	917	1,089
12	Municipal.....	614	1,445	1,472	1,606	1,982
13	Sub-Total.....	988	2,161	2,201	2,523	3,071
14	NEW BRUNSWICK—Provincial.....	228	478	481	747	653
15	Municipal.....	415	1,075	1,340	1,275	1,167
16	Sub-Total.....	643	1,553	1,821	2,022	1,820
17	QUEBEC—Provincial.....	3,052	4,650	6,827	8,952	12,476
18	Municipal.....	5,925	10,428	12,700	17,500	19,172
19	Sub-Total.....	8,977	15,078	19,527	26,452	31,648
20	ONTARIO—Provincial.....	2,995	6,357	7,966	10,800	14,799
21	Municipal.....	9,825	22,650	27,800	30,300	24,830
22	Sub-Total.....	12,820	29,007	35,766	41,100	39,629
23	MANITOBA—Provincial.....	1,276	2,316	2,378	2,338	1,927
24	Municipal.....	3,800	4,700	4,283	5,155	4,700
25	Sub-Total.....	5,076	7,016	6,661	7,493	6,627
26	SASKATCHEWAN—Provincial.....	1,921	3,881	2,494	3,728	3,046
27	Municipal.....	3,700	3,755	6,040	6,779	4,839
28	Sub-Total.....	5,621	7,636	8,534	10,507	7,885
29	ALBERTA—Provincial.....	2,077	3,143	2,344	2,930	2,337
30	Municipal.....	1,987	2,802	2,970	3,317	3,627
31	Sub-Total.....	4,064	5,945	5,314	6,247	5,964
32	BRITISH COLUMBIA—Provincial.....	3,046	4,000	4,630	5,307	5,297
33	Municipal.....	3,830	5,002	4,262	5,603	6,536
34	Sub-Total.....	6,876	9,002	8,892	10,910	11,833

ALL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT
ANALYSIS BY SERVICES

TABLE 19
(Concluded)

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	TOTAL CURRENT EXPENDITURE— ALL GOVERNMENTS	253,207	636,405	633,117	836,095	996,050
2	DOMINION.....	131,192	381,345	313,506	418,689	513,877
3	PROVINCIAL.....	48,860	91,386	126,955	187,926	261,053
4	MUNICIPAL.....	100,398	204,883	240,311	285,728	282,037
5	REFUNDS.....	14,377	27,611	33,357	35,371	38,262
6	ELIMINATIONS.....	12,866	13,598	14,298	20,877	22,655
7	PROVINCIAL AND MUNICIPAL, less re- funds.....	147,779	295,536	364,870	469,128	540,537
PROVINCES AND MUNICIPALITIES—						
8	PRINCE EDWARD ISLAND—Provincial.....	445	705	800	1,074	1,466
9	Municipal.....	149	309	349	417	517
10	Sub-Total.....	<i>594</i>	<i>1,014</i>	<i>1,149</i>	<i>1,491</i>	<i>1,983</i>
11	NOVA SCOTIA—Provincial.....	1,654	3,565	4,960	6,737	9,805
12	Municipal.....	2,934	6,661	6,844	7,840	8,490
13	Sub-Total.....	<i>4,588</i>	<i>10,226</i>	<i>11,804</i>	<i>14,577</i>	<i>18,295</i>
14	NEW BRUNSWICK—Provincial.....	1,354	3,393	3,958	6,383	7,185
15	Municipal.....	1,780	4,130	5,420	5,415	5,656
16	Sub-Total.....	<i>3,134</i>	<i>7,523</i>	<i>9,378</i>	<i>11,798</i>	<i>12,841</i>
17	QUEBEC—Provincial.....	7,960	12,833	24,405	39,585	67,459
18	Municipal.....	20,800	41,238	53,597	65,821	80,978
19	Sub-Total.....	<i>28,760</i>	<i>54,071</i>	<i>78,002</i>	<i>105,406</i>	<i>148,437</i>
20	ONTARIO—Provincial.....	10,455	22,243	38,975	56,315	83,752
21	Municipal.....	34,414	82,504	100,496	118,366	108,039
22	Sub-Total.....	<i>44,869</i>	<i>104,747</i>	<i>139,471</i>	<i>174,681</i>	<i>191,791</i>
23	MANITOBA—Provincial.....	3,608	8,225	8,984	12,424	15,056
24	Municipal.....	10,107	18,337	18,240	21,359	19,900
25	Sub-Total.....	<i>13,715</i>	<i>26,562</i>	<i>27,224</i>	<i>33,783</i>	<i>34,956</i>
26	SASKATCHEWAN—Provincial.....	5,413	11,415	10,893	18,777	28,717
27	Municipal.....	9,929	19,376	21,933	24,557	17,774
28	Sub-Total.....	<i>15,342</i>	<i>30,791</i>	<i>32,826</i>	<i>43,334</i>	<i>46,491</i>
29	ALBERTA—Provincial.....	3,182	10,621	11,549	15,931	(¹)15,664
30	Municipal.....	9,048	16,416	17,818	21,407	19,123
31	Sub-Total.....	<i>12,230</i>	<i>27,037</i>	<i>29,367</i>	<i>37,338</i>	<i>34,787</i>
32	BRITISH COLUMBIA—Provincial.....	13,310	17,653	20,035	26,174	29,396
33	Municipal.....	11,237	15,912	15,614	20,546	21,560
34	Sub-Total.....	<i>24,547</i>	<i>33,565</i>	<i>35,649</i>	<i>46,720</i>	<i>50,956</i>

(¹) Excludes unpaid interest estimated at 3,400.

ALL GOVERNMENTS
NET DEBT CHARGES (1)
AS A PERCENTAGE OF CURRENT REVENUES

TABLE 20

Item No.		For the fiscal years ended nearest to December 31					
		1913 %	1921 %	1926 %	1930 %	1933 %	1937 %
1	ALL GOVERNMENTS.....	12.57	31.63	25.43	29.47	*	27.26
2	DOMINION AND CANADIAN NATIONAL RAILWAYS.....	9.03	45.86	34.07	47.48	67.42	35.98
3	PROVINCES AND MUNICIPALITIES.....	14.22	16.00	17.28	17.36	*	19.10
4	PROVINCES.....	5.13	15.91	18.65	16.96	33.39	20.82
5	MUNICIPALITIES.....	17.94	16.04	16.60	17.59	*	17.74
	PROVINCES AND MUNICIPALITIES—						
6	PRINCE EDWARD ISLAND—Provincial.....	7.1	6.4	10.9	11.1	15.4	13.9
7	Municipal.....	16.2	17.0	15.3	17.5	*	24.4
8	Provincial and Municipal.....	9.2	9.5	12.3	12.9	*	16.3
9	NOVA SCOTIA—Provincial.....	19.0	19.5	31.9	23.1	35.3	25.9
10	Municipal.....	16.5	9.4	11.5	13.3	*	13.7
11	Provincial and Municipal.....	17.4	12.6	18.4	17.8	*	20.1
12	NEW BRUNSWICK—Provincial.....	18.3	38.7	37.2	31.9	55.3	36.9
13	Municipal.....	13.8	9.0	10.2	12.4	*	16.5
14	Provincial and Municipal.....	15.8	20.6	21.5	22.6	*	27.4
15	QUEBEC—Provincial.....	11.4	10.8	9.0	4.9	16.3	12.1
16	Municipal.....	21.6	22.7	24.4	24.8	*	27.0
17	Provincial and Municipal.....	18.7	18.9	19.0	17.4	*	21.0
18	ONTARIO—Provincial.....	1.3	9.8	19.0	17.5	34.7	21.3
19	Municipal.....	15.4	14.1	14.5	15.6	*	13.2
20	Provincial and Municipal.....	12.2	13.2	15.6	16.2	*	16.5
21	MANITOBA—Provincial.....	14.8	16.6	17.8	15.9	36.8	24.3
22	Municipal.....	16.5	16.2	19.1	18.1	*	18.7
23	Provincial and Municipal.....	16.1	16.3	18.7	17.4	*	21.1
24	SASKATCHEWAN—Provincial.....	8.3	13.3	14.2	21.8	42.9	36.0
25	Municipal.....	14.2	10.3	10.0	9.9	*	12.8
26	Provincial and Municipal.....	12.1	11.1	11.4	13.7	*	23.1
27	ALBERTA—Provincial.....	11.2	33.4	42.7	32.4	49.4	(*)19.6
28	Municipal.....	19.4	14.9	12.9	14.4	*	11.2
29	Provincial and Municipal.....	12.2	20.1	22.2	21.0	*	(*)15.1
30	BRITISH COLUMBIA—Provincial.....	1.5	19.3	17.3	21.0	33.6	21.2
31	Municipal.....	24.4	23.3	20.2	21.3	*	20.2
32	Provincial and Municipal.....	13.7	21.2	18.6	21.1	*	20.8

(1) Excludes debt retirement.

(*) At reduced rates.

* Information not available.

COMPARATIVE STATISTICS OF PUBLIC FINANCE

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PRINCE EDWARD ISLAND

TABLE 21

PLAN I

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
	PROVINCIAL GOVERNMENT							
1	REVENUE, Current Account.....	868	1,114	1,161	1,497	1,586	1,630	1,712
	LESS—							
2	Personal Income Taxes.....	66	61	27	35	34	51	65
3	Corporation Taxes.....	116	82	126	161	165	167	173
4	Mining Tax Rebate estimate.....	—	—	—	—	—	—	—
5	Succession Duties.....	39	26	31	43	45	68	68
6	Sub-Total.....	201	169	184	239	244	286	306
7	Subsidies.....	382	507	507	657	657	657	657
8	Sub-Total.....	583	676	691	896	901	943	963
9	REMAINING REVENUE.....	285	438	470	601	685	687	749
	Of which—							
10	Public Domain.....	—	—	—	—	—	—	—
11	Mining Tax Rebate estimate.....	—	—	—	—	—	—	—
12	Liquor Control.....	57	23	30	55	40	58	68
13	Gasoline Taxes.....	32	124	164	200	269	285	316
14	Automobile Licences.....	72	146	95	112	145	155	155
15	Other Revenues.....	124	145	181	234	231	189	210
16	EXPENDITURE, Current Account.....	800	1,074	1,152	1,333	1,466	1,495	1,551
	LESS—							
17	Net Debt Service.....	95	124	179	221	221	247	291
18	Direct Relief—Employables.....	—	—	—	14	21	50	(1)50
19	Cost of Tax Collections, estimate.....	8	7	7	10	10	11	12
20	Sub-Total.....	103	131	186	245	252	308	353
21	REMAINING EXPENDITURE.....	697	943	966	1,088	1,214	1,187	1,198
	Of which—							
22	Old Age Pensions.....	—	—	20	60	65	71	77
23	Other Public Welfare (1).....	113	141	158	195	217	218	206
24	Education.....	276	298	322	337	350	363	367
25	Highways.....	151	322	271	270	335	276	274
26	Development.....	22	6	18	34	46	56	57
27	General Government.....	94	107	103	117	116	122	135
28	Of which cost of Tax Collections.....	8	7	7	10	10	11	12
29	All other Current Expenditures.....	49	76	81	85	95	92	94
30	SURPLUS (excluding Sinking Funds) before Transfers.....	68	40	9	164	120	135	161
31	DEFICIT after Transfers but before National Adjustment Grant.....	412	505	496	487	529	500	449
32	National Adjustment Grant.....	*	*	*	750	750	750	750
33	BALANCE.....	*	*	*	263	221	250	301

(1) Estimated (not included in provincial estimates).

(2) Including relief for unemployables and agricultural relief administration.

* Not shown.

— Nil.

PRINCE EDWARD ISLAND

TABLE 21

PLAN I

(Concluded)

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimated)
MUNICIPALITIES								
A	Municipal revenues.....	380	429	445	452	472		
D	Municipal expenditures.....	366	442	466	490	532		
E	Relief to employables.....	—	5	14	20	30		
G	Remaining municipal expenditures.....	366	437	452	470	502		
H	Deficit or Surplus—before adjustments...	14	13	21	38	60		
J	Deficit or Surplus—after adjustments....	14	8	7	18	30		
K	In addition, municipal share of municipal relief works was.....	—	—	—	25	34		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	651	649	635	610
II	National Adjustment Grant.....	*	*	*	750	750	750	750
III	Total (excluding Sinking Funds)....	*	*	*	99	101	115	140
IV	Former provincial Sinking Funds.....	27	48	109	146	208	220	229
V	Total (including Sinking Funds)....	*	*	*	245	309	335	369
VI	Relief works charged to Capital Account	—	—	—	218	288	34	*
VII	Net gain to provincial government.....	*	*	*	463	537	369	*
MUNICIPAL GOVERNMENTS—								
VIII	Current Account.....	—	5	14	20	30	—	—
IX	Municipal share of relief works.....	—	—	—	25	34	—	—
X	Net gain to municipal governments....	—	5	14	45	64	—	—
SUMMARY—								
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....	*	*	*	265	339	(¹)365	(¹)399
XII	AND INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....	*	*	*	508	661	(¹)433	(¹)467

(¹) Assuming 1937 municipal relief and relief works expenditures.(²) Assuming 1937 municipal relief and relief works expenditures, and 1938 provincial relief works expenditures.

* Not shown.

— Nil.

NOVA SCOTIA
PLAN I
Thousands of Dollars

TABLE 22

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
PROVINCIAL GOVERNMENT								
1	REVENUE, Current Account.....	3,987	6,918	6,233	9,532	10,112	11,035	11,276
LESS—								
2	Personal Income Taxes.....	—	—	—	—	—	—	—
3	Corporation Taxes.....	779	913	880	1,118	1,122	1,211	1,332
4	Mining Tax Rebate estimate.....	80	75	40	160	200	150	150
5	Succession Duties.....	470	341	242	629	504	784	550
6	Sub-Total.....	1,169	1,179	1,082	1,587	1,426	1,845	1,732
7	Subsidies.....	662	1,670	1,528	1,953	1,953	1,953	1,953
8	Sub-Total.....	1,831	2,849	2,610	3,540	3,379	3,798	3,685
9	REMAINING REVENUE.....	2,156	4,069	3,623	5,992	6,733	7,237	7,591
Of which—								
10	Public Domain.....	489	821	488	740	832	854	868
11	Mining Tax Rebate estimate.....	80	75	40	160	200	150	150
12	Liquor Control.....	50	391	470	1,105	1,441	1,492	1,550
13	Gasoline Taxes.....	124	791	945	1,730	1,971	2,382	2,636
14	Automobile Licences.....	600	1,043	1,042	1,249	1,409	1,421	1,471
15	Other Revenues.....	813	948	638	1,008	880	938	916
16	EXPENDITURE, Current Account.....	4,960	6,737	8,189	8,877	9,805	10,185	10,700
LESS—								
17	Net Debt Service.....	1,270	1,599	2,201	2,435	2,616	2,867	3,084
18	Direct Relief—Employables.....	—	—	474	—	236	302	191
19	Cost of Tax Collections, estimate.....	50	50	43	70	65	80	76
20	Sub-Total.....	1,320	1,649	2,718	2,505	2,917	3,249	3,351
21	REMAINING EXPENDITURE.....	3,640	5,088	5,471	6,372	6,888	6,936	7,349
Of which—								
22	Old Age Pensions.....	—	—	—	646	670	706	739
23	Other Public Welfare (*).....	425	547	1,209	1,196	1,304	1,349	1,355
24	Education.....	636	924	1,076	1,210	1,282	1,307	1,396
25	Highways.....	1,550	2,153	1,757	1,945	2,033	2,134	2,207
26	Development.....	350	597	515	521	575	492	572
27	General Government.....	315	448	396	520	555	644	701
28	Of which cost of Tax Collections.....	50	50	43	70	65	80	76
29	All other Current Expenditures.....	414	469	563	404	534	384	455
30	DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....	973	181	1,956	655	307	850	576
31	DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant.....	1,484	1,019	1,848	380	155	301	242
32	National Adjustment Grant.....	—	—	—	800	800	800	800
33	BALANCE.....	—	—	—	420	645	1,101	1,042

(*) Including relief for unemployables and agricultural relief administration.

* Not shown. — Nil.

NOVA SCOTIA
PLAN I
Thousands of Dollars

TABLE 22
(Concluded)

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
MUNICIPALITIES								
A	Municipal revenues.....	7,778	8,301	8,710	9,120	9,175		
B	Income taxes.....	59	76	45	48	47		
C	Remaining municipal revenues.....	7,719	8,223	8,665	9,072	9,128		
D	Municipal expenditures.....	7,279	8,288	9,176	8,844	9,040		
E	Relief to employables.....	—	70	652	178	172		
G	Remaining municipal expenditures.....	7,279	8,218	8,524	8,666	8,868		
H	Deficit or Surplus—before adjustments...	499	13	466	276	135		
J	Surplus—after adjustments.....	440	5	141	406	260		
K	In addition, municipal share of municipal relief works was.....	—	—	18	3	69		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	1,035	462	549	334
II	National Adjustment Grant.....	*	*	*	800	800	800	800
III	Total (excluding Sinking Funds)	*	*	*	235	338	251	466
IV	Former provincial Sinking Funds.....	190	269	404	378	285	362	459
V	Total (including Sinking Funds)	*	*	*	143	623	613	925
VI	Relief works charged to Capital Account	—	—	791	1,057	1,173	464	*
VII	Net gain to provincial government.....	*	*	*	1,200	1,796	1,077	*
MUNICIPAL GOVERNMENT—								
VIII	Current Account.....	59	8	607	130	125	*	*
LX	Municipal share of relief works.....	—	—	18	3	69	*	*
X	Net gain to municipal governments.....	59	8	625	133	194	*	*
SUMMARY—								
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....	*	*	*	273	748	(1)738	(2)1,050
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....	*	*	*	1,333	1,990	(1)1,271	(2)1,543

(1) Assuming 1937 municipal relief and relief works expenditures.

(2) Assuming 1937 municipal relief and relief works expenditures, and 1938 provincial relief works expenditures.

* Not shown.

— Nil.

NEW BRUNSWICK

TABLE 23

PLAN I

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimates)
PROVINCIAL GOVERNMENT								
1	REVENUE, Current Account.....	4,064	6,304	5,007	6,598	7,543	8,253	8,802
LESS—								
2	Personal Income Taxes.....	—	—	—	—	—	—	—
3	Corporation Taxes.....	644	457	539	522	520	948	946
4	Mining Tax Rebate estimate.....	9	12	7	13	14	19	22
5	Succession Duties.....	294	289	210	619	398	279	400
6	Sub-Total.....	929	734	742	1,128	904	1,208	1,324
7	Subsidies.....	667	1,267	1,297	1,567	1,567	1,567	1,567
8	Sub-Total.....	1,596	2,001	2,039	2,695	2,471	2,775	2,891
9	REMAINING REVENUE.....	2,468	4,303	2,968	3,903	5,072	5,478	5,911
Of which—								
10	Public Domain.....	1,046	880	557	741	1,087	978	792
11	Mining Tax Rebate estimate.....	9	12	7	13	14	19	22
12	Liquor Control.....	417	1,544	545	783	1,105	1,154	1,300
13	Gasoline Taxes.....	118	646	806	1,154	1,640	1,629	2,250
14	Automobile Licences.....	555	874	756	888	875	1,322	1,157
15	Other Revenues.....	323	347	297	324	351	376	390
16	EXPENDITURE, Current Account.....	3,958	6,383	5,737	6,878	7,204	8,210	8,099
LESS—								
17	Net Debt Service.....	1,511	2,012	2,768	2,644	2,784	3,411	3,400
18	Direct Relief—Employables.....	—	—	252	324	28	149	(1)70
19	Cost of Tax Collections, estimate.....	38	30	30	46	37	49	54
20	Sub-Total.....	1,549	2,042	3,050	3,014	2,849	3,609	3,524
21	REMAINING EXPENDITURE.....	2,409	4,341	2,687	3,864	4,355	4,601	4,575
Of which—								
22	Old Age Pensions.....	—	—	—	210	501	563	557
23	Other Public Welfare (?).....	270	440	543	622	712	703	655
24	Education.....	540	693	598	697	731	787	816
25	Highways.....	872	1,894	700	1,204	1,154	1,249	1,180
26	Development.....	284	597	380	558	640	683	666
27	General Government.....	231	316	262	344	356	375	417
28	Of which cost of Tax Collections.....	38	30	30	46	37	49	54
29	All other Current Expenditures.....	250	431	234	275	298	290	338
30	DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....	106	79	730	280	339	43	703
31	DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant.....	59	38	281	39	717	877	1,336
32	National Adjustment Grant.....	•	•	•	1,500	1,500	1,500	1,500
33	BALANCE.....	•	•	•	1,539	2,217	2,377	2,836

(?) Commission estimate; not included in budget.

(?) Including relief for unemployables and agricultural relief administration.

• Not shown.

— Nil.

NEW BRUNSWICK
PLAN I
Thousands of Dollars

TABLE 23
(Continued)

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
MUNICIPALITIES								
A	Municipal revenues.....	5,625	5,735	6,000	6,195	6,585		
B	Income taxes(*).....	—	—	—	110	129		
C	Remaining municipal revenues.....	5,625	5,735	6,000	6,085	6,456		
D	Municipal expenditures.....	5,590	5,655	6,272	6,066	6,009		
E	Relief to employables.....	—	55	389	119	74		
G	Remaining municipal expenditures.....	5,590	5,600	5,883	5,947	5,935		
H	Deficit or Surplus—before adjustments...	35	80	272	129	576		
J	Surplus—after adjustments.....	35	135	117	138	521		
K	In addition, municipal share of municipal relief works was.....	—	—	115	—	15		

NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS

PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	319	378	834	633
II	National Adjustment Grant.....	*	*	*	1,500	1,500	1,500	1,500
III	Total (excluding Sinking Funds)	*	*	*	1,819	1,878	2,334	2,133
IV	Former provincial Sinking Funds.....	306	571	191	332	323	408	455
V	Total (including Sinking Funds)	*	*	*	2,151	2,201	2,742	2,588
VI	Relief works charged to Capital Account	—	—	365	905	614	*	*
VII	Net gain to provincial government.....	*	*	*	3,056	2,815	*	*
MUNICIPAL GOVERNMENT—								
VIII	Current Account.....	—	55	389	9	59	*	*
IX	Municipal share of relief works.....	—	—	115	—	15	*	*
X	Net gain to municipal governments....	—	55	504	9	40	*	*
SUMMARY—								
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....	*	*	*	2,160	2,146	(*)2,687	(*)2,633
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....	*	*	*	3,065	2,775	(*)3,316	(*)3,162

(*) Saint John income surtax only. Other "income" taxes, on a flat rate basis, are assumed to be the equivalent of property taxes. They are estimated as follows:—1926, \$44; 1930, \$66; 1933, \$60; 1936, \$53; 1937, 1,877.

(*) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

* Not shown.

— Nil.

QUEBEC
PLAN I

TABLE 24

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
	PROVINCIAL GOVERNMENT							
1	REVENUE, Current Account.....	31,060	42,603	30,401	43,204	56,888	63,623	62,897
	LESS—							
2	Personal Income Taxes.....	—	—	—	—	—	—	—
3	Corporation Taxes.....	2,719	4,503	4,290	(1)5,006	(1)9,665	13,288	11,450
4	Mining Tax Rebate estimate.....	312	525	700	1,660	2,200	2,300	2,470
5	Succession Duties.....	3,691	6,873	3,297	(1)4,786	(1)11,197	12,402	9,300
6	Sub-Total.....	6,098	10,851	6,887	8,132	18,662	23,390	18,280
7	Subsidies.....	2,256	2,256	2,592	2,592	2,592	2,592	2,592
8	Sub-Total.....	8,354	13,107	9,479	10,724	21,254	25,982	20,872
9	REMAINING REVENUE.....	22,706	29,496	20,922	32,480	35,634	37,641	42,025
	Of which—							
10	Public Domain.....	7,116	5,411	2,897	5,328	6,362	8,491	6,504
11	Mining Tax Rebate estimate.....	312	525	700	1,660	2,200	2,300	2,470
12	Liquor Control.....	6,891	9,180	2,367	6,312	7,052	7,413	9,325
13	Gasoline Taxes.....	1,211	4,380	4,791	6,530	7,298	7,883	10,500
14	Automobile Licences.....	3,390	5,410	5,205	6,484	7,184	6,878	7,500
15	Other Revenues.....	3,786	4,590	4,962	6,166	5,538	4,676	5,726
16	EXPENDITURE, Current Account.....	24,405	39,585	45,660	58,780	67,459	62,937	58,008
	LESS—							
17	Net Debt Service.....	2,780	2,075	4,952	5,577	6,868	8,121	9,011
18	Direct Relief—Employables.....	—	312	5,743	8,730	11,454	4,333	4,466
19	Cost of Tax Collections, estimate.....	192	341	228	294	626	771	623
20	Sub-Total.....	2,972	2,728	10,923	14,601	18,948	13,225	14,100
21	REMAINING EXPENDITURE.....	21,433	36,857	34,737	44,179	48,511	49,712	43,908
	Of which—							
22	Old Age Pensions.....	—	—	—	1,828	2,877	4,435	2,740
23	Other Public Welfare (*).....	2,362	5,210	8,031	9,666	9,814	9,470	10,531
24	Education.....	3,248	4,965	5,742	4,602	6,185	6,281	5,452
25	Highways.....	4,196	9,507	5,419	6,022	7,420	7,802	6,325
26	Development.....	4,992	8,564	6,955	12,236	10,365	10,225	7,544
27	General Government.....	2,926	3,682	3,917	4,633	5,960	6,507	6,596
28	Of which cost of Tax Collections.....	192	341	228	294	626	771	623
29	All other Current Expenditures.....	3,901	5,270	4,901	5,486	6,516	5,763	5,343
30	DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....	6,655	3,018	15,259	15,576	10,571	686	4,889
31	DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant.....	1,273	7,361	13,815	11,699	12,877	12,071	1,883
32	National Adjustment Grant.....	*	*	*	8,000	8,000	8,000	8,000
33	BALANCE.....	*	*	*	3,699	4,877	4,071	6,117

(*) After adjustment for uncollected taxes receivable.

(**) Including relief for unemployables and agricultural relief administration.

* Not shown.

— Nil.

**QUEBEC
PLAN I**
Thousands of Dollars

TABLE 24
(Concluded)

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
MUNICIPALITIES								
A	Municipal revenue.....	58,125	71,961	79,608	83,304	84,268		
B	Income taxes.....	—	—	—	1,486	1,694	2,049	
C	Remaining municipal revenues.....	58,125	71,961	79,608	81,818	82,574		
D	Municipal expenditures.....	57,482	71,382	85,827	88,328	89,458		
E	Relief to employables.....	—	525	7,696	9,829	7,829		
F	Debt interest assumed by senior govern- ments (*).....	3,981	5,882	5,629	5,850	4,975		
F1	Sinking funds on debt assumed by senior governments.....	1,092	1,834	2,095	2,139	1,855		
G	Remaining municipal expenditures.....	52,409	63,141	70,407	70,510	74,799		
H	Deficit or Surplus—before adjustments...	643	579	6,219	5,024	5,190		
J	Surplus—after adjustments.....	5,716	8,820	9,201	11,308	7,775		
K	In addition, municipal share of municipal relief works was.....	—	—	1,167	—	—		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	•	•	•	3,877	2,306	12,757	6,772
II	National Adjustment Grant.....	•	•	•	8,000	8,000	8,000	8,000
III	Total (excluding Sinking Funds)	•	•	•	11,877	5,694	4,757	1,228
IV	Former provincial Sinking Funds.....	1,795	1,104	1,815	3,782	3,155	3,240	3,335
V	Total (including Sinking Funds)	•	•	•	15,659	8,849	1,517	4,563
VI	Relief works charged to Capital Account	—	739	1,255	4,188	1,386	23,426	•
VII	Net gain to provincial government.....	•	•	•	19,847	10,235	21,909	•
MUNICIPAL GOVERNMENTS—								
VIII	Current Account.....	5,073	8,241	15,420	16,332	12,965	•	•
IX	Municipal share of relief works.....	—	—	1,167	—	—	•	•
X	Net gain to municipal governments....	5,073	8,241	16,587	16,332	12,965	•	•
SUMMARY—								
XI	COMBINED PROVINCIAL-MUNI- CIPAL GAIN, INCLUDING PRO- VINCIAL SINKING FUNDS.....	•	•	•	31,991	21,814	11,093	17,173
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....	•	•	•	36,179	23,200	(1)34,519	(1)40,599

(*) Dominion assumes either provincial net debt interest or 40% of combined provincial and municipal net debt interest—whichever is the larger. Quebec is the only case in which 40% of the combined interest is larger.

(*) Assuming 1937 municipal expenditures for relief, debt interest and sinking funds on debt assumed by senior governments.

(*) Assuming 1938 municipal gain and provincial relief works expenditures.

• Not shown.

— Nil.

ONTARIO

TABLE 25

PLAN I

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Estimates)	1939 (Estimates)
PROVINCIAL GOVERNMENT								
1	REVENUE, Current Account.....	38,283	55,284	52,093	83,192	87,104	87,074	91,620
LESS—								
2	Personal Income Taxes.....	—	—	—	4,918	6,041	6,000	6,000
3	Corporation Taxes.....	3,836	4,173	7,224	10,686	10,377	10,710	11,708
4	Mining Tax Rebate estimate.....	2,100	2,800	3,700	6,200	7,700	7,300	8,400
5	Succession Duties.....	8,762	11,229	8,081	15,991	20,214	18,009	17,000
6	Sub-Total.....	10,498	12,602	11,605	25,395	28,932	27,410	26,308
7	Subsidies.....	2,642	2,642	2,941	2,941	2,941	2,941	2,941
8	Sub-Total.....	13,140	15,244	14,546	28,336	31,873	30,351	29,249
9	REMAINING REVENUE.....	25,143	40,040	37,547	54,856	55,231	56,723	62,371
Of which—								
10	Public Domain.....	5,469	4,300	2,494	4,649	5,350	5,226	3,901
11	Mining Tax Rebate estimate.....	2,100	2,800	3,700	6,200	7,700	7,300	8,400
12	Liquor Control.....	1,084	10,285	5,973	9,462	10,456	10,500	10,750
13	Gasoline Taxes.....	3,376	10,757	12,629	15,762	17,644	18,200	25,000
14	Automobile Licences.....	6,398	5,520	7,415	10,910	8,777	10,080	9,290
15	Other Revenues.....	6,716	6,378	5,336	7,873	5,304	5,417	5,030
16	EXPENDITURE, Current Account.....	38,975	56,315	65,113	73,147	83,752	87,689	92,869
LESS—								
17	Net Debt Service.....	7,282	9,659	18,081	19,397	18,539	18,762	20,232
18	Direct Relief—Employables.....	28	24	9,361	11,427	8,347	7,935	7,945
19	Cost of Tax Collections, estimate.....	378	462	459	948	1,099	1,041	1,041
19a	Subsidies to municipalities in lieu of income tax.....	—	—	—	—	2,921	3,000	4,450
20	Sub-Total.....	7,688	10,145	27,901	31,772	30,906	30,738	33,668
21	REMAINING EXPENDITURE.....	31,287	46,170	37,212	41,375	52,846	56,951	59,201
Of which—								
22	Old Age Pensions.....	—	2,122	1,551	1,935	3,164	3,420	3,493
23	Other Public Welfare (1).....	6,031	8,435	10,204	11,640	15,586	17,757	18,476
24	Education.....	9,873	12,895	11,281	10,564	11,833	13,051	13,483
25	Highways.....	4,110	6,514	3,669	5,224	7,841	8,164	9,234
26	Development (2).....	3,685	7,555	3,532	4,636	5,413	6,106	6,453
27	General Government.....	3,343	3,987	3,770	3,921	4,800	5,277	5,160
28	Of which cost of Tax Collections.....	378	462	459	948	1,099	1,041	1,041
29	All other Current Expenditures.....	4,623	5,124	3,664	4,403	5,308	4,217	3,943
30	DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....	692	1,031	13,020	10,045	3,352	615	1,249
31	DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant.....	6,144	6,130	335	13,481	2,385	228	3,170
32	National Adjustment Grant.....	—	—	—	—	—	—	—
33	BALANCE.....	•	•	•	13,481	2,385	228	3,170

(1) Includes relief for unemployables and agricultural relief administration.

(2) Includes Ontario rural power transmission lines bonus—1930, 1,689; 1933, 377; 1936, 1,000; 1937, 1,770; 1938, 1,963; 1939, 2,500.

• Not shown. — Nil.

ONTARIO
PLAN I

TABLE 25

(Concluded)

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Estimate)	1939 (Estimate)
MUNICIPALITIES								
A	Municipal revenues.....	111,754	133,366	136,164	128,920	128,557		
B	Income taxes or provincial subsidy in lieu of income taxes.....	3,121	3,715	3,098	2,277	2,921	3,000	4,450
C	Remaining municipal revenues.....	108,633	129,651	133,066	126,643	125,636		
D	Municipal expenditures.....	110,571	133,197	135,077	126,915	126,601		
E	Relief to employables.....	—	1,180	6,956	7,615	5,209		
G	Remaining municipal expenditures.....	110,571	132,017	128,121	119,300	121,392		
H	Surplus—before adjustments.....	1,183	169	1,087	2,005	1,956		
J	Deficit or Surplus—after adjustments....	1,938	2,366	4,945	7,343	4,244		
K	In addition, municipal share of municipal relief works was.....	—	—	109	7	100		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	3,436	967	387	4,419
II	National Adjustment Grant.....	*	*	*	—	—	—	—
III	Total (excluding Sinking Funds)	*	*	*	3,436	967	387	4,419
IV	Former provincial Sinking Funds.....	215	—	—	1,017	1,041	(*)1,000	(*)1,000
V	Total (including Sinking Funds)	*	*	*	4,453	74	1,387	5,419
VI	Relief works charged to Capital Account	—	—	2,164	2,457	5,252	*	*
VII	Net gain to provincial government.....	*	*	*	6,910	5,326	*	*
MUNICIPAL GOVERNMENTS—								
VIII	Current Account.....	3,121	2,535	3,858	5,338	2,288	*	*
IX	Municipal share of relief works.....	—	—	109	7	100	*	*
X	Net gain to municipal governments....	3,121	2,535	3,967	5,345	2,388	*	*
SUMMARY—								
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....	*	*	*	9,791	2,362	(*)3,596	(*)6,178
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....	*	*	*	12,255	7,714	(*)8,948	(*)11,530

(*) Commission estimate; not included in budget.

(**) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

* Not shown.

— Nil.

MANITOBA
PLAN I
Thousands of Dollars

TABLE 26

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimates)
PROVINCIAL GOVERNMENT								
1	REVENUE, Current Account	10,287	11,191	12,061	13,979	15,247	15,265	14,379
LESS—								
2	Personal Income Taxes	562	845	2,491	2,737	2,789	1,919	1,985
3	Corporation Taxes	1,103	1,164	1,602	1,827	1,854	2,119	2,130
4	Mining Tax Rebate estimate	31	55	90	226	316	344	370
5	Succession Duties	757	452	424	464	404	605	425
6	Sub-Total	2,391	2,406	4,427	4,802	4,731	4,299	4,170
7	Subsidies	1,492	1,586	1,705	1,703	2,453	2,458	2,458
8	Sub-Total	3,883	3,992	6,132	6,505	7,184	6,757	6,628
9	REMAINING REVENUE	6,404	7,199	5,929	7,474	8,063	8,508	7,751
Of which—								
10	Public Domain	144	319	578	878	603	820	603
11	Mining Tax Rebate estimate	31	55	90	226	316	344	370
12	Liquor Control	1,367	1,930	963	1,530	1,753	1,700	1,600
13	Gasoline Taxes	446	1,185	1,611	2,015	2,316	2,537	2,150
14	Automobile Licences	713	1,127	895	1,129	1,323	1,060	1,175
15	Other Revenues	3,703	2,583	1,792	1,696	1,752	2,047	1,853
16	EXPENDITURE, Current Account	8,984	12,424	14,527	15,506	15,056	15,136	16,320
LESS—								
17	Net Debt Service	1,829	1,782	4,438	3,896	3,701	3,633	3,698
18	Direct Relief—Employables	10	498	2,101	3,078	2,584	1,943	(*)2,640
19	Cost of Tax Collections, estimate	97	98	181	201	202	186	182
20	Sub-Total	1,936	2,378	6,720	7,175	6,487	5,762	6,520
21	REMAINING EXPENDITURE	7,048	10,046	7,807	8,331	8,569	9,374	9,800
Of which—								
22	Old Age Pensions	—	800	541	684	714	701	732
23	Other Public Welfare (*)	2,123	2,668	2,470	2,697	2,839	3,013	3,134
24	Education	1,891	2,199	1,696	1,552	1,671	1,841	1,947
25	Highways	429	1,416	683	704	892	1,120	1,170
26	Development	324	723	712	903	728	915	818
27	General Government	890	1,163	925	998	1,011	1,010	1,162
28	Of which cost of Tax Collections	97	98	181	201	202	186	182
29	All other Current Expenditures	1,488	1,175	961	994	916	960	1,019
30	DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers	1,303	1,233	2,466	1,527	191	129	1,941
31	DEFICIT after Transfers but before National Adjustment Grant	644	2,847	1,878	857	506	866	2,049
32	National Adjustment Grant	*	*	*	2,100	2,100	2,100	2,100
33	BALANCE	*	*	*	1,243	1,594	1,234	51

(*) Commission estimate; not included in budget.

(*) Includes relief for unemployables and agricultural relief administration.

* Not shown.

— Nil.

MANITOBA

TABLE 26

PLAN I

(Concluded)

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimated)
MUNICIPALITIES								
A	Municipal revenues.....	20,990	23,310	22,991	20,260	20,067		
D	Municipal expenditures.....	20,090	22,879	24,421	21,139	21,294		
E	Relief to employables.....	—	530	1,929	2,108	2,050		
G	Remaining municipal expenditures.....	20,090	22,349	22,492	19,031	19,244		
H	Deficit or Surplus—before adjustments...	900	431	1,430	879	1,227		
J	Deficit or Surplus—after adjustments....	900	961	499	1,229	823		
K	In addition, municipal share of municipal relief works was.....	—	208	—	494	407		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	670	697	995	108
II	National Adjustment Grant.....	*	*	*	2,100	2,100	2,100	2,100
III	Total (excluding Sinking Funds)	*	*	*	2,770	1,403	1,105	1,992
IV	Former provincial Sinking Funds.....	130	228	338	379	378	378	378
V	Total (including Sinking Funds)	*	*	*	3,149	1,781	1,483	2,370
VI	Relief works charged to Capital Account	—	117	13	874	320	*	*
VII	Net gain to provincial government.....	*	*	*	4,023	2,101	*	*
MUNICIPAL GOVERNMENTS—								
VIII	Current Account.....	—	530	1,929	2,108	2,050	*	*
LX	Municipal share of relief works.....	—	208	—	494	407	*	*
X	Net gain to municipal governments....	—	738	1,929	2,602	2,457	*	*
SUMMARY—								
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....	*	*	*	5,257	3,831	(*)3,533	(*)4,420
XII	AND INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....	*	*	*	6,825	4,558	(*)4,260	(*)5,147

(*) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

* Not shown.

— NE.

SASKATCHEWAN
PLAN I
Thousands of Dollars

TABLE 27

Item No.	1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimates)
PROVINCIAL GOVERNMENT							
1	12,577	13,025	11,547	13,864	16,902	18,589	17,898
LESS—							
2	—	—	251	299	353	305	(*)300
3	865	987	1,231	1,228	1,219	1,254	(*)1,329
4	12	24	25	140	260	156	178
5	290	318	149	311	241	394	300
6	1,143	1,281	1,606	1,698	1,553	1,797	1,751
7	2,032	1,938	2,129	2,120	5,620	5,626	(*)3,620
8	3,175	3,219	3,735	3,818	7,173	7,423	5,371
9	9,402	9,806	7,812	10,046	9,729	11,166	12,527
Of which—							
10	246	425	510	715	800	673	833
11	12	24	25	140	260	156	178
12	2,148	1,553	937	1,470	1,266	1,310	1,420
13	—	1,919	1,421	2,098	1,995	1,969	2,500
14	1,510	1,887	1,571	1,895	1,581	1,706	1,850
15	5,486	3,998	3,348	3,728	3,827	5,352	5,746
16	10,893	18,777	19,842	23,836	28,717	30,711	25,189
LESS—							
17	1,789	2,842	4,957	5,758	6,083	6,021	(*)6,200
18	31	1,633	5,617	(*)6,973	9,776	10,302	(*)5,573
19	46	52	65	73	72	78	77
20	1,866	4,527	10,639	12,804	15,931	16,401	11,850
21	9,027	14,250	9,203	11,032	12,786	14,310	13,339
Of which—							
22	—	896	531	683	739	770	823
23	1,737	2,494	2,609	3,112	3,344	3,440	3,311
24	3,289	4,252	2,359	2,830	3,159	3,855	3,867
25	1,151	2,076	755	920	1,303	1,475	1,190
26	402	856	642	737	1,267	1,434	1,062
27	1,335	1,632	1,426	1,526	1,536	1,796	1,846
28	46	52	65	73	72	78	77
29	1,159	2,096	946	1,297	1,510	1,618	1,317
30	1,684	5,752	8,296	9,972	11,815	12,122	7,291
31	375	4,444	1,391	986	3,057	3,144	812
32	*	*	*	1,750	1,750	1,750	1,750
32a	*	*	*	1,500	4,000	4,000	2,000
33	*	*	*	2,264	2,633	2,606	2,938

(*) Estimated by Commission.

(*) Includes 1,500 special subsidy, per provincial estimates; in 1937 and 1938 this subsidy amounted to 3,500.

(*) Includes certain expenditures subsequently assumed by the Dominion.

(*) Not included in budget; estimated.

(*) Including relief for unemployed.

* Not shown.

— Nil.

SASKATCHEWAN
PLAN I
Thousands of Dollars

TABLE 27
(Concluded)

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
MUNICIPALITIES								
A	Municipal revenues.....	24,652	28,185	26,993	21,400	21,234		
D	Municipal expenditures.....	23,294	25,875	25,158	19,600	18,519		
E	Relief to employables.....	—	300	600	500	500		
G	Remaining municipal expenditures.....	23,294	25,575	24,558	19,100	18,019		
H	Surplus—before adjustments.....	1,358	2,310	1,835	1,800	2,715		
J	Surplus—after adjustments.....	1,358	2,610	2,435	2,300	3,215		
K	In addition, municipal share of municipal relief works was.....	—	98	1	2	—		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	8,986	8,758	8,978	6,479
II	National Adjustment Grant and Emergency Grant.....	*	*	*	3,250	5,750	5,750	3,750
III	Total (excluding Sinking Funds)	*	*	*	12,236	14,508	14,728	10,229
IV	Former provincial Sinking Funds.....	31	180	153	358	28	57	427
V	Total (including Sinking Funds)	*	*	*	12,594	14,536	14,785	10,656
VI	Relief works charged to Capital Account	—	550	—	—	—	*	*
VII	Net gain to provincial government.....	*	*	*	12,594	14,536	*	*
MUNICIPAL GOVERNMENTS—								
VIII	Current Account.....	—	300	600	500	500	*	*
IX	Municipal share of relief works.....	—	98	1	2	—	*	*
X	Net gain to municipal governments....	—	398	601	502	500	*	*
XI	SUMMARY— COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....	*	*	*	13,094	15,036 ⁽¹⁾	15,285 ⁽¹⁾	11,156

(1) Assuming 1937 municipal relief expenditures, and no provincial or municipal relief works expenditures.

* Not shown.

— Nil.

ALBERTA
PLAN I
Thousands of Dollars

TABLE 28

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimates)
PROVINCIAL GOVERNMENT								
1	REVENUE, Current Account.....	10,770	13,385	12,191	16,465	18,199	18,633	17,720
LESS—								
2	Personal Income Taxes.....	—	—	432	538	665	650	600
3	Corporation Taxes.....	857	994	1,271	1,554	2,132	2,474	2,396
4	Mining Tax Rebate estimate.....	324	365	157	280	384	600	620
5	Succession Duties.....	254	553	257	343	1,326	372	300
6	Sub-Total.....	787	1,182	1,803	2,155	3,739	2,896	2,676
7	Subsidies.....	1,645	1,671	1,758	1,776	1,776	1,782	1,787
8	Sub-Total.....	2,432	2,853	3,561	3,931	5,515	4,678	4,463
9	REMAINING REVENUE.....	8,338	10,532	8,630	12,534	12,684	13,955	13,257
Of which—								
10	Public Domain.....	518	795	972	1,541	1,686	1,666	1,829
11	Mining Tax Rebate estimate.....	324	365	157	280	384	600	620
12	Liquor Control.....	1,941	1,888	1,251	2,400	2,590	2,755	2,600
13	Gasoline Taxes.....	424	1,932	1,783	2,553	2,610	2,953	2,750
14	Automobile Licences.....	1,162	1,711	1,686	1,542	1,772	2,232	2,101
15	Other Revenues.....	3,969	3,841	2,781	4,218	3,642	3,749	3,357
16	EXPENDITURE, Current Account.....	11,549	15,931	16,011	(1)18,739	(1)19,064	(1)18,859	(1)19,503
LESS—								
17	Net Debt Service.....	4,603	4,332	6,027	(1)6,491	(1)6,959	(1)6,582	(1)6,250
18	Direct Relief—Employables.....	21	637	1,235	2,229	1,540	932	1,064
19	Cost of Tax Collections, estimate.....	44	62	78	97	165	140	131
20	Sub-Total.....	4,668	5,031	7,340	8,817	8,664	7,654	7,445
21	REMAINING EXPENDITURE.....	6,881	10,900	8,671	9,922	10,400	11,205	12,058
Of which—								
22	Old Age Pensions.....	—	322	280	432	445	478	528
23	Other Public Welfare (1).....	1,426	2,154	2,368	2,810	3,064	2,976	3,490
24	Education.....	2,118	3,170	2,438	2,569	2,637	2,803	2,901
25	Highways.....	545	1,557	781	1,024	1,337	1,289	1,420
26	Development.....	492	829	654	782	745	1,044	781
27	General Government.....	1,017	1,305	1,328	1,548	1,632	1,695	2,145
28	Of which cost of Tax Collections.....	44	62	78	97	165	140	131
29	All other Current Expenditures.....	1,327	1,625	900	854	705	1,060	924
30	DEFICIT (excluding Sinking Funds) before Transfers.....	779	2,546	3,820	(1)2,274	(1)865	(1)(1)226	(1)(1)1,783
31	DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant.....	1,457	368	41	2,612	2,284	2,750	1,199
32	National Adjustment Grant.....	*	*	*	—	—	—	—
33	BALANCE.....	*	*	*	2,612	2,284	2,750	1,199

(1) Includes 2,695 unpaid interest.

(2) Includes provision for unpaid interest (estimated)—1937, 3,400; 1938, 3,300; 1939, 3,200.

(3) Includes adjustment, 272, in respect of Alberta Government Telephones for surplus earnings to repay advances.

(4) Including relief for unemployables and agricultural relief administration.

* Not shown.

— NIL

ALBERTA
PLAN I
Thousands of Dollars

TABLE 28
(Concluded)

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)
MUNICIPALITIES								
A	Municipal revenues.....	23,689	23,093	22,806	21,973	20,589		
D	Municipal expenditures.....	19,156	22,889	22,177	20,918	20,162		
E	Relief to employables.....	—	300	1,102	1,358	995		
G	Remaining municipal expenditures.....	19,156	22,589	21,075	19,560	19,167		
H	Surplus—before adjustments.....	4,533	204	629	1,055	427		
J	Surplus—after adjustments.....	4,533	504	1,731	2,413	1,422		
K	In addition, municipal share of municipal relief works was.....	—	500	10	—	97		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	(¹)4,886	(¹)3,149	(¹)2,976	(¹)2,982
II	National Adjustment Grant.....	*	*	*	—	—	—	—
III	Total (excluding Sinking Funds)	*	*	*	4,886	3,149	2,976	2,982
IV	Former provincial Sinking Funds.....	388	696	744	3	—	—	—
V	Total (including Sinking Funds)	*	*	*	4,889	3,149	2,976	2,982
VI	Relief works charged to Capital Account	—	660	31	684	460	*	*
VII	Net gain to provincial government.....	*	*	*	5,573	3,609	*	*
VIII	But interest now unpaid is.....	—	—	—	2,695	3,400	3,300	3,200
IX	Allowing for this net gain would be (excluding relief works)	*	*	*	2,194	251	*	*
X	Allowing for this net gain would be (including relief works)	*	*	*	2,878	209	*	*
MUNICIPAL GOVERNMENTS—								
XI	Current Account.....	—	300	1,102	1,358	995	*	*
XII	Municipal share of relief works.....	—	500	10	—	97	*	*
XIII	Net gain to municipal governments.....	—	800	1,112	1,358	1,092	*	*
SUMMARY—								
COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS—								
XIV	Assuming full interest were paid... On basis of current interest payments.....	*	*	*	6,247	4,144	(¹)3,971	(¹)3,977
XV	Assuming full interest were paid... On basis of current interest payments.....	*	*	*	3,552	744	(¹)671	(¹)777
AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS—								
XVI	Assuming full interest were paid... On basis of current interest payments.....	*	*	*	6,931	4,781	(¹)4,528	(¹)4,534
XVII	Assuming full interest were paid... On basis of current interest payments.....	*	*	*	4,236	1,301	(¹)1,228	(¹)1,334

(¹) Includes 2,695 unpaid interest. (²) Includes provision for unpaid interest (estimated)—1937, 3,400; 1938, 3,300; 1939, 3,200.

(³) Includes adjustment, 272, in respect of Alberta Government Telephones for surplus earnings to repay advances.

(⁴) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

* Not shown.

— Nil.

BRITISH COLUMBIA

TABLE 29

PLAN I

Thousands of Dollars

Item No.	1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimate)	
PROVINCIAL GOVERNMENT								
1	REVENUE, Current Account.....	21,861	23,999	19,589	27,811	30,893	32,437	28,816
LESS—								
2	Personal Income Taxes.....	889	1,216	2,046	1,959	2,002	2,500	(1)2,000
3	Corporation Taxes.....	4,103	5,247	3,582	6,145	6,948	8,907	(1)6,266
4	Mining Tax Rebate estimate.....	1,830	600	300	1,750	2,100	1,600	1,800
5	Succession Duties.....	767	699	477	972	1,428	804	890
6	Sub-Total.....	3,929	6,562	5,805	7,326	8,278	10,611	7,356
7	Subsidies.....	739	739	875	1,625	1,625	1,625	1,625
8	Sub-Total.....	4,668	7,301	6,680	8,951	9,903	12,236	8,981
9	REMAINING REVENUE.....	17,193	16,698	12,909	18,860	20,990	20,201	19,835
Of which—								
10	Public Domain.....	4,658	4,086	2,794	4,134	4,415	3,946	4,086
11	Mining Tax Rebate estimate.....	1,830	600	300	1,750	2,100	1,600	1,800
12	Liquor Control.....	3,637	4,191	2,314	3,607	4,095	3,892	3,850
13	Gasoline Taxes.....	680	1,753	2,055	2,720	3,163	3,284	3,150
14	Automobile Licences.....	1,614	2,189	1,943	2,627	2,871	2,906	3,000
15	Other Revenues.....	4,774	3,879	3,503	4,022	4,346	4,573	3,949
16	EXPENDITURE, Current Account.....	20,035	26,174	22,656	27,915	29,396	30,356	30,618
LESS—								
17	Net Debt Service.....	3,789	5,051	6,580	6,665	6,540	6,363	6,662
18	Direct Relief—Employables.....	—	992	3,234	3,983	3,408	3,270	(2)3,376
19	Cost of Tax Collections, estimate.....	230	286	244	363	415	488	366
20	Sub-Total.....	4,019	6,329	10,058	11,011	10,363	10,121	10,404
21	REMAINING EXPENDITURE.....	16,016	19,845	12,598	16,904	19,033	20,235	20,214
Of which—								
22	Old Age Pensions.....	—	562	409	555	588	633	808
23	Other Public Welfare (3).....	3,048	3,909	2,891	4,104	4,516	5,412	5,253
24	Education.....	3,819	4,379	3,236	3,977	4,273	4,403	4,355
25	Highways.....	2,422	2,889	1,515	2,427	2,876	2,744	2,709
26	Development.....	2,327	3,085	1,201	1,782	1,898	2,044	2,200
27	General Government.....	1,702	2,298	1,785	2,292	2,782	3,040	3,018
28	Of which cost of Tax Collections.....	230	286	244	363	415	488	366
29	All other Current Expenditures.....	2,928	3,009	1,805	2,130	2,515	2,447	2,237
30	DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....	1,826	2,175	3,067	104	1,497	2,081	1,802
31	DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant.....	1,177	3,147	311	1,956	1,957	34	379
32	National Adjustment Grant.....	—	—	—	—	—	—	—
33	BALANCE.....	*	*	*	1,956	1,957	34	379

(1) Division estimated.

(2) Not included in budget; estimated.

(3) Includes relief for unemployed and agricultural relief administration.

* Not shown.

— NIL.

BRITISH COLUMBIA

TABLE 29

PLAN I

(Concluded)

Thousands of Dollars

Item No.		1926 (Actual)	1930 (Actual)	1933 (Actual)	1936 (Actual)	1937 (Actual)	1938 (Actual)	1939 (Estimated)
MUNICIPALITIES								
A	Municipal revenues.....	17,839	22,775	24,320	20,550	21,039		
D	Municipal expenditures.....	17,139	22,497	25,225	21,372	22,603		
E	Relief to employables.....	—	260	1,072	751	749		
G	Remaining municipal expenditures.....	17,139	22,237	24,153	20,621	21,854		
H	Deficit or Surplus—before adjustments...	700	278	905	822	1,564		
J	Deficit or Surplus—after adjustments....	700	538	167	71	815		
K	In addition, municipal share of municipal relief works was.....	—	733	2	98	11		
NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS								
PROVINCIAL GOVERNMENT—								
I	Gain or loss on Transfers before National Adjustment Grant.....	*	*	*	2,060	460	2,115	1,423
II	National Adjustment Grant.....	*	*	*	—	—	—	—
III	Total (excluding Sinking Funds)	*	*	*	2,060	460	2,115	1,423
IV	Former provincial Sinking Funds.....	1,630	2,159	586	658	853	3,727	752
V	Total (including Sinking Funds)	*	*	*	2,718	1,313	1,612	2,175
VI	Relief works charged to Capital Account	—	—	—	1,250	1,335	825	*
VII	Net gain to provincial government.....	*	*	*	3,968	2,648	2,437	*
MUNICIPAL GOVERNMENTS—								
VIII	Current Account.....	—	260	1,072	751	749	*	*
IX	Municipal share of relief works.....	—	733	2	98	11	*	*
X	Net gain to municipal governments....	—	993	1,074	849	760	*	*
SUMMARY—								
XI	COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....	*	*	*	3,469	2,862	(*)2,361	(*)2,924
XII	AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....	*	*	*	4,817	3,408	(*)3,197	(*)3,760
(*) Assuming 1937 municipal relief and provincial-municipal relief works expenditures. * Not shown. (†) Assuming 1937 municipal relief and relief works, and 1938 provincial relief works. — Nil.								

PLAN I
COST TO THE DOMINION GOVERNMENT

TABLE 30

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31						
		1926	1930	1933	1936	1937	1938	1939
1	Provincial net debt service.....	24,948	29,476	50,183	(¹)53,084	(¹)54,311	(¹)56,007	(¹)58,828
2	Municipal net debt service (²).....	3,981	5,882	5,174	5,810	4,975	(²)4,975	(²)4,975
3	Relief to employables— Provincial governments.....	90	4,096	28,015	36,758	37,394	29,216	25,375
4	Excess cost relief works included in Item (3).....	—	934	185	1,141	6,566	(³)500	(³)
5	Municipalities.....	—	3,225	20,410	22,478	17,608	(³)17,608	(³)17,608
6	Direct relief equivalent of provincial and municipal relief works.....	—	1,442	2,416	4,905	4,624	(³)12,851	(³)12,851
7	Savings in Dominion share if direct relief substituted for works.....	—	1,652	1,069	6,905	4,537	1,900	(³)5,000
8	Sub-Total—Relief to employables..	90	6,177	49,587	56,095	48,523	57,275	50,834
9	National Adjustment Grants.....	*	*	*	14,900	14,900	14,900	14,900
10	Emergency Grants.....	*	*	*	1,500	4,000	4,000	2,000
11	GRAND TOTAL.....	*	*	*	131,389	126,709	137,157	131,537
12	Present subsidies.....	12,517	14,276	15,332	16,934	21,184	21,201	19,200
13	GROSS COST of Plan I to Dominion.....	*	*	*	114,455	105,525	115,956	112,337
14	Provincial income, corporation and inheri- tance taxes less mining tax apportionment	27,145	36,966	34,141	52,462	68,469	73,742	63,903
15	Quebec, New Brunswick and Nova Scotia municipal income taxes.....	59	78	45	1,644	1,870	(³)2,225	(³)2,225

(¹) Includes provision for unpaid interest in Alberta: 1936, 2,695; 1937, 3,400; 1938, 3,300; 1939, 3,200.(²) Quebec—interest only.(³) Estimated.

* Not shown.

— NIL.

TABLE 31

ALL GOVERNMENTS
RELIEF EXPENDITURES⁽¹⁾

SUMMARY BY PURPOSES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1930	1933	1936	1937	1938	1939
	RELIEF EXPENDITURES THROUGH PROVINCIAL-MUNICIPAL AGENCIES—						
1	Employables.....	10,461	76,445	110,777	109,550	78,815	78,448
2	Unemployables ⁽²⁾	*	5,256	5,428	5,471	5,518	5,561
3	Relief Works.....	3,605	6,042	12,252	11,541	⁽³⁾ *	*
4	Agricultural and Miscellaneous.....	3,037	2,322	5,372	25,792	*	*
5	Sub-Total.....	17,103	90,065	133,829	152,354		
6	RELIEF EXPENDITURES THROUGH DOMINION'S OWN AGENCIES.....						
		1,292	7,879	26,463	12,802	16,492	35,465
7	TOTAL RELIEF EXPENDITURES.....	18,395	97,944	160,292	165,156		

* Not shown.

⁽¹⁾ For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.

⁽²⁾ Provincial share only. Municipal share of expenditures for unemployables is included in Public Welfare expenditures, Table 43.

⁽³⁾ Information not available for all provinces; in Quebec provincial relief works expenditures amounted to 23,426.

ALL GOVERNMENTS
RELIEF EXPENDITURES (*)
(Through Provincial-Municipal Agencies)
Thousands of Dollars

TABLE 32

Item No.		For the fiscal years ended nearest to December 31					
		1930	1933	1936	1937	1938	1939
1	RELIEF TO EMPLOYABLES—						
	DOMINION.....	3,140	28,020	51,541	54,547	32,091	35,465
2	PRINCE EDWARD ISLAND—Provincial.....	—	—	14	21	50	50
3	Municipal.....	5	14	20	30	30	30
4	Sub-Total.....	5	14	34	51	80	80
5	NOVA SCOTIA—Provincial.....	—	472	—	236	302	191
6	Municipal.....	70	652	178	172	172	172
7	Sub-Total.....	70	1,124	178	408	474	363
8	NEW BRUNSWICK—Provincial.....	—	252	324	28	149	70
9	Municipal.....	55	389	119	74	74	74
10	Sub-Total.....	55	641	443	102	223	144
11	QUEBEC—Provincial.....	312	5,743	8,730	11,454	4,333	4,466
12	Municipal.....	525	7,696	9,829	7,829	7,829	7,829
13	Sub-Total.....	837	13,439	18,559	19,283	12,162	12,295
14	ONTARIO—Provincial.....	24	9,361	11,427	8,347	7,935	7,945
15	Municipal.....	1,180	6,956	7,615	5,209	5,209	5,209
16	Sub-Total.....	1,204	16,317	19,042	13,556	13,144	13,154
17	MANITOBA—Provincial.....	498	2,101	3,078	2,584	1,943	2,640
18	Municipal.....	530	1,929	2,108	2,050	2,050	2,050
19	Sub-Total.....	1,028	4,030	5,186	4,634	3,993	4,690
20	SASKATCHEWAN—Provincial.....	1,633	5,617	6,973	9,777	10,302	5,573
21	Municipal.....	300	600	500	500	500	500
22	Sub-Total.....	1,933	6,217	7,473	10,277	10,802	6,073
23	ALBERTA—Provincial.....	637	1,235	2,229	1,540	832	1,064
24	Municipal.....	300	1,102	1,358	995	995	995
25	Sub-Total.....	937	2,337	3,587	2,535	1,827	2,059
26	BRITISH COLUMBIA—Provincial.....	992	3,234	3,983	3,408	3,270	3,376
27	Municipal.....	260	1,072	751	749	749	749
28	Sub-Total.....	1,252	4,306	4,734	4,157	4,019	4,125
29	ALL GOVERNMENTS—Dominion.....	3,140	28,020	51,541	54,547	32,091	35,465
30	Provincial.....	4,096	28,015	36,758	37,395	29,116	25,375
31	Municipal.....	3,225	20,410	22,478	17,608	17,608	17,608
32	TOTAL.....	10,461	76,445	110,777	109,550	78,815	78,448

(*) For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.

ALL GOVERNMENTS
RELIEF EXPENDITURES⁽¹⁾

TABLE 32
(Continued)

(Through Provincial-Municipal Agencies)

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1930	1933	1936	1937	1938	1939
	RELIEF TO UNEMPLOYABLES, PROVINCIAL SHARE⁽²⁾						
1	PRINCE EDWARD ISLAND	—	25	27	27	28	28
2	NOVA SCOTIA.....	—	209	215	217	219	221
3	NEW BRUNSWICK.....	—	168	174	176	178	180
4	QUEBEC.....	—	1,485	1,548	1,567	1,587	1,607
5	ONTARIO.....	—	1,782	1,845	1,855	1,865	1,875
6	MANITOBA.....	—	355	355	358	360	360
7	SASKATCHEWAN.....	—	466	465	469	470	470
8	ALBERTA.....	—	374	386	389	392	396
9	BRITISH COLUMBIA.....	—	392	413	413	419	424
10	TOTAL, PROVINCIAL SHARE⁽²⁾.....	—	5,256	5,428	5,471	5,518	5,561

(1) For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In those years the municipal figures are assumed to be the same as for the year 1937.

(2) Municipal share included in Public Welfare expenditures, Table 43.

ALL GOVERNMENTS
RELIEF EXPENDITURES
 (Through Provincial-Municipal Agencies)
Thousands of Dollars

TABLE 32
 (Continued)

Item No.		For the fiscal years ended nearest to December 31					
		1930	1933	1936	1937	1938	1939
	RELIEF WORKS—						
1	DOMINION (included in relief to employables).....	—	—	—	—		
2	PRINCE EDWARD ISLAND—Provincial.....	—	—	218	288		
3	Municipal.....	—	—	25	34		
4	Sub-Total.....	—	—	243	322		
5	NOVA SCOTIA—Provincial.....	—	791	1,057	1,173		
6	Municipal.....	—	18	3	69		
7	Sub-Total.....	—	809	1,060	1,242		
8	NEW BRUNSWICK—Provincial.....	—	365	905	614		
9	Municipal.....	—	115	—	15		
10	Sub-Total.....	—	480	905	629		
11	QUEBEC—Provincial.....	739	1,255	4,188	1,386	23,426	
12	Municipal.....	—	1,167	—	—	—	
13	Sub-Total.....	739	2,422	4,188	1,386	23,426	
14	ONTARIO—Provincial.....	—	2,164	2,457	5,252	*	
15	Municipal.....	—	109	7	100		
16	Sub-Total.....	—	2,273	2,464	5,352		
17	MANITOBA—Provincial.....	117	13	874	731		
18	Municipal.....	208	—	494	407		
19	Sub-Total.....	325	13	1,368	1,138		
20	SASKATCHEWAN—Provincial.....	550	—	10	—		
21	Municipal.....	98	1	2	—		
22	Sub-Total.....	648	1	8	—		
23	ALBERTA—Provincial.....	660	32	684	460		
24	Municipal.....	500	10	—	97		
25	Sub-Total.....	1,160	42	684	557		
26	BRITISH COLUMBIA—Provincial.....	—	—	1,250	904		
27	Municipal.....	733	2	98	11		
28	Sub-Total.....	733	2	1,348	915		
	ALL GOVERNMENTS—						
29	Dominion (included in relief to employables).....	—	—	—	—		
30	Provincial.....	2,066	4,620	11,623	10,808		
31	Municipal.....	1,539	1,422	629	733		
32	TOTAL.....	3,605	6,042	12,252	11,541		

* Not shown. — Nil.

ALL GOVERNMENTS
RELIEF EXPENDITURES

TABLE 32
(Concluded)

(Through Provincial-Municipal Agencies)

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1930	1933	1936	1937	1938	1939
	AGRICULTURAL AND MISCELLANEOUS RELIEF—						
	PROVINCES—						
1	Prince Edward Island.....	—	—	—	—	—	—
2	Nova Scotia.....	—	—	—	—	—	—
3	New Brunswick.....	—	—	—	—	—	—
4	Quebec.....	135	223	755	618	•	•
5	Ontario.....	—	63	65	3	•	•
6	Manitoba.....	7	196	219	180	•	•
	Saskatchewan—						
7	Provincial.....	2,754	52	3,445	24,056	•	•
8	Municipal.....	—	1,097	6	—	•	•
9	Sub-Total—Saskatchewan.....	2,754	1,149	3,451	24,056	•	•
	Alberta—						
10	Provincial.....	141	646	872	504	•	•
11	Municipal.....	—	45	10	—	•	•
12	Sub-Total—Alberta.....	141	691	882	504	•	•
13	British Columbia.....	—	—	—	431	•	•
14	TOTAL.....	3,037	2,322	5,372	25,792	•	•

* Not shown.

— Nil.

ALL GOVERNMENTS
RELIEF EXPENDITURES
SUMMARY BY GOVERNMENTS
Thousands of Dollars

Item
No.

THROUGH PROVINCIAL-MUNICIPAL AGENCIES

DOMINION SHARE—(*)

1	Prince Edward Island.....	
2	Nova Scotia.....	
3	New Brunswick.....	
4	Quebec.....	
5	Ontario.....	
6	Manitoba.....	
7	Saskatchewan.....	
8	Alberta.....	
9	British Columbia.....	
10	TOTAL—DOMINION SHARE.....	

PROVINCIAL SHARE—(*)

11	Prince Edward Island.....	
12	Nova Scotia.....	
13	New Brunswick (*).....	
14	Quebec.....	
15	Ontario.....	
16	Manitoba.....	
17	Saskatchewan.....	
18	Alberta.....	
19	British Columbia.....	
20	TOTAL—PROVINCIAL SHARE.....	

MUNICIPAL SHARE—(*)

21	Prince Edward Island.....	
22	Nova Scotia.....	
23	New Brunswick.....	
24	Quebec.....	
25	Ontario.....	
26	Manitoba.....	
27	Saskatchewan.....	
28	Alberta.....	
29	British Columbia.....	
30	TOTAL—MUNICIPAL SHARE.....	

(*) Dominion share on basis of Dominion fiscal years.

(*) Gross; refunds unallocated amount as follows: Quebec, 28; Ontario, 4; Manitoba, 54; Saskatchewan, 915; Alberta, 178; British Columbia, 4; total, 1,183.

(*) Provincial share on basis of provincial fiscal years; includes expenditures charged to current and capital account.

(*) Provincial share for New Brunswick estimated from Relief Questionnaire.

ALL GOVERNMENTS
RELIEF EXPENDITURES
SUMMARY BY GOVERNMENTS
Thousands of Dollars

TABLE 33

For the fiscal years ended nearest to December 31								Total	Item No.
1930	1931	1932	1933	1934	1935	1936	1937		
THROUGH PROVINCIAL-MUNICIPAL AGENCIES									
21	183	50	22	221	286	315	177	1,275	1
62	904	1,376	1,072	797	1,336	1,258	693	7,498	2
250	745	404	606	439	1,121	947	563	5,075	3
320	5,110	5,846	4,669	11,308	7,890	10,361	(*)7,969	53,473	4
1,220	9,351	9,515	11,935	15,538	15,482	15,120	(*)7,395	85,556	5
285	3,329	2,828	2,470	2,159	3,319	5,059	(*)3,479	22,928	6
536	7,915	7,104	2,427	8,026	7,181	11,297	(*)27,510	71,996	7
187	2,566	2,605	1,452	1,645	1,805	3,639	(*)3,664	17,563	8
259	3,428	4,078	3,367	3,174	2,274	3,545	(*)3,097	23,222	9
3,140	33,531	33,806	28,020	43,307	40,694	51,541	(*)54,547	288,586	10
—	125	149	25	130	602	259	336	1,626	11
—	1,184	1,764	1,472	910	1,234	1,272	1,626	9,462	12
—	1,421	49	785	611	1,127	1,403	818	6,214	13
1,186	9,064	7,543	8,706	11,496	10,755	15,221	15,025	78,996	14
24	5,060	13,925	13,370	36,479	30,669	15,794	15,457	130,778	15
622	2,952	2,613	2,665	3,177	3,578	4,526	(*)3,853	23,986	16
4,937	15,833	5,567	6,135	12,866	10,137	10,874	34,302	100,651	17
1,438	2,806	2,237	2,287	3,203	3,841	4,170	2,893	22,875	18
992	3,527	3,614	3,626	5,469	7,575	5,646	5,156	35,605	19
9,199	41,972	37,461	39,071	74,341	69,518	59,165	79,466	410,193	20
5	12	42	14	62	51	45	64	295	21
70	472	685	670	683	475	181	241	3,477	22
55	400	47	504	295	159	119	89	1,668	23
525	3,078	5,449	8,863	9,041	7,900	9,829	7,829	52,514	24
1,180	6,921	9,921	7,065	8,635	8,328	7,622	5,309	54,981	25
738	2,301	1,939	1,929	2,151	2,924	2,602	2,457	17,041	26
398	265	532	1,698	187	1,295	508	500	5,383	27
800	1,315	1,026	1,157	1,149	1,393	1,368	1,092	9,300	28
993	1,452	1,196	1,074	1,268	1,475	849	760	9,067	29
4,764	16,216	20,837	22,974	23,471	24,000	23,123	18,341	153,726	30

(*) Does not include municipal bank loans guaranteed, amount of these being uncertain.

(*) Municipal share in Prince Edward Island, Nova Scotia, New Brunswick, Saskatchewan, Alberta and British Columbia on basis of provincial fiscal years; in Ontario, direct relief is on the calendar year basis and relief works on the provincial fiscal year basis; in Manitoba, on basis of fiscal year ending March 31; in Quebec, amounts shown are estimated on the basis of figures for the city of Montreal, whose fiscal year ends April 30.

ALL GOVERNMENTS
RELIEF EXPENDITURES

SUMMARY BY GOVERNMENTS

Thousands of Dollars

Item No.	
	TOTAL RELIEF EXPENDITURES (Dominion, Provincial and Municipal Shares combined)—
1	Prince Edward Island.....
2	Nova Scotia.....
3	New Brunswick (*).....
4	Quebec.....
5	Ontario.....
6	Manitoba.....
7	Saskatchewan.....
8	Alberta.....
9	British Columbia.....
10	TOTAL—COMBINED EXPENDITURE.....
	RECAPITULATION
	EXPENDITURE THROUGH PROVINCIAL-MUNICIPAL AGENCIES—
11	TOTAL—DOMINION SHARE.....
12	TOTAL—PROVINCIAL SHARE.....
13	TOTAL—MUNICIPAL SHARE.....
14	TOTAL—EXPENDITURE, through Provincial-Municipal Agencies.....
15	ADD—DOMINION EXPENDITURE, through own agencies.....
16	TOTAL—COMBINED EXPENDITURE.....

(*) Provincial share for New Brunswick estimated from Relief Questionnaire.

(†) Does not include 18,487 written off relief advances to provinces.

ALL GOVERNMENTS
RELIEF EXPENDITURES
SUMMARY BY GOVERNMENTS

TABLE 33
(Concluded)

Thousands of Dollars

For the fiscal years ended nearest to December 31									Item No.
1930	1931	1932	1933	1934	1935	1936	1937	Total	
26	320	241	61	413	939	619	577	3,196	1
132	2,560	3,825	3,214	2,390	3,045	2,711	2,560	20,437	2
305	2,566	500	1,895	1,345	2,407	2,469	1,470	12,957	3
2,031	17,252	18,838	22,238	31,845	26,545	35,411	30,823	184,983	4
2,424	21,332	33,361	32,370	60,652	54,479	38,536	28,161	271,315	5
1,645	8,582	7,380	7,064	7,487	9,821	12,187	9,789	63,955	6
5,871	24,013	13,203	10,260	21,079	18,613	22,679	62,312	178,030	7
2,425	6,687	5,868	4,896	5,997	7,039	9,177	7,649	49,738	8
2,244	8,407	8,888	8,067	9,911	11,324	10,040	9,013	67,894	9
17,103	91,719	92,104	90,065	141,119	134,212	133,829	152,354	852,505	10
3,140	33,531	33,806	28,020	43,307	40,694	51,541	54,547	288,586	11
9,199	41,972	37,461	39,071	74,341	69,518	59,165	79,466	410,193	12
4,764	16,216	20,837	22,974	23,471	24,000	23,123	18,341	153,726	13
17,103	91,719	92,104	90,065	141,119	134,212	133,829	152,354	852,505	14
1,292	4,765	2,915	7,879	17,353	38,722	(*)26,463	12,802	112,191	15
18,395	96,484	95,019	97,944	158,472	172,934	160,292	165,156	964,696	16

PRINCE EDWARD ISLAND
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (*)				
		1930	1931	1932	1933	
	DIRECT AND MISCELLANEOUS RELIEF—					
1	Dominion Share.....	—	1	7	18	22
2	Provincial Share.....	—	—	7	12	25
3	Municipal Share.....	—	5	—	1	14
4	Sub-Total.....	—	6	14	31	61
	RELIEF WORKS—					
5	Dominion Share of Provincial Works.....	—	20	161	25	—
6	Dominion Share of Municipal Works.....	—	—	15	7	—
7	Provincial Share of Provincial Works.....	—	—	113	114	—
8	Provincial Share of Municipal Works.....	—	—	5	23	—
9	Municipal Share of Municipal Works.....	—	—	12	41	—
10	Sub-Total.....	—	20	306	210	—
11	TOTAL.....	—	26	320	241	61
	SUMMARY					
12	Dominion Share, as reported by the Dominion.....	—	21	183	50	22
13	Provincial Share—Current Account.....	—	—	12	35	25
14	Provincial Share—Capital Account.....	—	—	113	114	—
15	Municipal Share.....	—	5	12	42	14
16	TOTAL, as above.....	—	26	320	241	61

(*) Dominion share, on the basis of Dominion fiscal years ended March 31st. Provincial and Municipal shares, on the basis of fiscal years ended December 31st.

PRINCE EDWARD ISLAND
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

TABLE 34

For the fiscal years ended nearest to December 31 (')				Source	Item No.
1934	1935	1936	1937		
36	25	59	88	Appendix B, p. 18.....	1
24	32	22	18	Appendix B, p. 11.....	2
21	15	20	30	Provincial Government.....	3
81	72	101	136		4
185	256	245	77	Appendix B, p. 18.....	5
—	5	11	12	Appendix B, p. 18.....	6
98	563	218	288	Appendix B, p. 8.....	7
8	7	19	30	Appendix B, p. 11.....	8
41	36	25	34	Provincial Government.....	9
332	867	518	441		10
413	939	619	577		11
221	286	315	177	Appendix B, p. 18.....	12
32	39	41	48	Appendix B, p. 11.....	13
98	563	218	288	Appendix B, p. 8.....	14
62	51	45	64	Provincial Government.....	15
413	939	619	577		16

NOVA SCOTIA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (*)			
		1930	1931	1932	1933
	DIRECT AND MISCELLANEOUS RELIEF—				
1	Dominion Share.....	8	178	416	638
2	Provincial Share.....	—	112	216	674
3	Municipal Share.....	70	32	291	652
4	Sub-Total.....	78	322	923	1,964
	RELIEF WORKS—				
5	Dominion Share of Provincial Works.....	—	447	874	433
6	Dominion Share of Municipal Works.....	54	279	86	1
7	Provincial Share of Provincial Works.....	—	928	1,376	791
8	Provincial Share of Municipal Works.....	—	144	172	7
9	Municipal Share of Municipal Works.....	—	440	394	18
10	Sub-Total.....	54	2,238	2,902	1,250
11	TOTAL.....	132	2,560	3,825	3,214
	SUMMARY				
12	Dominion Share, as reported by the Dominion.....	62	904	1,376	1,072
13	Provincial Share—Current Account.....	—	256	388	681
14	Provincial Share—Capital Account.....	—	928	1,376	791
15	Municipal Share.....	70	472	685	670
16	TOTAL, as above.....	132	2,560	3,825	3,214

(*) Dominion share, on the basis of Dominion fiscal years, ended March 31st. Provincial and Municipal shares, on the basis of fiscal years ended September 30th, years 1930-1934; and November 30th, years 1935-1937; year 1935 represents 14 month period.

(†) Includes 40 special adjustment.

NOVA SCOTIA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES

TABLE 35

Thousands of Dollars

For the fiscal years ended nearest to December 31 (')				Source	Item No.
1934	1935	1936	1937		
583	613	794	380	Appendix C, p. 20.....	1
559	404	(*)135	345	Appendix C, p. 12.....	2
591	426	178	172	Provincial Government.....	3
1,733	1,443	1,107	897		4
150	713	464	313	Appendix C, p. 20.....	5
64	10	—	—	Appendix C, p. 20.....	6
276	796	1,057	1,173	Appendix C, p. 4.....	7
75	34	80	108	Appendix C, p. 12.....	8
92	49	3	69	Provincial Government.....	9
657	1,602	1,604	1,663		10
2,390	3,045	2,711	2,560		11
797	1,336	1,258	693	Appendix C, p. 20.....	12
634	438	215	453	Appendix C, p. 12.....	13
276	796	1,057	1,173	Appendix C, p. 4.....	14
683	475	181	241	Provincial Government.....	15
2,390	3,045	2,711	2,560		16

NEW BRUNSWICK
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (*)			
		1930	1931	1932	1933
	DIRECT AND MISCELLANEOUS RELIEF—				
1	Dominion Share.....	—	17	161	328
2	Provincial Share.....	—	4	49	406
3	Municipal Share.....	55	3	47	389
4	Sub-Total.....	55	24	257	1,123
	RELIEF WORKS—				
5	Dominion Share of Provincial Works.....	206	594	191	271
6	Dominion Share of Municipal Works.....	44	134	52	7
	Provincial Share of Provincial Works—				
7	Trans-Canada Highway.....	—	43	—	73
8	Other Provincial Works.....	—	925	—	292
9	Provincial Share of Municipal Works.....	—	449	—	14
10	Municipal Share of Municipal Works.....	—	397	—	115
11	Sub-Total.....	250	2,542	243	772
12	TOTAL.....	305	2,566	500	1,895
	SUMMARY				
13	Dominion Share, as reported by the Dominion.....	250	745	404	606
14	Provincial Share, Current Account.....	—	453	49	420
15	Provincial Share, Capital Account.....	—	968	—	365
16	Municipal Share.....	55	400	47	504
17	TOTAL, as above.....	305	2,566	500	1,895

(*) Dominion Share, on the basis of Dominion fiscal years, ended March 31st. Provincial and Municipal Shares, on the basis of fiscal years ended September 30th, years 1930-1934; and November 30th, years 1935-1937; year 1935 represents 14 month period.

NEW BRUNSWICK
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

TABLE 36

For the fiscal years ended nearest to December 31 (°)				Source	Item No.
1934	1935	1936	1937		
351	388	551	110	Appendix D, p. 24.....	1
218	309	498	186	Provincial Government.....	2
179	128	119	74	Provincial Government.....	3
748	825	1,168	370		4
87	733	396	403	Appendix D, p. 24.....	5
1	—	—	50	Appendix D, p. 24.....	6
72	810	633	413	Estimated.....	7
306	—	272	201	Estimated.....	8
15	8	—	18	Provincial Government.....	9
116	31	—	15	Provincial Government.....	10
597	1,582	1,301	1,100		11
1,345	2,407	2,469	1,470		12
439	1,121	947	563	Appendix D, p. 24.....	13
233	317	498	204	Provincial Government.....	14
378	810	905	614	Provincial Government.....	15
295	159	119	89	Provincial Government.....	16
1,345	2,407	2,469	1,470		17

QUEBEC
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (*)			
		1930	1931	1932	1933
	DIRECT AND MISCELLANEOUS RELIEF—				
1	Dominion Share.....	45	1,144	2,946	4,516
	Provincial Share—				
2	General Relief.....	312	2,654	3,972	7,228
3	Aid to Fishermen.....	26	12	11	28
4	Return to Land.....	—	—	20	63
5	Municipal Share.....	525	569	1,910	7,696
6	Sub-Total.....	908	4,379	8,859	19,531
	RELIEF WORKS—				
7	Dominion Share of Provincial Works.....	9	358	386	83
8	Dominion Share of Municipal Works.....	266	3,608	2,514	70
9	Provincial Share of Provincial Works.....	739	4,978	2,202	1,255
10	Provincial Share of Provincial Works to replace Direct Relief.....	—	—	—	—
11	Provincial Share of Municipal Works, grants under Road Acts, not included in Unemployed Aid Acts.....	—	1,340	771	—
12	Municipal Share of Municipal Works.....	—	2,509	3,539	1,167
13	Sub-Total.....	1,014	12,793	9,412	2,575
	AGRICULTURAL AID—				
14	Provincial Expenditures (Seed Grain).....	109	80	567	132
15	TOTAL.....	2,031	17,252	18,838	22,238
	SUMMARY				
16	Dominion Share, as reported by the Dominion.....	320	5,110	5,846	4,669
	Provincial Share, Current Account—				
17	General Relief and Municipal Works.....	312	3,994	4,743	7,228
18	Aid to Fishermen.....	26	12	11	28
19	Return to Land.....	—	—	20	63
20	Agricultural Aid (Seed Grain).....	109	80	567	132
21	Provincial Share, Capital Account.....	739	4,978	2,202	1,255
22	Municipal Share.....	525	3,078	5,449	8,863
23	TOTAL, as above.....	2,031	17,252	18,838	22,238

(*) Dominion share, on the basis of Dominion fiscal years, ended March 31st. Provincial share, on the basis of fiscal years ended June 30th.
(†) Gross; unallocated refunds 28.

QUEBEC
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

TABLE 37

For the fiscal years ended nearest to December 31 (1)				Source	Item No.
1934	1935	1936	1937		
10,928	7,714	8,708	5,294	Appendix E, p. 23.....	1
9,029	8,159	10,158	3,876	Appendix E, p. 13.....	2
20	43	65	40	Appendix E, p. 30.....	3
161	24	10	11	Appendix E, p. 36.....	4
9,041	7,900	9,829	7,829	Estimated, on basis of City of Montreal figures.....	5
29,179	23,840	28,770	17,050		6
286	3	1,653	2,675	Appendix E, p. 23.....	7
94	173	—	—	Appendix E, p. 23.....	8
1,156	1,340	4,188	1,386	Appendix E, p. 10.....	9
—	—	—	8,602	Appendix E, p. 13.....	10
966	1,000	120	543	Appendix E, p. 13.....	11
—	—	—	—	Estimated, on basis of City of Montreal figures.....	12
2,502	2,516	5,961	13,206		13
164	189	680	567	Appendix E, p. 34.....	14
31,845	26,545	35,411	30,823		15
11,308	7,890	10,361	(1)7,969	Appendix E, p. 23.....	16
9,995	9,159	10,278	13,021	Appendix E, p. 13.....	17
20	43	65	40	Appendix E, p. 30.....	18
161	24	10	11	Appendix E, p. 36.....	19
164	189	680	567	Appendix E, p. 34.....	20
1,156	1,340	4,188	1,386	Appendix E, p. 10.....	21
9,041	7,900	9,829	7,829	Estimated on basis of City of Montreal figures.....	22
31,845	26,545	35,411	30,823		23

ONTARIO
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (*)			
		1930	1931	1932	1933
DIRECT AND MISCELLANEOUS RELIEF—					
1	Dominion Share.....	197	1,832	5,864	11,298
	Provincial Share—				
2	General Relief.....	24	790	3,950	11,084
3	Back to the Land Movement.....	—	—	6	63
4	Municipal Share.....	1,180	1,285	3,917	6,956
5	Sub-Total.....	1,401	3,907	13,737	29,401
RELIEF WORKS—					
6	Dominion Share of Provincial Works.....	—	4,539	1,885	515
7	Dominion Share of Municipal Works.....	1,023	2,980	1,766	122
8	Provincial Share of Provincial Works.....	—	1,412	6,930	2,164
9	Provincial Share of Municipal Works.....	—	2,858	3,039	59
10	Municipal Share of Municipal Works.....	—	5,636	6,004	109
11	Sub-Total.....	1,023	17,425	19,624	2,969
AGRICULTURAL AID—					
12	Provincial Expenditures (Seed Grain).....	—	—	—	—
13	TOTAL.....	2,424	21,332	33,361	32,370
SUMMARY					
14	Dominion Share, as reported by the Dominion.....	1,220	9,351	9,515	11,935
	Provincial Share, Current Account—				
15	General Relief and Municipal Works.....	24	3,648	6,989	11,143
16	Back to the Land Movement.....	—	—	6	63
17	Seed Grain.....	—	—	—	—
18	Provincial Share, Capital Account.....	—	1,412	6,930	2,164
19	Municipal Share.....	1,180	6,921	9,921	7,065
20	TOTAL, as above.....	2,424	21,332	33,361	32,370

(*) Dominion share, on the basis of Dominion fiscal years, ended March 31st. Provincial share, on the basis of fiscal years ended October 31st, years 1930-1934, inclusive, and March 31st, years 1935 to 1937; provincial figures do not include expenditures in 5 month period November 1, 1934 to March 31, 1935; Municipal share, direct relief, calendar year basis; relief works, provincial fiscal year basis.

(*) Gross; unallocated refunds 4.

TABLE 38

ONTARIO
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

For the fiscal years ended nearest to December 31 (')				Source	Item No.
1934	1935	1936	1937		
12,575	9,052	9,909	6,137	Appendix F, p. 28.....	1
15,302	21,566	13,260	10,162	Appendix F, p. 13.....	2
72	24	8	—	Appendix F, p. 41.....	3
7,154	8,143	7,615	5,209	Provincial Government.....	4
35,103	38,785	30,792	21,508		5
2,072	6,156	5,210	1,231	Appendix F, p. 28.....	6
891	274	1	27	Appendix F, p. 28.....	7
19,190	8,831	2,457	5,252	Appendix F, p. 9.....	8
1,915	248	12	40	Appendix F, p. 13.....	9
1,481	185	7	100	Provincial Government.....	10
25,549	15,694	7,687	6,650		11
—	—	57	3	Appendix F, p. 37.....	12
60,652	54,479	38,536	28,161		13
15,538	15,482	15,120	(*)7,395	Appendix F, p. 28.....	14
17,217	21,814	13,272	10,202	Appendix F, p. 13.....	15
72	24	8	—	Appendix F, p. 41.....	16
—	—	57	3	Appendix F, p. 37.....	17
19,190	8,831	2,457	5,252	Appendix F, p. 9.....	18
8,635	8,328	7,622	5,309	Provincial Government.....	19
60,652	54,479	38,536	28,161		20

ONTARIO
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (*)			
		1930	1931	1932	1933
	DIRECT AND MISCELLANEOUS RELIEF—				
1	Dominion Share.....	197	1,832	5,864	11,298
	Provincial Share—				
2	General Relief.....	24	790	3,950	11,084
3	Back to the Land Movement.....	—	—	6	63
4	Municipal Share.....	1,180	1,285	3,917	6,956
5	Sub-Total.....	1,401	3,907	13,737	29,401
	RELIEF WORKS—				
6	Dominion Share of Provincial Works.....	—	4,539	1,885	515
7	Dominion Share of Municipal Works.....	1,023	2,980	1,766	122
8	Provincial Share of Provincial Works.....	—	1,412	6,930	2,164
9	Provincial Share of Municipal Works.....	—	2,858	3,039	59
10	Municipal Share of Municipal Works.....	—	5,636	6,004	109
11	Sub-Total.....	1,023	17,425	19,624	2,969
	AGRICULTURAL AID—				
12	Provincial Expenditures (Seed Grain).....	—	—	—	—
13	TOTAL.....	2,424	21,332	33,361	32,370
	SUMMARY				
14	Dominion Share, as reported by the Dominion.....	1,220	9,351	9,515	11,935
	Provincial Share, Current Account—				
15	General Relief and Municipal Works.....	24	3,648	6,989	11,143
16	Back to the Land Movement.....	—	—	6	63
17	Seed Grain.....	—	—	—	—
18	Provincial Share, Capital Account.....	—	1,412	6,930	2,164
19	Municipal Share.....	1,180	6,921	9,921	7,065
20	TOTAL, as above.....	2,424	21,332	33,361	32,370

(*) Dominion share, on the basis of Dominion fiscal years, ended March 31st. Provincial share, on the basis of fiscal years ended October 31st, years 1930-1934, inclusive, and March 31st, years 1935 to 1937; provincial figures do not include expenditures in 5 month period November 1, 1934 to March 31, 1935; Municipal share, direct relief, calendar year basis; relief works, provincial fiscal year basis.

(*) Gross; unallocated refunds 4.

TABLE 38

ONTARIO
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

For the fiscal years ended nearest to December 31 (1)				Source	Item No.
1934	1935	1936	1937		
12,575	9,052	9,909	6,137	Appendix F, p. 28.....	1
15,302	21,566	13,260	10,162	Appendix F, p. 13.....	2
72	24	8	—	Appendix F, p. 41.....	3
7,154	8,143	7,615	5,209	Provincial Government.....	4
35,103	38,785	30,792	21,508		5
2,072	6,156	5,210	1,231	Appendix F, p. 28.....	6
891	274	1	27	Appendix F, p. 28.....	7
19,190	8,831	2,457	5,252	Appendix F, p. 9.....	8
1,915	248	12	40	Appendix F, p. 13.....	9
1,481	185	7	100	Provincial Government.....	10
25,549	15,694	7,687	6,650		11
—	—	57	3	Appendix F, p. 37.....	12
60,652	54,479	38,536	28,161		13
15,538	15,482	15,120	(*)7,395	Appendix F, p. 28.....	14
17,217	21,814	13,272	10,202	Appendix F, p. 13.....	15
72	24	8	—	Appendix F, p. 41.....	16
—	—	57	3	Appendix F, p. 37.....	17
19,190	8,831	2,457	5,252	Appendix F, p. 9.....	18
8,635	8,328	7,622	5,309	Provincial Government.....	19
60,652	54,479	38,536	28,161		20

MANITOBA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (†)			
		1930	1931	1932	1933
	DIRECT AND MISCELLANEOUS RELIEF—				
1	Dominion Share.....	87	1,191	1,714	2,374
	Provincial Share—				
2	Expenditure charged to Current Account.....	289	962	1,673	2,456
3	Direct Charges to Deficit Account.....	—	—	40	40
4	Loans to Municipalities, partial or non-interest bearing	7	93	119	30
5	Municipal Share.....	530	1,108	1,531	1,929
6	Sub-Total.....	913	3,354	5,077	6,769
	RELIEF WORKS—				
7	Dominion Share of Provincial Works.....	62	768	272	87
8	Dominion Share of Municipal Works.....	134	1,370	842	4
	Provincial Share of Provincial Works—				
9	Expenditures Capitalized.....	117	803	443	13
10	Expenditures charged to current deficit.....	—	—	—	—
11	Provincial Share of Municipal Works.....	209	1,093	292	—
12	Municipal Share.....	208	1,193	408	—
13	Sub-Total.....	730	5,227	2,257	104
	AGRICULTURAL AID—				
14	Dominion Grant to Province.....	2	—	—	5
	Provincial Expenditure—				
15	Implementing guaranteed bank loans.....	—	—	—	—
16	Loans to municipalities, partial or non-interest bearing	—	1	—	122
17	Municipal bank loans guaranteed.....	—	—	46	64
18	Municipal Expenditures (not available).....	—	—	—	—
19	Sub-Total.....	2	1	46	191
20	TOTAL.....	1,645	8,582	7,380	7,064
	SUMMARY				
21	Dominion Share.....	285	3,329	2,828	2,470
	Provincial Share—				
22	Expenditure charged to Current Account.....	498	2,055	1,965	2,456
23	Direct Charges to Deficit.....	—	—	40	40
	Expenditures charged to Capital Account—				
24	Provincial Works.....	117	803	443	13
25	Poor Loans.....	7	94	119	92
26	Implementing guaranteed bank loans.....	—	—	—	—
27	Municipal bank loans guaranteed.....	—	—	46	64
28	Municipal Share.....	738	2,301	1,939	1,929
29	TOTAL, as above.....	1,645	8,582	7,380	7,064

(†) Dominion share, on the basis of Dominion fiscal years, ended March 31st; province's share on the basis of fiscal years, ended April 30th; municipal share on the basis of fiscal years, ended March 31st.

(‡) Gross, refunds unallocated \$4.

MANITOBA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

TABLE 39

For the fiscal years ended nearest to December 31 (?)				Source	Item No.
1934	1935	1936	1937		
2,095	2,229	2,968	2,486	Appendix G, p. 33.....	1
2,394	2,185	2,485	2,114	Appendix G, p. 15.....	2
62	55	36	132	Appendix G, p. 5 (included in deficit).....	3
2,151	2,279	2,108	2,050	Appendix G, p. 11 (part of Item 6 (a)).....	4
6,702	6,748	7,597	6,782	Provincial Government (1937 estimated).....	5
					6
58	611	1,260	729	Appendix G, p. 33.....	7
—	472	631	214	Appendix G, p. 33.....	8
130	597	874	320	Appendix G, p. 11 (Item 4 (c)).....	9
—	—	—	411	Appendix G, p. 5 (included in deficit).....	10
37	499	948	828	Appendix G, p. 15.....	11
—	645	494	407	Provincial Government (1937, Winnipeg alone, sewage disposal).....	12
225	2,824	4,207	2,909		13
6	7	200	50	Appendix G, p. 33.....	14
85	32	4	55	Appendix G, p. 11 (part of Item 7).....	15
541	148	4	7	Appendix G, p. 11 (balance of Item 6 (a)).....	16
72	62	183	?	Appendix G, p. 11 (part of Item 6 (b)), see also p. 32....	17
—	—	—	—		18
560	249	383	98		19
7,487	9,821	12,187	9,789		20
2,159	3,319	5,059	(?) 3,479	Appendix G, p. 33.....	21
2,431	2,684	3,433	2,942	Appendix G, p. 15.....	22
—	—	—	411	Appendix G, p. 5 (included in deficit).....	23
130	597	874	320	Appendix G, p. 11.....	24
603	203	32	125	Appendix G, p. 11, Item 6 (a).....	25
85	32	4	55	Appendix G, p. 11, part of Item 7.....	26
72	62	183	?	Appendix G, p. 11, part of Item 6 (b).....	27
2,151	2,924	2,602	2,457		28
7,487	9,821	12,187	9,789		29

SASKATCHEWAN
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (1)			
		1930	1931	1932	1933
	DIRECT AND MISCELLANEOUS RELIEF—				
1	Dominion Share.....	—	4,221	2,083	2,212
2	Dominion Grant (1).....	—	—	—	—
3	Provincial Share.....	294	1,325	2,646	4,177
4	Municipal Share.....	300	12	47	741
5	Sub-Total.....	594	5,558	4,776	7,130
	RELIEF WORKS—				
6	Dominion Share of Provincial Works.....	536	1,232	512	11
7	Dominion Share of Municipal Works.....	—	896	841	141
	Provincial Share of Provincial Works—				
8	Capital Account.....	550	2,742	4	—
9	Current Account.....	368	2,910	74	18
10	Provincial Share of Municipal Works.....	243	466	468	213
11	Municipal Share of Municipal Works.....	98	145	61	1
12	Sub-Total.....	1,795	8,391	1,960	384
	AGRICULTURAL AID—				
13	Dominion Share.....	—	1,566	3,668	63
14	Provincial Share.....	728	7,875	2,842	1,810
15	Provincial Guarantee of Municipal Bank Loans.....	2,754	515	467	83
16	Municipal Expenditures.....	—	108	424	956
17	Sub-Total.....	3,482	10,064	6,467	2,746
18	TOTAL.....	5,871	24,013	13,203	10,260
	SUMMARY				
19	Dominion Share.....	536	7,915	7,104	2,427
	Provincial Share—				
20	Direct Relief.....	294	1,325	2,646	4,177
21	Provincial Works.....	918	5,652	78	18
22	Municipal Works.....	243	466	468	213
23	Agricultural Aid.....	3,482	8,390	2,375	1,727
24	Sub-Total—Provincial Share.....	4,937	15,833	5,567	6,135
25	Municipal Share.....	398	265	532	1,698
26	TOTAL, as above.....	5,871	24,013	13,203	10,260
	RECONCILIATION—PROVINCIAL SHARE—				
27	Provincial Share of Provincial Works, Capital Account....	550	2,742	4	—
28	Poor Loans.....	2,754	540	457	52
29	Relief, Current Account.....	1,633	12,551	6,020	6,083
30	Less—Dominion Grant (Provincial fiscal year basis).....	—	—	—	—
31	Not deducted from the above—	4,937	15,833	5,567	6,135
32	Provincial Relief Treasury Bills written off by the Dominion.....	—	5,339	643	2,239

(1) Dominion share on the basis of Dominion fiscal years, ended March 31st; Provincial and Municipal shares on the basis of fiscal years ended April 30th.

BASKATCHEWAN
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

TABLE 40

For the fiscal years ended nearest to December 31 (1)				Source	Item No.
1934	1935	1936	1937		
2,991	3,171	8,273	16,259	Appendix H, p. 27.....	1
4,998	4,000	—	—	Appendix H, p. 27.....	2
1,498	2,495	4,455	10,779	Provincial Government.....	3
68	86	500	500	Provincial Government.....	4
9,555	9,752	13,228	27,538		5
2	10	624	559	Appendix H, p. 27.....	6
35	—	—	—	Appendix H, p. 27.....	7
—	619	10	—	Appendix H, p. 11, Item 4 (d).....	8
806	—	723	792	Provincial Government.....	9
—	—	—	—	Provincial Government.....	10
1	—	2	7	Provincial Government.....	11
844	629	1,339	1,351		12
—	—	2,400	10,692	Appendix H, p. 27.....	13
10,589	6,093	2,206	6,208	Appendix H, p. 26 (included in "C").....	14
27	930	3,500	16,523	Provincial Government.....	15
118	1,209	6	?	Provincial Government.....	16
10,680	8,232	8,112	33,423		17
21,079	18,613	22,679	62,312		18
8,026	7,181	11,297	(*)27,510	Appendix H, p. 27.....	19
1,498	2,495	4,455	10,779		20
806	619	713	792		21
—	—	—	—		22
10,562	7,023	5,706	22,731		23
12,866	10,137	10,874	34,302	Appendix H (see Reconciliation below).....	24
187	1,295	508	500	Provincial Government.....	25
21,079	18,613	22,679	62,312		26
—	619	10	—	Appendix H, p. 11, Item 4 (d).....	27
230	1,200	3,445	24,056	Appendix H, p. 11, Item 6 (a).....	28
18,634	11,318	7,439	10,246	Appendix H, p. 14, Item 5 (a).....	29
5,998	3,000	—	—	Appendix H, p. 5.....	30
12,866	10,137	10,874	34,302		31
8,166	746	549	—		32

(1) Division between Direct Relief and Agricultural Relief not available.

(*) Gross: refunds unallocated, 915.

ALBERTA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (1)			
		1930	1931	1932	1933
DIRECT AND MISCELLANEOUS RELIEF—					
1	Dominion Share.....	12	622	1,415	1,411
Provincial Share—					
2	Expenditure charged to Current Account.....	292	638	1,029	1,598
3	Poor Loans and Other Expenses Capitalized.....	81	155	195	185
4	Municipal Share.....	300	607	869	1,102
5	Sub-Total.....	685	2,022	3,508	4,296
RELIEF WORKS—					
6	Dominion Share of Provincial Works.....	79	1,079	534	28
7	Dominion Share of Municipal Works.....	96	865	638	13
8	Provincial Share of Provincial Works.....	660	1,043	608	32
9	Provincial Share of Municipal Works.....	345	588	245	11
10	Municipal Share of Municipal Works.....	500	708	151	10
11	Sub-Total.....	1,680	4,283	2,176	94
AGRICULTURAL AID—					
12	Dominion Grant to Province.....	—	—	18	—
Provincial Expenditures—					
13	Current Account.....	60	158	51	134
Poor Loans Capitalized—					
14	Seed Grain and Fodder, binder twine, tractor fuel and lubricating oils.....	—	218	190	327
Other Expenditure Capitalized—					
15	Movement of Settlers, etc.....	—	6	21	—
16	Municipal Expenditures.....	—	—	6	45
17	Sub-Total.....	60	382	184	506
18	TOTAL.....	2,425	6,687	5,868	4,896
SUMMARY					
19	Dominion Share.....	187	2,566	2,605	1,452
Provincial Share—					
20	Direct Relief and Municipal Works.....	637	1,226	1,274	1,609
21	Agricultural Expenditures, Current Account.....	60	158	51	134
22	Provincial Works, Capital Account.....	660	1,043	608	32
23	Poor Loans and Other Expenditures Capitalized.....	81	379	406	512
24	Municipal Share.....	800	1,315	1,026	1,157
25	TOTAL, as above.....	2,425	6,687	5,868	4,896

(1) Dominion share on the basis of Dominion fiscal years, ended March 31st; provincial and municipal shares on basis of provincial fiscal years.

(2) Does not include 52, Calgary-Waterton Lakes Highway.

(3) Includes 97 foodstuffs, and 57 processing cattle dry areas.

(4) Gross; refunds unallocated, 178.

ALBERTA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

TABLE 41

For the fiscal years ended nearest to December 31 (°)				Source	Item No.
1934	1935	1936	1937		
1,577	1,688	2,282	2,580	Appendix J, p. 26.....	1
1,445	1,806	2,614	1,929	Appendix J, p. 13 (less refunds 95).....	2
349	480	46	10	Appendix J, p. 10, part of Items 7 and 8.....	3
1,106	1,375	1,358	995	Provincial Government.....	4
4,477	5,349	6,208	5,514		5
60	117	350	(°)250	Appendix J, p. 26.....	6
5	—	—	70	Appendix J, p. 26.....	7
293	277	684	460	Appendix J, p. 10, Item 4 (d).....	8
340	—	—	—		9
—	—	—	97	Provincial Government.....	10
698	394	1,034	877		11
3	—	1,007	(°)764	Appendix J, p. 26.....	12
7	—	78	145	Appendix J, p. 38.....	13
507	1,054	646	349	Appendix J, p. 10, part of Item 7.....	14
262	224	194	—	Appendix J, p. 10, part of Item 8.....	15
43	18	10	?	Provincial Government.....	16
822	1,296	1,935	1,258		17
5,997	7,039	9,177	7,649		18
1,645	1,805	3,639	(°)3,664	Appendix J, p. 26.....	19
1,785	1,806	2,614	1,929	Appendix J, p. 13.....	20
7	—	78	145	Appendix J, p. 38.....	21
293	277	684	460	Appendix J, p. 10, Item 4 (d).....	22
1,118	1,758	794	359	Appendix J, p. 10, part of Items 7 and 8.....	23
1,149	1,393	1,368	1,092	Provincial Government.....	24
5,997	7,039	9,177	7,649		25

BRITISH COLUMBIA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31 (*)			
		1930	1931	1932	1933
	DIRECT AND MISCELLANEOUS RELIEF—				
1	Dominion Share.....	34	790	2,964	3,371
	Provincial Share—				
2	Current Account.....	255	1,134	3,484	3,624
	Capital Account—				
3	Forest Development.....	—	—	—	—
4	Assistance to Settlers.....	—	—	—	—
5	Municipal Share.....	260	311	1,055	1,072
6	Sub-Total.....	549	2,235	7,503	8,067
	RELIEF WORKS—				
7	Dominion Share of Provincial Works.....	140	1,438	504	4
8	Dominion Share of Municipal Works.....	85	1,200	610	—
	Provincial Share of Provincial Works—				
9	Expenditures from Capital Account.....	—	1,600	55	—
10	Expenditures from Current Account.....	371	172	—	—
11	Provincial Share of Municipal Works.....	366	621	75	2
12	Municipal Share of Municipal Works.....	733	1,141	141	2
13	Sub-Total.....	1,695	6,172	1,385	—
14	TOTAL.....	2,244	8,407	8,888	8,067
	SUMMARY				
15	Dominion Share.....	259	3,428	4,078	3,367
	Provincial Share—				
16	Current Account.....	992	1,927	3,559	3,626
17	Capital Account—Provincial Works.....	—	1,600	55	—
18	Municipal Share.....	993	1,452	1,196	1,074
19	TOTAL, as above.....	2,244	8,407	8,888	8,067

(*) Dominion share on the basis of Dominion fiscal years, ended March 31st. Provincial and Municipal shares, on the basis of fiscal years ended March 31st.

(†) Gross; refunds unallocated, 4.

BRITISH COLUMBIA
RELIEF EXPENDITURES
THROUGH PROVINCIAL-MUNICIPAL AGENCIES
Thousands of Dollars

TABLE 42

For the fiscal years ended nearest to December 31 (1)				Source	Item No.
1934	1935	1936	1937		
3,170	2,248	2,881	2,145	Appendix K, p. 28.....	1
4,604	5,066	4,396	3,821	Appendix K, p. 15.....	2
—	—	—	418	Appendix K, p. 12.....	3
—	—	—	13	Appendix K, p. 12.....	4
1,266	1,290	751	749	Provincial Government.....	5
9,040	8,604	8,028	7,146		6
—	1	644	952	Appendix K, p. 28.....	7
4	25	20	—	Appendix K, p. 28.....	8
863	2,509	1,250	904	Appendix K, p. 12.....	9
—	—	—	—	Appendix K, p. 15.....	10
2	—	—	—	Appendix K, p. 15.....	11
2	185	98	(?) 11	Provincial Government.....	12
871	2,720	2,012	1,867		13
9,911	11,324	10,040	9,013		14
3,174	2,274	3,545	(*)3,097	Appendix K, p. 28.....	15
4,606	5,066	4,396	3,821	Appendix K, p. 15.....	16
863	2,509	1,250	1,335	Appendix K, p. 12.....	17
1,268	1,475	849	760		18
9,911	11,324	10,040	9,013		19

PROVINCES AND MUNICIPALITIES
PUBLIC WELFARE EXPENDITURES (1)

TABLE 43

(Including relief for unemployables)
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31						
		1926	1930	1933	1936	1937	1938	1939
PRINCE EDWARD ISLAND—								
1	Provincial, less refunds.....	113	141	178	269	303	339	333
2	Less relief for employables.....	—	—	—	14	21	50	(*)50
3	Sub-Total.....	113	141	178	255	282	289	283
4	Municipal.....	10	15	40	47	50	50	50
5	Less relief for employables.....	—	5	14	20	30	30	30
6	Sub-Total.....	10	10	26	27	20	20	20
7	TOTAL—Prince Edward Island.....	123	151	204	282	302	309	303
NOVA SCOTIA—								
8	Provincial, less refunds.....	425	547	1,681	(*)1,842	2,210	2,357	2,285
9	Less relief for employables.....	—	—	472	—	236	302	191
10	Sub-Total.....	425	547	1,209	1,842	1,974	2,055	2,094
11	Municipal.....	973	1,238	1,851	1,679	1,829	1,829	1,829
12	Less relief for employables.....	—	70	652	178	172	172	172
13	Sub-Total.....	973	1,168	1,199	1,501	1,657	1,657	1,657
14	TOTAL—Nova Scotia.....	1,398	1,715	2,408	3,343	3,631	3,712	3,751
NEW BRUNSWICK—								
15	Provincial, less refunds.....	270	440	(*)795	(*)1,156	(*)1,241	1,415	1,281
16	Less relief for employables.....	—	—	252	324	28	149	(*)70
17	Sub-Total.....	270	440	543	832	1,213	1,266	1,211
18	Municipal.....	830	725	1,175	1,133	997	997	997
19	Less relief for employables.....	—	55	389	119	74	74	74
20	Sub-Total.....	830	670	786	1,014	923	923	923
21	TOTAL—New Brunswick.....	1,100	1,110	1,329	1,846	2,136	2,189	2,134
QUEBEC—								
22	Provincial, less refunds.....	2,362	5,522	13,774	20,224	24,145	18,238	17,737
23	Less relief for employables.....	—	312	5,743	8,730	11,454	4,333	4,466
24	Sub-Total.....	2,362	5,210	8,031	11,494	12,691	13,905	13,271
25	Municipal.....	4,200	6,050	13,120	15,580	14,700	14,700	14,700
26	Less relief for employables.....	—	525	7,696	9,829	7,829	7,829	7,829
27	Sub-Total.....	4,200	5,525	5,424	5,751	6,871	6,871	6,871
28	TOTAL—Quebec.....	6,562	10,735	13,455	17,245	19,562	20,776	20,142

(1) For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.

(*) Not included in budget; estimated.

(†) Includes special adjustment in respect of expenditures charged to capital account for unemployables:—Nova Scotia—1936, 45; New Brunswick—1933, 55; 1936, 232; 1937, 19.

PROVINCES AND MUNICIPALITIES
PUBLIC WELFARE EXPENDITURES (1)

TABLE 43

(Continued)

(Including relief for unemployables)

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31						
		1926	1930	1933	1936	1937	1938	1939
ONTARIO—								
1	Provincial, less refunds.....	6,059	10,581	21,116	25,002	27,097	29,112	29,914
2	Less relief for employables.....	28	24	9,361	11,427	8,347	7,935	7,945
3	Sub-Total.....	6,031	10,557	11,755	13,575	18,750	21,177	21,969
4	Municipal.....	9,313	14,840	20,346	24,333	20,337	20,337	20,337
5	Less relief for employables.....	—	1,180	6,956	7,615	5,209	5,209	5,209
6	Sub-Total.....	9,313	13,660	13,390	16,718	15,128	15,128	15,128
7	TOTAL—Ontario.....	15,344	24,217	25,145	30,293	33,878	36,305	37,097
MANITOBA—								
8	Provincial, less refunds.....	2,133	3,966	5,112	6,459	6,137	5,657	6,506
9	Less relief for employables.....	10	498	2,101	3,078	2,584	1,943	(*)2,640
10	Sub-Total.....	2,123	3,468	3,011	3,381	3,553	3,714	3,866
11	Municipal.....	1,525	2,400	3,788	4,250	4,210	4,210	4,210
12	Less relief for employables.....	—	530	1,929	2,108	2,050	2,050	2,050
13	Sub-Total.....	1,525	1,870	1,859	2,142	2,160	2,160	2,160
14	TOTAL—Manitoba.....	3,648	5,338	4,870	5,523	5,713	5,874	6,026
SASKATCHEWAN—								
15	Provincial, less refunds.....	1,768	5,023	8,757	10,769	13,859	14,512	9,707
16	Less relief for employables.....	31	1,633	5,617	6,973	9,776	10,302	(*)5,573
17	Sub-Total.....	1,737	3,390	3,140	3,796	4,083	4,210	4,134
18	Municipal.....	1,507	2,703	3,048	3,353	3,633	3,633	3,633
19	Less relief for employables.....	—	300	600	500	500	500	500
20	Sub-Total.....	1,507	2,403	2,448	2,853	3,133	3,133	3,133
21	TOTAL—Saskatchewan.....	3,244	5,793	5,588	6,649	7,216	7,343	7,267
ALBERTA—								
22	Provincial, less refunds.....	1,447	3,113	3,883	5,471	5,049	4,286	5,082
23	Less relief for employables.....	21	637	1,235	2,229	1,540	832	1,064
24	Sub-Total.....	1,426	2,476	2,648	3,242	3,509	3,454	4,018
25	Municipal.....	1,154	1,612	2,596	3,205	3,548	3,548	3,548
26	Less relief for employables.....	—	300	1,102	1,358	995	995	995
27	Sub-Total.....	1,154	1,312	1,494	1,847	2,553	2,553	2,553
28	TOTAL—Alberta.....	2,580	3,788	4,142	5,089	6,062	6,007	6,571

(1) For the years 1930 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.

(*) Not included in budget; estimated.

PROVINCES AND MUNICIPALITIES
PUBLIC WELFARE EXPENDITURES (*)

TABLE 43

(Concluded)

(Including relief for unemployables)

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31						
		1926	1930	1933	1936	1937	1938	1939
BRITISH COLUMBIA—								
1	Provincial, less refunds.....	3,048	5,463	6,534	8,642	8,512	9,315	9,437
2	Less relief for employables.....	—	992	3,234	3,983	3,408	3,270	(*)3,376
3	Sub-Total.....	3,048	4,471	3,300	4,659	5,104	6,045	6,061
4	Municipal.....	1,174	1,927	3,388	4,295	3,919	3,919	3,919
5	Less relief for employables.....	—	260	1,072	751	749	749	749
6	Sub-Total.....	1,174	1,667	2,316	3,544	3,170	3,170	3,170
7	TOTAL—British Columbia.....	4,222	6,138	5,616	8,203	8,274	9,215	9,231
ALL PROVINCES—								
8	Provincial, less refunds.....	17,625	34,796	61,830	79,834	88,553	85,231	82,282
9	Less relief for employables.....	90	4,096	28,015	36,758	37,394	29,116	25,375
10	Sub-Total.....	17,535	30,700	33,815	43,076	51,159	56,115	56,907
11	Municipal.....	20,686	31,510	49,352	57,875	53,223	53,223	53,223
12	Less relief for employables.....	—	3,225	20,410	22,478	17,608	17,608	17,608
13	Sub-Total.....	20,686	28,285	28,942	35,397	35,615	35,615	35,615
14	TOTAL—ALL PROVINCES.....	38,221	58,985	62,757	78,473	86,774	91,730	92,522

(*) For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.

(*) Not included in budget; estimated.

**PROVINCES AND MUNICIPALITIES
EDUCATION EXPENDITURES**

TABLE 44

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31						
		1926	1930	1933	1936	1937	1938	1939
1	PRINCE EDWARD ISLAND—Provincial.....	276	298	322	337	350	362	367
2	Municipal.....	172	190	192	194	199	199	199
3	Sub-Total.....	448	488	514	531	549	561	566
4	NOVA SCOTIA—Provincial.....	636	924	1,076	1,210	1,282	1,307	1,396
5	Municipal.....	3,040	2,862	2,874	2,885	2,934	2,934	2,934
6	Sub-Total.....	3,676	3,786	3,950	4,095	4,216	4,241	4,330
7	NEW BRUNSWICK—Provincial.....	540	693	598	697	731	787	816
8	Municipal.....	2,160	2,130	2,021	1,913	1,944	1,944	1,944
9	Sub-Total.....	2,700	2,823	2,619	2,610	2,675	2,731	2,760
10	QUEBEC—Provincial.....	3,248	4,965	5,742	4,602	6,185	6,281	5,452
11	Municipal.....	15,127	15,236	16,824	15,628	16,516	16,516	16,516
12	Sub-Total.....	18,375	20,201	22,566	20,230	22,701	22,797	21,968
13	ONTARIO—Provincial.....	9,873	12,895	11,281	10,564	11,833	13,051	13,483
14	Municipal.....	32,501	34,601	33,200	31,798	32,743	32,743	32,743
15	Sub-Total.....	42,374	47,496	44,481	42,362	44,576	45,794	46,226
16	MANITOBA—Provincial.....	1,891	2,199	1,696	1,552	1,671	1,841	1,947
17	Municipal.....	6,424	6,624	5,873	5,122	5,236	5,236	5,236
18	Sub-Total.....	8,315	8,823	7,569	6,674	6,907	7,077	7,183
19	SASKATCHEWAN—Provincial.....	3,289	4,252	2,359	2,830	3,159	3,855	3,867
20	Municipal.....	9,451	9,110	7,470	5,830	5,032	5,032	5,032
21	Sub-Total.....	12,740	13,362	9,829	8,660	8,191	8,887	8,899
22	ALBERTA—Provincial.....	2,118	3,170	2,438	2,569	2,637	2,803	2,901
23	Municipal.....	7,203	8,545	7,642	6,738	6,810	6,810	6,810
24	Sub-Total.....	9,321	11,715	10,080	9,307	9,447	9,613	9,711
25	BRITISH COLUMBIA—Provincial.....	3,819	4,379	3,236	3,977	4,273	4,403	4,355
26	Municipal.....	4,204	5,407	5,021	4,634	5,092	5,092	5,092
27	Sub-Total.....	8,023	9,786	8,257	8,611	9,365	9,495	9,447
28	ALL PROVINCES—Provincial.....	25,690	33,775	28,748	28,338	32,121	34,690	34,584
29	Municipal.....	80,282	84,705	81,117	74,742	76,506	76,506	76,506
30	TOTAL.....	105,972	118,480	109,865	103,080	108,627	111,196	111,090

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 45

DEBT CHARGES

GROSS AND NET, EXCLUDING SINKING FUNDS

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1913	1921	1926	1930	1933	1937
	DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES—						
1	Interest Paid, gross.....	28,613	200,420	218,621	232,525	281,113	(¹)263,618
2	Interest Received (²).....	13,532	34,889	72,625	55,743	43,019	47,092
3	Interest Paid, net.....	15,081	165,531	145,996	176,782	238,094	(¹)216,526
	ELIMINATION OF INTER-GOVERNMENTAL INTEREST—						
4	From Interest Paid.....	450	2,372	2,947	2,409	4,517	5,321
5	From Interest Received.....	1,014	1,031	1,232	617	2,732	3,893
	DOMINION AND CANADIAN NATIONAL RAILWAYS—						
6	Interest Paid, gross.....	17,532	174,505	173,533	176,896	205,546	188,828
7	Interest Received.....	5,319	22,017	50,770	27,798	15,850	21,785
8	Interest Paid, net.....	12,213	152,488	122,763	149,098	189,696	167,043
	PROVINCES—						
9	Interest Paid, gross.....	11,531	28,287	48,035	58,038	80,084	(¹)80,111
10	Interest Received (²).....	9,227	13,903	23,087	28,562	29,901	29,200
11	Interest Paid, net.....	2,304	14,384	24,948	29,476	50,183	(¹)50,911

NET DEBT CHARGES, AS A PERCENTAGE OF CURRENT REVENUE (²)

		%	%	%	%	%	%
12	DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES.....	9.04	40.41	30.42	37.47	57.44	31.56
13	DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS.....	9.03	45.86	34.07	47.48	67.42	35.98
14	PROVINCES.....	5.13	15.91	18.65	16.96	33.39	20.82

(¹) Excludes unpaid interest, Province of Alberta, estimated at 3,400.(²) After adjustment of refunds.

PROVINCIAL GOVERNMENTS
DEBT CHARGES
GROSS AND NET, EXCLUDING SINKING FUNDS
Thousands of Dollars

TABLE 46

Item No.		For the fiscal years ended nearest to December 31					
		1913	1921	1926	1930	1933	1937
1	ALL PROVINCES—Interest Paid, gross.....	11,531	28,287	48,035	58,038	80,084	(¹)80,111
2	Interest Received.....	9,227	13,903	23,087	28,562	29,901	29,200
3	Interest Paid, net.....	2,304	14,384	24,948	29,476	50,183	(¹)50,911
4	PRINCE EDWARD ISLAND—Interest Paid, gross.....	42	61	114	148	214	296
5	Interest Received.....	5	10	19	24	35	75
6	Interest Paid, net.....	37	51	95	124	179	221
7	NOVA SCOTIA—Interest Paid, gross.....	456	862	1,871	2,672	3,318	3,828
8	Interest Received.....	138	210	601	1,073	1,117	1,212
9	Interest Paid, net.....	318	652	1,270	1,599	2,201	2,616
10	NEW BRUNSWICK—Interest Paid, gross.....	447	1,251	1,913	2,600	3,473	3,624
11	Interest Received.....	190	194	402	588	705	840
12	Interest Paid, net.....	257	1,057	1,511	2,012	2,768	2,784
13	QUEBEC—Interest Paid, gross.....	1,214	2,997	4,886	4,336	7,223	8,890
14	Interest Received, including refunds.....	248	762	2,106	2,261	2,271	2,022
15	Interest Paid, net.....	966	2,235	2,780	2,075	4,952	6,868
16	ONTARIO—Interest Paid, gross.....	1,722	8,593	20,369	25,119	34,145	33,230
17	Interest Received.....	1,844	6,462	13,087	15,460	16,064	14,691
18	Interest Paid, net.....	122	2,131	7,282	9,659	18,081	18,539
19	MANITOBA—Interest Paid, gross.....	1,731	3,418	4,488	5,020	6,901	6,060
20	Interest Received.....	1,127	2,201	2,659	3,238	2,463	2,359
21	Interest Paid, net.....	604	1,217	1,829	1,782	4,438	3,701
22	SASKATCHEWAN—Interest Paid, gross.....	1,539	2,691	2,982	4,500	7,451	10,222
23	Interest Received.....	1,057	1,448	1,193	1,658	2,494	4,139
24	Interest Paid, net.....	482	1,243	1,789	2,842	4,957	6,083
25	ALBERTA—Interest Paid, gross.....	2,326	4,005	6,498	7,185	9,027	(¹)5,300
26	Interest Received, including refunds.....	2,715	1,405	1,895	2,853	3,000	1,741
27	Interest Paid, net.....	389	2,600	4,603	4,332	6,027	(¹)3,559
28	BRITISH COLUMBIA—Interest Paid, gross.....	2,054	4,409	4,914	6,458	8,332	8,661
29	Interest Received.....	1,903	1,211	1,125	1,407	1,752	2,121
30	Interest Paid, net.....	151	3,198	3,789	5,051	6,580	6,540

(¹) Excluding unpaid interest, Province of Alberta, estimated at 1,400.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 47

GROSS BONDED DEBT—DIRECT, GUARANTEED AND UNGUARANTEED (1)

ANALYSIS BY CURRENCIES OF PAYMENT

Thousands of Dollars

Item No.		As at fiscal year ends nearest to December 31					1937 (August 31)
		1913	1921	1926	1930	1933	
1	CANADA.....	35,715	2,089,882	2,213,982	2,031,386	2,580,656	3,404,988
2	NEW YORK.....	2,049	272,584	398,951	454,186	467,855	504,877
3	CANADA OR NEW YORK.....	4,100	343,269	489,851	659,798	656,871	467,348
4	CANADA, NEW YORK OR LONDON.....	209,310	186,681	217,462	705,308	801,807	750,430
5	CANADA OR LONDON.....	107,984	102,075	121,791	81,634	82,051	79,141
6	LONDON.....	720,771	853,000	837,337	805,872	888,774	872,989
7	LONDON OR NEW YORK.....	—	—	10,964	10,964	10,964	10,964
8	LONDON OR PARIS.....	9,391	8,345	8,345	4,736	4,736	4,736
9	TOTAL.....	1,089,320	3,855,836	4,298,683	4,753,884	5,493,714	6,095,473

(1) Does not include Treasury Bills.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 48

DIRECT AND GUARANTEED BONDS

AVERAGE COUPON RATES

Item No.	—	As at fiscal year ends nearest to December 31					1937
		1913	1921	1926	1930	1933	(Aug. 31)
		%	%	%	%	%	%
1	DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES	3.88	5.03	4.90	4.82	4.61	3.97
2	DOMINION OF CANADA.....	3.47	5.07	4.94	4.86	4.56	3.84
3	CANADIAN NATIONAL RAILWAYS— Un-guaranteed (*).....	4.27	4.61	4.51	4.42	4.37	3.91
4	Guaranteed by Provinces.....	4.05	4.13	4.05	4.07	4.07	4.08
5	PRINCE EDWARD ISLAND.....	3.95	4.48	4.63	4.70	5.04	4.21
6	NOVA SCOTIA.....	3.63	4.76	4.65	4.71	4.63	4.00
7	NEW BRUNSWICK.....	3.86	4.93	4.95	4.83	4.88	4.39
8	QUEBEC.....	3.55	4.54	4.33	4.28	4.32	3.24
9	ONTARIO.....	3.76	5.41	5.24	4.96	4.86	4.32
10	MANITOBA.....	4.06	5.24	4.93	4.70	4.88	4.80
11	SASKATCHEWAN.....	4.07	5.17	4.99	4.78	4.90	4.77
12	ALBERTA (*).....	4.34	5.13	5.17	5.04	4.96	4.94
13	BRITISH COLUMBIA.....	4.03	4.89	4.61	4.62	4.69	4.62

(*) Issues guaranteed by the Dominion included with Item No. 2.

(*) At original coupon rates.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES
DIRECT, GUARANTEED AND UNGUARANTEED BONDS, AS AT AUGUST 31, 1937

ANALYSIS BY MATURITIES AND COUPON RATES

Thousands of Dollars

Coupon Rates %	Amount Out- standing	MATURITIES					Other Maturities	Per- petuals
		1937-40	1941-45	1946-50	1951-60	1961-80		
1	77,000	32,000	45,000	—	—	—	—	—
1½	12,000	12,000	—	—	—	—	—	—
1½	80,000	80,000	—	—	—	—	—	—
1½	2,000	2,000	—	—	—	—	—	—
2	358,883	200,600	135,000	—	—	—	(*)23,283	—
Cumulative Total...	529,883	326,600	180,000	—	—	—	23,283	—
2½	2,000	2,000	—	—	—	—	—	—
2½	62,500	17,000	45,500	—	—	—	—	—
2½	213,790	38,364	165,678	9,748	—	—	—	—
2½	12,000	5,000	5,000	2,000	—	—	—	—
3	658,670	182,048	88,662	33,016	208,152	91,792	—	55,000
Cumulative Total...	1,478,843	571,012	484,840	44,764	208,152	91,792	23,283	55,000
3½	208,549	—	8,100	44,500	53,246	102,703	—	—
3½	391,521	29,903	16,960	290,199	19,791	34,658	(*)10	—
3½	165	155	10	—	—	—	—	—
4	1,018,287	127,539	103,768	65,528	439,431	36,523	(*)156	245,342
Cumulative Total...	3,097,365	728,609	613,678	444,991	720,620	265,676	23,449	300,342
4½	18,250	—	—	—	10,750	7,500	—	—
4½	1,488,251	112,502	166,681	133,279	1,010,883	63,256	(*)1,650	—
4½	98,836	1,100	22,600	1,340	60,535	13,261	—	—
5	1,022,923	36,457	367,419	62,096	329,627	193,275	(*)14	34,035
Cumulative Total...	5,725,625	878,668	1,170,378	641,706	2,132,415	542,968	25,113	334,377
5½	131	28	—	100	3	—	—	—
5½	233,485	130,760	23,512	56,894	21,809	510	—	—
6	107,551	9,010	55,604	22,923	15,066	906	(*)3,955	71
6½	24,469	162	58	24,245	4	—	(*)16	—
Cumulative Total...	6,091,261	1,018,628	1,249,552	745,868	2,169,297	544,384	29,084	334,448
Various.....	4,212	296	184	3,645	—	—	87	—
TOTAL.....	6,095,473	1,018,924	1,249,736	749,513	2,169,297	544,384	29,171	334,448

(*) By drawings.

(*) Demond.

(*) Optional.

(*) Past due.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 50

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

AS AT AUGUST 31, 1937

ANALYSIS BY MATURITIES AND CURRENCIES OF PAYMENT

Thousands of Dollars

Payable in	Amount Out- standing	MATURITIES						Per- petuals
		1937-40	1941-45	1946-50	1951-60	1961-80	Various (*)	
CANADA.....	3,404,992	831,154	931,593	437,027	1,058,919	87,148	4,151	55,000
NEW YORK.....	504,877	53,591	119,865	28,021	200,000	103,400	—	—
CANADA OR NEW YORK.	467,346	23,459	82,203	57,294	268,693	34,047	1,650	—
CANADA, NEW YORK OR LONDON.....	750,430	29,030	54,294	29,262	373,733	264,111	—	—
CANADA OR LONDON....	79,141	2,000	36,635	22,211	14,856	3,439	—	—
LONDON.....	872,987	79,690	25,146	164,734	248,360	52,239	23,370	279,448
LONDON OR PARIS.....	4,736	—	—	—	4,736	—	—	—
LONDON OR NEW YORK.	10,964	—	—	10,964	—	—	—	—
TOTAL.....	6,095,473	1,018,924	1,249,736	749,513	2,169,297	544,384	(*)29,171	334,448

(*) Past due 5,605; demand 40; by drawings 23,370; and optional 156.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

OUTSTANDING DEBT

ANALYSIS BY PURPOSES

Thousands of Dollars

Item No.		Dominion of Canada, C.N.R. and Provinces	Eliminations	Dominion of Canada, and C.N.R.	Provinces
		1913 (1)			
1	ACTIVE OR SELF-SUPPORTING ASSETS.....	288,486	715	131,933	157,268
2	Percentage of total debt.....	36.3%	—	25.3%	55.2%
3	PUBLIC WORKS.....	222,129	—	164,935	57,194
4	Percentage of total debt.....	28.0%	—	31.7%	20.1%
5	OTHER ASSETS AND EXPENDITURES.....	502,250	555	444,944	56,751
6	Percentage of total debt.....	63.2%	—	85.4%	19.9%
7	DEFICIT ACCOUNTS.....	218,596	21,000	211,351	13,755
8	Percentage of total debt.....	27.5%	—	40.6%	4.8%
9	PROVINCE DEBT ACCOUNTS.....	—	9,624	9,624	—
10	Percentage of total debt.....	—	—	1.8%	—
11	TOTAL ASSETS AND EXPENDITURES, accounting for direct and indirect debt.....	794,269	11,536	520,837	284,968
		1921 (1)			
12	ACTIVE OR SELF-SUPPORTING ASSETS.....	486,184	21,109	211,833	295,460
13	Percentage of total debt.....	11.8%	—	6.0%	46.7%
14	PUBLIC WORKS.....	485,067	—	258,363	226,704
15	Percentage of total debt.....	11.8%	—	7.3%	35.8%
16	OTHER ASSETS AND EXPENDITURES.....	2,104,293	3,540	1,976,830	131,003
17	Percentage of total debt.....	51.3%	—	56.2%	20.6%
18	DEFICIT ACCOUNTS.....	1,028,145	34,667	1,082,637	19,825
19	Percentage of total debt.....	25.1%	—	30.8%	3.1%
20	PROVINCE DEBT ACCOUNTS.....	—	9,624	9,624	—
21	Percentage of total debt.....	—	—	0.3%	—
22	TOTAL ASSETS AND EXPENDITURES, accounting for direct and indirect debt.....	4,103,689	49,692	3,520,039	633,342

(1) As at the fiscal years ends nearest to December 31st.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 51

OUTSTANDING DEBT

ANALYSIS BY PURPOSES

Thousands of Dollars

ANALYSIS BY PROVINCES									Item No.
Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
1913 (')									
—	4,729	1,775	6,938	25,294	36,743	27,548	26,481	27,760	1
—	40.5%	15.5%	21.8%	60.9%	80.6%	70.3%	50.9%	54.8%	2
960	5,893	3,477	14,320	—	9,244	11,871	9,314	2,115	3
99.8%	50.5%	30.3%	44.9%	—	20.3%	30.3%	17.9%	4.2%	4
2	4	6,234	372	13,843	4,393	780	16,036	15,087	5
0.2%	—	54.3%	1.2%	33.3%	9.6%	2.0%	30.8%	29.8%	6
—	1,055	14	10,218	2,399	4,801	1,005	220	5,683	7
—	9.0%	0.1%	32.1%	5.8%	10.5%	2.6%	0.4%	11.2%	8
—	—	—	—	—	—	—	—	—	9
—	—	—	—	—	—	—	—	—	10
962	11,681	11,472	31,848	41,536	45,579	39,194	52,051	50,645	11
1921 (')									
5	7,139	4,738	16,711	153,712	43,573	27,105	26,396	16,081	12
0.4%	32.7%	16.6%	27.2%	70.2%	60.4%	51.1%	27.5%	20.0%	13
1,234	13,662	11,234	41,944	51,987	27,435	24,643	30,232	24,333	14
99.5%	62.6%	39.2%	68.4%	23.7%	38.0%	46.4%	31.6%	30.3%	15
1	8	11,293	3,361	25,162	4,548	5,040	36,970	44,620	16
0.1%	—	39.5%	5.5%	11.5%	6.3%	9.5%	38.6%	55.6%	17
—	1,019	1,339	690	11,907	3,377	3,694	2,246	4,761	18
—	4.7%	4.7%	1.1%	5.4%	4.7%	7.0%	2.3%	5.9%	19
—	—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	—	—	21
1,240	21,828	28,604	61,326	218,954	72,179	53,094	95,844	80,273	22

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

OUTSTANDING DEBT

ANALYSIS BY PURPOSES

Thousands of Dollars

Item No.		Dominion of Canada, C.N.R. and Provinces	Eliminations	Dominion of Canada, and C.N.R.	Provinces
		1926 (*)			
1	ACTIVE OR SELF-SUPPORTING ASSETS.....	1,454,464	28,536	1,026,148	456,852
2	Percentage of total debt.....	32.6%	—	28.8%	48.0%
3	PUBLIC WORKS.....	698,823	—	329,139	369,684
4	Percentage of total debt.....	15.7%	—	9.2%	38.9%
5	OTHER ASSETS AND EXPENDITURES.....	1,567,595	2,678	1,433,929	136,344
6	Percentage of total debt.....	35.2%	—	40.2%	14.3%
7	DEFICIT ACCOUNTS.....	738,751	39,886	790,026	11,389
8	Percentage of total debt.....	16.5%	—	22.1%	1.2%
9	PROVINCE DEBT ACCOUNTS.....	—	9,624	9,624	—
10	Percentage of total debt.....	—	—	0.3%	—
11	TOTAL ASSETS AND EXPENDITURES, accounting for direct and indirect debt.....	4,459,633	61,476	3,569,618	951,491
		1930 (*)			
12	ACTIVE OR SELF-SUPPORTING ASSETS.....	1,111,117	24,894	538,563	597,448
13	Percentage of total debt.....	22.4%	—	14.2%	48.0%
14	PUBLIC WORKS.....	960,790	—	414,633	546,157
15	Percentage of total debt.....	19.3%	—	11.0%	43.8%
16	OTHER ASSETS AND EXPENDITURES.....	2,389,635	1,215	2,263,181	125,239
17	Percentage of total debt.....	48.1%	—	59.9%	10.0%
18	DEFICIT ACCOUNTS.....	504,839	44,872	572,501	22,790
19	Percentage of total debt.....	10.2%	—	15.2%	1.8%
20	PROVINCE DEBT ACCOUNTS.....	—	9,624	9,624	—
21	Percentage of total debt.....	—	—	0.3%	—
22	TOTAL ASSETS AND EXPENDITURES, accounting for direct and indirect debt.....	4,966,381	58,927	3,779,254	1,246,054

(*) As at the fiscal year ends nearest to December 31st.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 51

OUTSTANDING DEBT

(Continued)

ANALYSIS BY PURPOSES

Thousands of Dollars

ANALYSIS BY PROVINCES									Item No.
Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
1926 (')									
58 2.8%	11,816 30.6%	7,427 19.6%	47,512 48.3%	257,195 63.2%	56,615 62.8%	27,281 46.4%	33,708 27.4%	15,240 15.9%	1
1,548 74.4%	24,232 62.9%	18,054 47.8%	60,136 61.0%	120,940 29.7%	32,793 36.4%	31,994 54.4%	41,358 33.7%	38,629 40.3%	2
8 0.4%	193 0.5%	12,043 31.9%	10,406 10.6%	10,381 2.6%	4,203 4.7%	3,642 6.2%	44,930 36.6%	50,538 52.7%	5
466 22.4%	2,320 6.0%	277 0.7%	19,616 19.9%	18,452 4.5%	3,513 3.9%	4,124 7.0%	2,845 2.3%	8,496 8.9%	7
—	—	—	—	—	—	—	—	—	9
—	—	—	—	—	—	—	—	—	10
2,080	38,561	37,801	98,438	406,968	90,098	58,793	122,841	95,911	11
1930 (')									
49 1.7%	20,195 36.5%	10,654 20.3%	52,288 49.8%	330,506 59.8%	65,513 60.9%	36,075 36.2%	57,245 41.4%	24,923 18.9%	12
2,430 85.9%	32,805 59.2%	36,137 68.8%	75,518 71.0%	187,329 33.9%	44,467 41.3%	50,723 50.9%	60,867 44.0%	55,881 42.3%	13
16 0.6%	708 1.3%	4,228 8.0%	23,764 22.6%	23,625 4.3%	4,237 3.9%	14,271 14.3%	7,271 5.3%	47,119 35.6%	14
335 11.8%	1,656 3.0%	1,521 2.9%	46,636 44.4%	11,210 2.0%	6,565 6.1%	1,421 1.4%	12,863 9.3%	4,247 3.2%	15
—	—	—	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	17
—	—	—	—	—	—	—	—	—	18
—	—	—	—	—	—	—	—	—	19
—	—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	—	—	21
2,838	55,364	52,548	184,934	552,678	187,652	99,648	138,246	132,178	22

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

OUTSTANDING DEBT

ANALYSIS BY PURPOSES

Thousands of Dollars

Item No.		Dominion of Canada, C.N.R. and Provinces	Eliminations	Dominion of Canada, and C.N.R.	Provinces
		1933 (*)			
1	ACTIVE OR SELF-SUPPORTING ASSETS.....	822,734	94,544	324,174	593,104
2	Percentage of total debt.....	14.1%	—	7.4%	37.5%
3	PUBLIC WORKS.....	1,102,647	—	439,453	663,194
4	Percentage of total debt.....	18.9%	—	10.0%	42.0%
5	OTHER ASSETS AND EXPENDITURES.....	2,966,753	5,957	2,696,030	264,766
6	Percentage of total debt.....	50.8%	—	61.5%	16.7%
7	DEFICIT ACCOUNTS.....	949,476	45,318	935,419	59,375
8	Percentage of total debt.....	16.2%	—	21.3%	3.8%
9	PROVINCE DEBT ACCOUNTS.....	—	9,624	9,624	—
10	Percentage of total debt.....	—	—	0.2%	—
11	TOTAL ASSETS AND EXPENDITURES, accounting for direct and indirect debt.....	5,841,610	124,281	4,385,452	1,580,439
				1937 (*)	
12	ACTIVE OR SELF-SUPPORTING ASSETS.....	1,064,735	159,485	598,383	625,837
13	Percentage of total debt.....	16.1%	—	12.3%	31.9%
14	PUBLIC WORKS.....	1,335,050	—	459,415	875,635
15	Percentage of total debt.....	20.2%	—	9.5%	44.7%
16	OTHER ASSETS AND EXPENDITURES.....	2,512,885	1,561	2,149,440	361,884
17	Percentage of total debt.....	37.9%	—	44.3%	18.5%
18	DEFICIT ACCOUNTS.....	1,708,920	45,428	1,657,413	96,935
19	Percentage of total debt.....	25.8%	—	34.1%	4.9%
20	PROVINCE DEBT ACCOUNTS.....	—	9,624	9,624	—
21	Percentage of total debt.....	—	—	0.2%	—
22	TOTAL ASSETS AND EXPENDITURES, accounting for direct and indirect debt.....	6,621,590	193,728	4,855,027	1,960,291

(*) As at the fiscal years ends nearest to December 31st.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 51

(Concluded)

OUTSTANDING DEBT

ANALYSIS BY PURPOSES

Thousands of Dollars

ANALYSIS BY PROVINCES									Item No.
Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
1933 (')									
101	22,544	10,985	47,900	339,270	43,585	53,221	46,571	28,927	1
2.6%	33.4%	17.9%	28.1%	49.0%	36.8%	34.6%	29.4%	18.8%	2
3,268	40,386	42,402	103,234	244,825	49,478	53,942	68,769	56,890	3
82.8%	60.0%	69.1%	60.6%	35.4%	41.8%	35.2%	43.5%	36.9%	4
44	2,054	6,514	42,284	81,175	26,350	44,916	14,791	46,638	5
1.1%	3.0%	10.6%	24.8%	11.7%	22.2%	29.2%	9.3%	30.2%	6
532	2,479	1,476	23,034	27,216	904	1,584	28,201	21,825	7
13.5%	3.6%	2.4%	13.5%	3.9%	0.8%	1.0%	17.8%	14.1%	8
—	—	—	—	—	—	—	—	—	9
—	—	—	—	—	—	—	—	—	10
3,945	67,463	61,377	170,384	692,486	118,509	153,663	158,332	154,280	11
1937 (')									
226	23,098	12,524	60,687	351,119	44,529	50,532	43,846	39,276	12
3.8%	24.8%	15.3%	21.2%	43.5%	36.4%	23.4%	25.8%	22.0%	13
5,098	63,776	61,911	150,186	349,425	53,871	55,377	76,285	59,706	14
86.1%	68.5%	75.5%	52.6%	43.3%	44.0%	25.7%	44.9%	33.4%	15
93	3,500	5,995	102,919	48,841	28,083	103,393	21,986	47,074	16
1.6%	3.8%	7.3%	36.0%	6.1%	23.0%	47.9%	13.0%	26.4%	17
505	2,723	1,533	28,163	57,655	4,133	6,590	27,623	32,602	18
8.5%	2.9%	1.9%	9.8%	7.1%	3.4%	3.0%	16.3%	18.2%	19
—	—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	—	—	21
5,922	93,097	81,963	285,629	807,040	122,350	215,892	169,740	178,658	22

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

OUTSTANDING DEBT

INCREASE OR DECREASE

Thousands of Dollars

Item No.	Year or Period	COMBINED DEBT Increase or Decrease	Eliminations (1)	DOMINION AND C.N.R. Increase or Decrease	PROVINCES Increase or Decrease (2)
1	1914-1921.....	3,309,420	38,156	2,999,202	348,374
2	1922-1924.....	354,486	10,194	104,798	259,882
3	1925	30,708	1,066	49,418	19,776
4	1926	32,166	524	5,801	38,491
5	1927	6,581	8,219	49,055	34,255
6	1928	24,896	1,430	28,915	55,241
7	1929	133,171	5,540	75,875	62,836
8	1930	355,262	1,300	211,731	142,231
9	1931	370,355	26,682	242,600	154,437
10	1932	226,451	25,441	157,675	94,217
11	1933	278,423	13,231	205,923	85,731
12	1934	260,101	27,499	170,171	117,429
13	1935	298,897	29,111	219,265	108,743
14	1936	57,163	3,025	24,524	29,614
15	1937	163,819	15,862	55,615	124,066
16		5,827,321	182,192	4,334,190	1,675,323
RECONCILIATION					
17	Debt Outstanding, 1913.....	794,269	11,536	520,837	284,968
18	Increase, 1914-1937.....	5,827,321	182,192	4,334,190	1,675,323
19	Debt Outstanding, 1937.....	6,621,590	193,728	4,855,027	1,960,291

(1) Elimination of increase or decrease in inter-governmental debt.

(2) Increase or decrease before elimination of inter-governmental debt.

(3) Excludes unpaid interest, 2,695.

(4) Excludes unpaid interest, estimated at 6,095.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 52

OUTSTANDING DEBT

INCREASE OR DECREASE

Thousands of Dollars

ANALYSIS BY PROVINCES									Item No.
Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
278	10,147	17,132	29,478	177,418	26,600	13,900	43,793	29,628	1
686	10,583	5,293	34,045	158,507	13,508	4,714	16,661	15,885	2
173	4,140	2,325	1,419	7,075	1,969	305	3,621	1,251	3
19	2,010	1,579	1,648	22,432	2,442	680	6,715	1,004	4
160	3,162	1,930	67	15,622	1,757	1,153	7,489	2,915	5
192	2,790	3,493	2,257	31,674	4,537	3,892	4,153	6,767	6
177	6,472	2,870	631	32,501	4,746	12,583	7,616	10,472	7
221	4,379	6,446	8,055	65,905	6,514	23,227	11,379	16,105	8
547	4,297	5,786	20,426	45,548	8,405	37,914	16,328	15,186	9
289	1,043	1,236	20,403	53,738	1,002	8,428	4,739	3,339	10
279	6,759	1,815	24,621	40,530	1,450	7,673	981	3,585	11
357	4,180	1,404	17,803	58,048	2,450	19,747	6,564	6,876	12
1,055	6,877	4,412	21,682	44,896	719	12,627	6,938	9,537	13
214	5,957	5,625	25,749	11,632	3,355	5,504	(¹) 1,356	7,206	14
351	8,620	9,145	50,011	23,242	2,683	35,359	(¹) 738	759	15
4,960	81,416	70,491	253,781	765,504	76,771	176,698	117,689	128,013	16
RECONCILIATION									
962	11,681	11,472	31,848	41,536	45,579	39,194	52,051	50,645	17
4,960	81,416	70,491	253,781	765,504	76,771	176,698	117,689	128,013	18
5,922	93,097	81,963	285,629	807,040	122,350	215,892	169,740	178,658	19

**TAXES ON CORPORATIONS
PROVINCES**

Item No.	
	PROVINCIAL CORPORATION TAXES—
1	Accident and Guarantee Companies— (a) Flat rate.....
2	Banks— (a) Capital stock..... (b) Number of branches..... (c) Average monthly volume of business..... (d) Excess of average monthly deposits over the sum of average loans and the increase in investments in provincial and municipal securities during the year..... (e) Net income..... (f) Reserve fund and undivided profits..... (g) Private bankers..... (h) Average amount loans and deposits.....
3	Building Companies— (a) Flat rate—not over \$500.....
4	Chain Stores— (a) Capital stock..... (b) Places of business..... (c) Net income.....
5	Electric Power Companies— (a) Capital stock..... (b) Places of business and population..... (c) Power lines and plants (Electric Power Taxation Act—Alberta)..... (d) Gross revenue..... (e) Net income..... (f) Electric meters in use.....
6	Express Companies— (a) Capital stock..... (b) Places of business..... (c) Mileage operated..... (d) Gross revenue..... (e) Net income..... (f) Surcharge.....
7	Extra-Provincial Companies—⁽¹⁾ (a) Retail sales in province..... (b) Capital invested or used in province..... (c) Gross income from construction contracts..... (d) Authorized capital and capital stock..... (e) Net income tax..... (f) Surcharge of \$50.....
8	Finance Companies— (a) Capital stock..... (b) Places of business..... (c) Gross revenue..... (d) Flat rate..... (e) Net income.....

* Denotes existence of tax.

⁽¹⁾ Not specially taxed but treated as an ordinary company and taxed as such according to the general taxes shown under "Miscellaneous," Item 28.

⁽²⁾ Levied under the "Corporations Tax Act," New Brunswick, 1938.

⁽³⁾ Additional tax for companies with \$30,000 or more paid-up capital.

TAXES ON CORPORATIONS
PROVINCES

TABLE 53

Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Item No.
*	—	—	—	—	—	—	—	—	1 (a)
—	*	—	*	*	—	—	*	—	2 (a)
—	*	*	—	—	*	*	—	*	(b)
—	—	*	*	*	—	*	*	*	(c)
—	—	—	—	*	—	*	—	—	(d)
*	—	—	—	*	*	*	—	—	(e)
—	—	*	—	—	—	—	—	—	3 (a)
*	*	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4 (a)
—	—	—	—	—	—	—	—	—	5 (a)
—	*	(*)	(*)	*	*	(*)	*	—	(b)
—	*	(*)	—	—	—	—	*	(*)	(c)
—	*	(*)	—	*	—	—	*	—	(d)
—	—	—	*	—	—	—	—	—	6 (a)
—	*	*	*	*	*	*	*	*	(b)
—	—	—	—	—	—	—	—	—	7 (a)
—	—	*	—	—	—	—	—	—	(b)
—	—	*	—	—	—	—	—	—	(c)
—	*	*	—	—	—	*	—	—	8 (a)
—	—	—	—	—	—	—	—	—	(b)
—	—	—	—	—	—	—	—	—	(c)
—	—	—	—	—	—	—	—	—	(d)
—	—	—	—	—	—	—	—	—	(e)
—	—	—	—	—	—	—	—	—	(f)
—	—	—	—	—	—	—	—	—	(g)
—	—	—	—	—	—	—	—	—	(h)
—	—	—	—	—	—	—	—	—	(i)
—	—	—	—	—	—	—	—	—	(j)
—	—	—	—	—	—	—	—	—	(k)
—	—	—	—	—	—	—	—	—	(l)
—	—	—	—	—	—	—	—	—	(m)
—	—	—	—	—	—	—	—	—	(n)
—	—	—	—	—	—	—	—	—	(o)
—	—	—	—	—	—	—	—	—	(p)
—	—	—	—	—	—	—	—	—	(q)
—	—	—	—	—	—	—	—	—	(r)
—	—	—	—	—	—	—	—	—	(s)
—	—	—	—	—	—	—	—	—	(t)
—	—	—	—	—	—	—	—	—	(u)
—	—	—	—	—	—	—	—	—	(v)
—	—	—	—	—	—	—	—	—	(w)
—	—	—	—	—	—	—	—	—	(x)
—	—	—	—	—	—	—	—	—	(y)
—	—	—	—	—	—	—	—	—	(z)

(*) Where net income tax payable is higher than the gross income tax, assessment is made under net income tax.
 (1) New Brunswick did not have a general corporation tax until 1936 except on Extra-Provincial Companies.
 (2) Abolished by 1934 "Corporations Tax Act," New Brunswick.
 (3) Special tax on Finance Companies in Ontario abolished in 1935—now treated as an ordinary company and taxed as such according to the general taxes under "Miscellaneous" Item 24.

TAXES ON CORPORATIONS
PROVINCES

Item
No.**PROVINCIAL CORPORATION TAXES (Continued)—**

9	Fire Insurance Companies— (a) Gross premiums..... (b) Flat rate..... (c) Net premiums.....
10	Gas Companies— (a) Capital stock..... (b) Places of business and population..... (c) Gas consumed..... (d) Gross revenue..... (e) Net income..... (f) Gas meters in use.....
11	Grain Companies— (a) Capital stock..... (b) Elevators..... (c) Net income..... (d) Surcharge.....
12	Insurance Companies— (a) Gross insurance premiums..... (b) Net insurance premiums..... (c) Places of business..... (d) Investments (extra-provincial companies)..... (e) Net income..... (f) Flat rate on head office in or outside Province (Life only)..... (g) Capital stock..... (h) Surcharge.....
13	Investment Companies— (a) Capital stock..... (b) Places of business..... (c) Gross revenue..... (d) Net income.....
14	Land Companies— (a) Capital stock..... (b) Places of business..... (c) Net income..... (d) Investments and capital..... (e) Investment within the Province.....
15	Liquor Export Companies— (a) Flat rate—\$15,000 per annum.....
16	Loan Companies— (a) Capital stock..... (b) Investments and deposits..... (c) Gross revenue..... (d) Net income..... (e) Fixed rate..... (f) Investment within the Province.....

* Denotes existence of tax.

(†) Not specially taxed but treated as an ordinary company and taxed as such according to the general taxes shown under "Miscellaneous," Item 2a.

(‡) Levied under the "Corporations Tax Act," New Brunswick, 1938.

(§) Additional tax for companies with \$30,000 or more paid-up capital.

TAXES ON CORPORATIONS
PROVINCES

TABLE 53
(Continued)

Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Item No.
| *	| *	| *	|	| *	| *	|	| *	|	9
|	|	|	|	|	|	|	|	|	10
|	|	|	|	|	|	|	|	|	11
|	|	|	|	|	|	|	|	|	12
|	|	|	|	|	|	|	|	|	13
|	|	|	|	|	|	|	|	|	14
|	|	|	|	|	|	|	|	|	15
|	|	|	|	|	|	|	|	|	16

(*) Where net income tax payable is higher than the gross income tax, assessment is made under net income tax.

(*) Life companies only.

(*) Changed to Fixed Tax of \$150 on each Insurance Company's head office whether located in or outside the Province of New Brunswick.

TAXES ON CORPORATIONS
PROVINCES

Item No.	
	—————
	PROVINCIAL CORPORATION TAXES (Continued)—
17	Mining Companies— (a) Capital stock..... (b) Places of business..... (c) Profits..... (d) Net income (metal mining companies)..... (e) Alternative 2% mineral tax—assessed value of ore removed from mine (metal mining companies only)..... (f) Coal mines and coke ovens, output tax on tonnage.....
18	Oil Companies— (a) Capital stock..... (b) Net income..... (c) Number and size of tanks..... (d) Pipe Line Taxation Act—based on the assessed valuation of the pipe line.....
19	Pipe Line Companies.....
20	Race Track Companies— (a) Capital stock..... (b) Places of business..... (c) Number of days track open..... (d) Net income.....
21	Railway Companies— (a) Capital stock..... (b) Mileage operated..... (c) Net income..... (d) Places of business..... (e) "The Railway Taxation Act"—gross earnings..... (f) Agreement..... (g) Surcharge..... (h) Flat rate..... (i) Payment in lieu of taxes—C.N.R..... (j) Deduct portion of railway tax distributable to municipalities to be applied as payment to Health Department for indigent patients.....
22	Sleeping Car Companies— (a) Capital stock..... (b) Places of business..... (c) Net income..... (d) Investment in cars for use in Canada..... (e) Annual fixed charge not exceeding \$300.....
23	Steamship Companies— (a) Capital stock..... (b) Places of business..... (c) Net income..... (d) Flat rate.....

* Denotes existence of tax.

(1) Not specially taxed but treated as an ordinary company and taxed as such according to the general taxes shown under "Miscellaneous," Item 28.

(2) No producing companies in British Columbia.

(3) Levied under the "Corporations Tax Act," New Brunswick, 1938.

TAXES ON CORPORATIONS
PROVINCES

TABLE 53
(Continued)

Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Item No.
}	⓪	⓪	}	|	|	⓪	⓪	|	17
}	⓪	⓪	}	|	|	⓪	⓪	|	(b)
}	⓪	⓪	}	|	|	⓪	⓪	|	(d)
}	⓪	⓪	}	|	|	⓪	⓪	|	(f)
}	⓪	⓪	}	|	|	⓪	⓪	|	18
}	⓪	⓪	}	|	|	⓪	⓪	|	(b)
}	⓪	⓪	}	|	|	⓪	⓪	|	(d)
}	⓪	⓪	}	|	|	⓪	⓪	|	19
}	⓪	⓪	}	|	|	⓪	⓪	|	(b)
}	⓪	⓪	}	|	|	⓪	⓪	|	(d)
}	|	|	}	|	|	|	|	|	20
}	|	|	}	|	|	|	|	|	(b)
}	|	|	}	|	|	|	|	|	(d)
}	|	|	}	|	|	|	|	|	21
}	|	|	}	|	|	|	|	|	(b)
}	|	|	}	|	|	|	|	|	(d)
}	|	|	}	|	|	|	|	|	(f)
}	|	|	}	|	|	|	|	|	(h)
}	⓪	⓪	}	|	|	⓪	⓪	|	22
}	⓪	⓪	}	|	|	⓪	⓪	|	(b)
}	⓪	⓪	}	|	|	⓪	⓪	|	(d)
}	⓪	⓪	}	|	|	⓪	⓪	|	23
}	⓪	⓪	}	|	|	⓪	⓪	|	(b)
}	⓪	⓪	}	|	|	⓪	⓪	|	(d)

TAXES ON CORPORATIONS
PROVINCES

Item
No.

PROVINCIAL CORPORATION TAXES (Concluded)—

24	Telegraph Companies— (a) Capital stock..... (b) Places of business..... (c) Gross revenue..... (d) Net income..... (e) Amount invested in lines and property..... (f) Number of miles of wire used..... (g) Flat rate..... (h) Surcharge.....
25	Telephone Companies— (a) Capital stock..... (b) Places of business..... (c) Gross revenue..... (d) Net income..... (e) Telephone instruments in use..... (f) Long Distance Tolls.....
26	Tramway Companies— (a) Capital stock..... (b) Places of business..... (c) Mileage operated..... (d) Gross revenue..... (e) Net income.....
27	Trust Companies— (a) Capital stock..... (b) Gross revenue..... (c) Net income..... (d) Fixed rate..... (e) Gross profits.....
28	Miscellaneous Companies—(*) (a) Capital stock, value of shares or capital employed..... (b) Places of business..... (c) Net income..... (d) Annual returns and registration fees based on authorized capital..... (e) Other taxes—Gasoline dealers..... (f) Surcharge.....
29	Surcharge on Corporation Taxes— (a) Interest.....

* Denotes existence of tax.

(*) Levied under the "Corporations Tax Act," New Brunswick, 1938.

(*) Not specially taxed but treated as an ordinary company and taxed as such according to the general taxes shown under "Miscellaneous," Item 28.

(*) Municipally owned telephone companies in Alberta not taxed.

(*) New Brunswick Telephone Co.—taxed on gross revenue from long distance calls. All other telephone companies in New Brunswick taxed on total gross revenue plus 25 cents per telephone. Changed to tax on paid-up capital for all companies in 1938—with additional tax on gross annual income if paid-up capital is over \$30,000.

TAXES ON CORPORATIONS
PROVINCES

TABLE 53
(Concluded)

Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Item No.
—	—	—	*	—	—	—	—	—	24
—	—	*	*	—	—	*	—	—	(a)
—	—	*	*	—	*	*	*	*	(b)
—	*	*	*	*	—	*	*	*	(c)
—	*	*	—	*	—	—	—	—	(d)
*	*	*	—	—	—	—	—	—	(e)
—	—	—	—	—	—	—	*	—	(f)
—	—	—	—	—	—	—	—	—	(g)
—	*	(*)	*	*	—	—	—	—	(h)
*	*	(*)	*	—	(*)	(*)	(*)	—	25
—	*	(*)	*	*	—	—	—	—	(a)
—	*	(*)	*	*	—	—	—	—	(b)
—	*	(*)	—	—	—	—	—	—	(c)
—	—	—	*	—	—	—	—	—	(d)
(*)	—	—	*	(*)	—	(*)	—	—	(e)
—	—	—	*	—	—	—	—	—	(f)
—	*	—	*	—	—	—	—	—	(g)
—	—	—	*	—	—	—	—	—	(h)
—	—	—	*	—	—	—	—	—	26
—	—	—	*	—	—	—	—	—	(a)
—	*	—	*	—	—	—	—	—	(b)
—	—	—	*	—	—	—	—	—	(c)
—	—	—	*	—	—	—	—	—	(d)
—	—	—	—	—	—	—	—	—	(e)
—	—	—	—	—	—	—	—	—	(f)
—	—	—	—	—	—	—	—	—	(g)
—	—	—	—	—	—	—	—	—	(h)
—	—	—	—	—	—	—	—	—	27
—	*	(*)	*	*	*	*	*	*	(a)
—	*	(*)	*	*	*	*	*	*	(b)
—	—	*	—	*	—	—	—	—	(c)
—	—	—	—	—	—	—	—	—	(d)
—	—	—	—	—	—	—	—	—	(e)
—	—	—	—	—	—	—	—	—	(f)
—	—	—	—	—	—	—	—	—	(g)
—	—	—	—	—	—	—	—	—	(h)
—	—	—	—	—	—	—	—	—	28
—	(*)	—	*	*	*	*	*	*	(a)
—	—	—	—	—	—	—	—	—	(b)
—	*	(*)	*	*	(*)	*	*	*	(c)
—	—	—	—	—	—	—	—	—	(d)
—	—	—	*	—	—	—	*	—	(e)
—	—	—	—	—	—	—	—	—	(f)
—	—	—	—	—	—	—	—	—	(g)
—	—	—	—	—	—	—	—	—	(h)
—	—	—	—	—	—	—	—	—	29
—	—	—	*	—	—	—	—	—	(a)

(*) Where net income tax payable is higher than the gross income tax, assessment is made under net income tax and taxed as such according to the general taxes shown under "Miscellaneous" Item 28.
 (†) Special tax on Trolley Companies in Ontario discontinued in 1935. Now treated as ordinary companies.
 (‡) Includes all companies not specially taxed.
 (§) Taxes on paid-up capital of \$5,000,000 and over, employed in the Province by incorporated companies.
 (¶) Income taxes in Manitoba are levied on all companies not specially taxed under the "Corporations Tax Act."

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

TABLE 54

OVER-ALL SURPLUS OR DEFICIT

As adjusted for comparative purposes

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1913	1921	1926	1930	1933	1937
DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES—							
1	Revenue, Current Account (1).....	166,896	409,677	479,985	471,767	414,524	686,148
2	Expenditure, Current Account (1).....	152,809	431,522	392,806	550,367	587,257	714,013
3	Surplus or Deficit, Current Account.....	14,087	21,845	87,179	78,600	172,733	27,865
4	Expenditure, Capital Account.....	103,487	122,750	100,268	188,208	23,689	153,034
5	Over-all Deficit.....	89,400	144,595	13,089	266,808	196,422	180,899
DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS—(1)							
6	Revenue, Current Account (1).....	135,203	332,508	360,290	314,043	281,372	464,324
7	Expenditure, Current Account (1).....	118,294	354,467	282,545	387,844	405,430	478,168
8	Surplus or Deficit, Current Account.....	16,909	21,959	77,745	73,801	124,058	13,844
9	Expenditure, Capital Account.....	74,358	60,441	68,140	102,082	854	34,615
10	Over-all Surplus or Deficit.....	57,449	82,400	9,605	175,883	123,204	48,459
PROVINCES—							
11	Revenue, Current Account (1).....	44,935	90,400	133,757	173,823	150,283	244,474
12	Expenditure, Current Account (1).....	47,381	90,653	124,559	183,400	198,942	258,500
13	Surplus or Deficit, Current Account.....	2,446	253	9,198	9,577	48,659	14,026
14	Expenditure, Capital Account.....	29,129	62,309	32,126	86,125	24,543	118,419
15	Over-all Deficit.....	31,575	62,562	22,928	95,702	73,202	132,445
ELIMINATIONS—							
16	Revenue, Current Account.....	13,242	13,231	14,062	16,099	17,131	22,650
17	Expenditure, Current Account.....	12,866	13,598	14,298	20,877	17,115	22,655
18	Amounts included in Dominion current expenditures, but not in provincial current revenues— Natural Resources Award (Manitoba)....	—	—	—	4,584	—	—
19	Amounts included in Dominion capital expenditures, but not in provincial capital revenues.....	—	—	2	1	—	—
20	Other accounts.....	—	—	2	1	—	—
21	Variation, due to difference in fiscal year ends.	376	367	236	194	16	5

(1) Less refunds.

(2) Includes cash operating deficits and advances to the Canadian National Railways.

PLAN II

TABLE 55

Thousands of Dollars

Item No.		1926	1930	1933	1936	1937	1938	(¹)1939
PRINCE EDWARD ISLAND—								
PROVINCE—								
1	Surplus, before Sinking Funds.....	68	40	9	164	120	135	161
2	Sinking Funds.....	27	48	109	146	208	220	229
3	Surplus or Deficit.....	41	8	100	18	88	85	68
4	Relief to employables.....	—	—	—	14	21	50	(²)50
5	BALANCE.....	41	8	100	32	67	35	18
6	(Note also: Relief Works charged to Capital Account.....)	—	—	—	218	288	34	•)
MUNICIPALITIES—								
7	Surplus or Deficit.....	14	13	21	38	60		
8	Relief to employables.....	—	5	14	20	30		
9	BALANCE.....	14	8	7	18	30		
10	(Note also: Relief Works charged to Capital Account.....)	—	—	—	25	34		
NOVA SCOTIA—								
PROVINCE—								
11	Surplus or Deficit, before Sinking Funds.....	973	181	1,956	655	307	850	576
12	Sinking Funds.....	190	269	404	378	285	362	459
13	Surplus or Deficit.....	1,163	88	2,360	277	22	488	117
14	Relief to employables.....	—	—	472	—	236	302	191
15	BALANCE.....	1,163	88	1,888	277	258	790	308
16	(Note also: Relief Works charged to Capital Account.....)	—	—	791	1,057	1,173	464	•)
MUNICIPALITIES—								
17	Surplus or Deficit.....	499	13	466	276	135		
18	Relief to employables.....	—	70	652	178	172		
19	BALANCE.....	499	83	1,118	454	307		
20	(Note also: Relief Works charged to Capital Account.....)	—	—	18	3	69		
NEW BRUNSWICK—								
PROVINCE—								
21	Surplus or Deficit, before Sinking Funds.....	106	79	730	280	339	43	703
22	Sinking Funds.....	306	571	191	332	323	408	455
23	Surplus or Deficit.....	200	650	921	612	16	365	248
24	Relief to employables.....	—	—	252	324	28	149	(²)70
25	BALANCE.....	200	650	669	288	*44	216	318
26	(Note also: Relief Works charged to Capital Account.....)	—	—	365	905	614	•	•)
MUNICIPALITIES—								
27	Surplus or Deficit.....	35	80	272	129	576		
28	Relief to employables.....	—	55	389	119	74		
29	BALANCE.....	35	135	117	248	650		
30	(Note also: Relief Works charged to Capital Account.....)	—	—	115	—	15		

(1) Provincial estimates adjusted to comparable basis.

(2) Commission estimate.

PLAN II

TABLE 55

Thousands of Dollars

(Continued)

Item No.		1926	1930	1933	1936	1937	(¹)1938	(²)1939
	QUEBEC—							
	PROVINCE—							
1	Surplus or Deficit before Sinking Funds	6,655	3,018	15,259	15,576	10,571	686	4,889
2	Sinking Funds	1,795	1,104	1,815	3,782	3,155	3,240	3,335
3	Surplus or Deficit	4,860	1,914	17,074	19,358	13,726	2,554	1,554
4	Relief to employables	—	312	5,743	8,730	11,454	4,333	4,466
5	BALANCE	4,860	2,226	11,331	10,628	2,272	1,779	6,020
6	(Note also: Relief Works charged to Capital Account)	—	739	1,255	4,188	1,386	23,426	*)
	MUNICIPALITIES—							
7	Surplus or Deficit	643	579	6,219	5,024	5,190		
8	Relief to employables	—	525	7,696	9,829	7,829		
9	BALANCE	643	1,104	1,477	4,805	2,639		
10	(Note also: Relief Works charged to Capital Account)	—	—	1,167	—	—)
	ONTARIO—							
	PROVINCE—							
11	Surplus or Deficit, before Sinking Funds	692	1,031	13,020	10,045	3,352	615	1,249
12	Sinking Funds	215	—	—	1,017	1,041	(¹)1,000	(²)1,000
13	Surplus or Deficit	907	1,031	13,020	9,028	2,311	1,615	2,249
14	Relief to employables	28	24	9,361	11,427	8,347	7,935	7,945
15	BALANCE	879	1,007	3,659	20,455	10,658	6,320	5,696
16	(Note also: Relief Works charged to Capital Account)	—	—	2,164	2,457	5,252	*	*)
	MUNICIPALITIES—							
17	Surplus	1,183	169	1,087	2,005	1,956		
18	Relief to employables	—	1,180	6,956	7,615	5,209		
19	BALANCE	1,183	1,349	8,043	9,620	7,165		
20	(Note also: Relief Works charged to Capital Account)	—	—	109	7	100		
	MANITOBA—							
	PROVINCE—							
21	Surplus or Deficit, before Sinking Funds	1,303	1,233	2,466	1,527	(¹)191	(²)129	(³)1,941
22	Sinking Funds	130	228	338	379	378	378	378
23	Surplus or Deficit	1,173	1,461	2,804	1,906	187	249	2,319
24	Relief to employables	10	498	2,101	3,078	2,584	1,943	(²)2,640
25	BALANCE	1,183	963	703	1,172	2,397	1,694	321
26	(Note also: Relief Works charged to Capital Account)	—	117	13	874	320	*	*)
	MUNICIPALITIES—							
27	Surplus or Deficit	900	431	1,430	879	1,227		
28	Relief to employables	—	530	1,929	2,108	2,050		
29	BALANCE	900	961	499	1,229	823		
30	(Note also: Relief Works charged to Capital Account)	—	208	—	494	407		

(¹) Provincial estimates, adjusted to comparable basis, for the Province of Ontario in 1938.(²) Provincial estimates adjusted to comparable basis.(³) Commission estimate.

(*) After special \$750,000 subsidy from Dominion.

PLAN II
Thousands of Dollars

TABLE 55
(Concluded)

Item No.		1926	1930	1933	1936	1937	1938	1939 ⁽¹⁾
	SASKATCHEWAN—							
	PROVINCE—							
1	Surplus or Deficit, before Sinking Funds	1,684	5,752	8,295	9,972	(⁽²⁾)11,815	(⁽²⁾)12,122	(⁽²⁾)7,291
2	Sinking Funds.....	31	180	153	358	28	57	427
3	Surplus or Deficit.....	1,653	5,932	8,448	10,330	11,843	12,179	7,718
4	Relief to employables.....	31	1,633	5,617	(⁽²⁾)6,973	9,776	10,302	(⁽²⁾)5,573
5	BALANCE.....	1,684	4,299	2,831	3,357	2,067	1,877	2,145
6	(Note also: Relief Works charged to Capital Account.....)	—	550	—	—	—	*	*)
	MUNICIPALITIES—							
7	Surplus or Deficit (⁽²⁾).....	1,358	2,310	1,835	1,800	2,715		
8	Relief to employables.....	—	300	600	500	500		
9	BALANCE.....	1,358	2,610	2,435	2,300	3,215		
10	(Note also: Relief Works charged to Capital Account.....)	—	98	1	2	—)
	ALBERTA—							
	PROVINCE—							
11	Surplus or Deficit, before Sinking Funds	779	2,546	3,820	421	2,535	3,074	1,417
12	Sinking Funds.....	388	696	744	3	—	—	—
13	Surplus or Deficit.....	1,167	3,242	4,564	418	2,535	3,074	1,417
14	Relief to employables.....	21	637	1,235	2,229	1,540	932	1,064
15	BALANCE.....	1,146	2,605	3,329	2,647	4,075	4,006	2,481
16	Balance of full interest.....	—	—	—	2,695	3,400	3,300	3,200
17	Sinking Funds (1935).....	—	—	—	705	708	708	708
18	BALANCE.....	1,146	2,605	3,329	753	33	2	1,427
19	(Note also: Relief Works charged to Capital Account.....)	—	660	31	684	460	*	*)
	MUNICIPALITIES—							
20	Surplus.....	4,533	204	629	1,055	427		
21	Relief to employables.....	—	300	1,102	1,358	995		
22	BALANCE.....	4,533	504	1,731	2,413	1,422		
23	(Note also: Relief Works charged to Capital Account.....)	—	500	10	—	97)		
	BRITISH COLUMBIA—							
	PROVINCE—							
24	Surplus or Deficit.....	1,826	2,175	3,067	104	1,497	2,081	1,802
25	Sinking Funds.....	1,630	2,159	586	658	853	3,727	752
26	Surplus or Deficit.....	196	4,334	3,653	764	644	1,646	2,554
27	Relief to employables.....	—	992	3,234	3,983	3,408	3,270	(⁽²⁾)3,376
28	BALANCE.....	196	3,342	419	3,221	4,052	1,624	822
29	(Note also: Relief Works charged to Capital Account.....)	—	—	—	1,250	1,335	825	*)
	MUNICIPALITIES—							
30	Surplus or Deficit.....	700	278	905	822	1,564		
31	Relief to employables.....	—	260	1,072	751	749		
32	BALANCE.....	700	538	167	71	815		
33	(Note also: Relief Works charged to Capital Account.....)	—	733	2	98	11)		

(⁽¹⁾) Provincial estimates adjusted to comparable basis.

(⁽²⁾) After special \$3,500,000 subsidy from Dominion.

(⁽³⁾) After special \$1,500,000 subsidy from Dominion, per provincial estimates.

(⁽⁴⁾) Includes certain expenditures subsequently assumed by Dominion.

(⁽⁵⁾) Commission estimates.

(⁽⁶⁾) On an accrual—most a cash—basis.

COMPARATIVE STATISTICS OF PUBLIC FINANCE

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MUNICIPAL GOVERNMENTS

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SECTION III MUNICIPAL GOVERNMENTS

INTRODUCTION

THIS section has been compiled with the assistance of the Citizens' Research Institute of Canada. An attempt has been made to classify municipal statistics in more significant groupings than customary, and in particular to bring out the special problem of the metropolitan areas.⁽¹⁾ "Other Urban" includes all the cities, towns, and villages, generally speaking of 500 inhabitants or more, not included in the selected metropolitan groupings, and "Rural" all remaining municipal organizations, although the division between "other urban" and "rural" is in some cases only approximate.

⁽¹⁾ As metropolitan areas the cities and surrounding suburbs of Montreal, Toronto, Windsor, Winnipeg, and Vancouver have been taken, although, as noted in Book II (Section B, Chap. 6) Hamilton, Quebec, and Ottawa are larger than Windsor, but have not as marked metropolitan characteristics. The "Metropolitan" areas selected include the following municipalities.—

MONTREAL:

Montreal
Westmount
Outremont
Verdun
Lachine
St. Lambert
Longueuil
Montreal East
Montreal West
Mount Royal
La Salle
St. Pierre
Hampstead
St. Laurent
Pointe aux Trembles
Montreal North
Saint Michel
Montreal South

TORONTO:

Toronto
New Toronto
Mimico
Weston
Leaside
Forest Hill
Long Branch
Swansea
York Township
East York Township
Scarborough Township
North York Township
Etobicoke

WINDSOR:

Windsor
East Windsor
Walkerville
Sandwich
Riverside
Tecumseh
Ojibway
La Salle
Sandwich East
Sandwich West

WINNIPEG:

Winnipeg
St. Boniface
Transcona
Tuxedo
Fort Garry
Kildonan East
Kildonan West
St. James
St. Vital

VANCOUVER:

Vancouver
North Vancouver
New Westminster
Burnaby District
North Vancouver District
West Vancouver District

SECTION III MUNICIPAL GOVERNMENTS

INTRODUCTION—*Continued*

Revenues have been classified under real property taxes, sales and income taxes, "other" taxes, licences, permits and fees, public utility contributions, and "other" revenues. Expenditures have been classified under net debt service, education, relief, other public welfare, highways, and general government including miscellaneous. This analysis has been based on information contained in the annual reports of the provincial Departments of Municipal Affairs and Departments of Education, and in the records of the Dominion Bureau of Statistics and the Citizens' Research Institute of Canada. Where information was not available from these sources, estimates were made by sampling available reports of municipalities and school sections in the provinces concerned. Even where most of the information required was available from provincial reports, adjustments were necessary which in some cases involved a considerable degree of estimation to secure comparable classifications.

The amounts shown as Tax Revenues are taxes levied (as far as possible) and not cash collections. This accounts in some instances for the apparent excess of revenues over expenditures in recent years, particularly in the Prairie Provinces. This method avoids distortions due to abnormally favourable or unfavourable cash collections in any given year, and municipalities have, of course, tangible assets in the form of property liens to represent uncollected taxes, although in extreme circumstances these claims may be of little value. Unfortunately, there is insufficient information to prepare either comparable cash statements, or complete statements on an accrual basis, and to determine whether the latter provide adequate reserves and present a true picture. It was necessary to estimate the amounts shown under "Other Taxes," consisting largely of business taxes and, in the Maritimes, personal property taxes, in some cases in part on the basis of assessed values.

The division between revenue from "Licences, Permits, Fees, Fines, etc." and "Miscellaneous" is at best approximate. School fees and school miscellaneous revenues are included under these headings so far as possible. Public Utility contributions consisting of earnings in excess of interest requirements which were turned over to the municipality by municipally-owned waterworks, tramways, power plants, etc., in a number of provinces were not definitely obtainable.

"School Grants" are those received by the school boards from the province, but in the provinces such as New Brunswick, Nova Scotia, and Prince Edward Island, where grants are given directly to the teachers by the provincial governments, these sums are not included. Grants from provincial governments for highways and other purposes may not be entirely complete, as in some instances information is not available in municipal reports.

In order to give an approximate estimate of net debt charges, comparable with Dominion and provincial figures, interest and debt retirement payments on self-supporting utilities have been excluded, but no other adjustments (which would in any case be of minor importance) have been made. Debt charges on school debt are included. While a number of provincial reports give figures for debt charges, these sometimes include those on public utilities and usually do not include those on school debts. Also in most instances interest and debt repayment figures are not given separately. For these reasons, estimates have had to be made in many cases. They are based on extensive sampling of individual municipalities and school districts.

SECTION III MUNICIPAL GOVERNMENTS

INTRODUCTION—*Concluded*

Educational expenditures do not include annual charges on debt incurred for school purposes. They do include expenditures on education in rural school districts including estimated amounts for rural districts in the Maritime Provinces.

Public welfare expenditures include expenditures on health and sanitation as well as poor relief, hospitals, etc. Amounts are estimated in considerable part on the basis of sampling representative municipalities.

Highway expenditures are seldom completely segregated in provincial reports and a degree of estimation was thus required. Annual charges on highway debt are shown under debt service and are not included in highway expenditures.

School board (including Separate School board) and guaranteed debts, following the practice adopted in the preparation of the Dominion and provincial statements, have been consolidated with the appropriate municipal bodies.⁽¹⁾ Total debt has been classified as General, School, Highway, and Public Utility, although the breakdown, both of debt and of sinking funds, has had to be estimated in a number of cases where actual figures were not available. It is thought, however, that the basis of estimation is sufficiently accurate to give a satisfactory picture of relative proportions and comparative trends, and to make possible the construction of the consolidated balance sheets in Section A of this Book.

⁽¹⁾ The figures of guaranteed debt do not include municipal guarantees also guaranteed by the province, since these have been included in the provincial statement, e.g., Vancouver and District Joint Sewerage and Drainage Board and the Sandwich, Windsor, and Amherstburg Railway. The debt of the Montreal Metropolitan Commission is not shown under guaranteed debt but has been apportioned to the individual municipalities, following the practice of the Municipal Statistics Report of the Province of Quebec. Figures of guaranteed debt are not complete as information was not available in all cases of industrial guarantees by municipalities.

MUNICIPAL GOVERNMENTS
SUMMARY OF OUTSTANDING DEBT

TABLE 56

Thousands of Dollars

Item No.		As at fiscal year ends nearest to December 31				
		1913	1921	1926	1930	1937
	SCHOOLS (Gross)—					
1	Metropolitan.....	32,827	71,620	94,019	109,970	115,228
2	Other Urban.....	27,431	59,142	78,749	98,203	86,981
3	Rural.....	5,933	10,120	14,964	18,226	14,684
4	Sub-Total—Schools (Gross).....	66,191	140,882	187,732	226,399	216,893
	HIGHWAYS (Gross)—					
5	Metropolitan.....	72,764	106,284	128,563	166,680	189,600
6	Other Urban.....	82,157	118,914	135,131	163,106	141,500
7	Rural.....	8,284	19,855	22,336	23,643	16,900
8	Sub-Total—Highways (Gross).....	163,205	245,053	286,030	353,429	348,000
	MUNICIPAL GENERAL (Gross)—					
9	Metropolitan.....	95,055	148,449	179,845	228,803	316,592
10	Other Urban.....	61,063	87,795	110,403	113,542	132,979
11	Rural.....	9,969	11,170	16,388	23,630	22,580
12	Sub-Total—Municipal General (Gross).....	166,087	247,414	306,636	365,975	472,151
	LESS SINKING FUNDS—					
13	Metropolitan.....	17,387	50,540	58,442	69,932	106,132
14	Other Urban.....	15,047	42,378	56,905	73,219	70,721
15	Rural.....	883	2,303	3,688	4,027	5,280
16	Sub-Total—Sinking Funds.....	33,317	95,221	119,035	147,178	182,133
	PUBLIC UTILITY (Net)—					
17	Metropolitan.....	52,319	103,836	147,565	164,629	143,478
18	Other Urban.....	74,670	107,866	107,384	115,864	99,360
19	Rural.....	4,000	4,652	16,025	16,304	14,505
20	Sub-Total—Public Utility (Net).....	130,989	216,354	270,974	296,797	257,343
	GUARANTEED—					
21	Metropolitan.....	1,720	38,863	44,356	45,407	45,424
22	Other Urban.....	—	607	1,172	1,493	1,455
23	Rural.....	—	—	—	—	—
24	Sub-Total—Guaranteed.....	1,720	39,470	45,528	46,900	46,879
	BANK LOANS—					
25	Metropolitan.....	—	—	34,800	55,500	52,193
26	Other Urban.....	9,740	3,898	20,198	25,960	35,502
27	Rural.....	37	5,834	5,575	14,563	24,313
28	Sub-Total—Bank Loans.....	9,777	9,732	60,573	96,023	112,008
	TOTAL OUTSTANDING DEBT—					
29	Metropolitan.....	237,298	418,512	570,706	701,057	756,383
30	Other Urban.....	240,914	335,844	396,132	444,949	427,056
31	Rural.....	27,340	49,328	71,600	92,339	87,702
32	GRAND TOTAL—OUTSTANDING DEBT.....	504,652	803,684	1,038,438	1,238,345	1,271,141

MUNICIPAL GOVERNMENTS
OUTSTANDING DEBT
METROPOLITAN, OTHER URBAN AND RURAL
Thousands of Dollars

TABLE 57

Item No.		As at fiscal year ends nearest to December 31				
		1913	1921	1926	1930	1937
	METROPOLITAN—					
1	Quebec (Montreal).....	100,530	165,759	202,777	251,990	344,534
2	Ontario (Toronto).....	51,057	132,818	209,006	252,267	222,699
3	(Windsor).....	1,540	11,489	26,572	38,024	35,138
4	Manitoba (Winnipeg).....	36,971	57,790	75,930	80,144	73,266
5	British Columbia (Vancouver).....	47,200	50,656	56,421	78,632	80,746
6	Sub-Total—Metropolitan.....	237,298	418,512	570,706	701,057	756,383
	OTHER URBAN—					
7	Prince Edward Island.....	705	1,132	1,268	1,586	2,597
8	Nova Scotia.....	12,109	18,513	20,340	22,120	21,915
9	New Brunswick.....	6,552	11,508	14,483	15,651	16,718
10	Quebec.....	32,132	48,364	69,660	87,856	113,706
11	Ontario.....	69,984	126,264	155,573	182,662	163,006
12	Manitoba.....	4,348	6,593	5,567	4,756	4,104
13	Saskatchewan.....	34,625	39,662	41,126	46,102	37,258
14	Alberta.....	59,959	58,866	64,266	62,645	46,851
15	British Columbia.....	19,600	24,942	23,849	21,571	20,901
16	Sub-Total—Other Urban.....	240,014	335,844	396,132	444,949	427,056
	RURAL—					
17	Prince Edward Island (included in Other Urban)	—	—	—	—	—
18	Nova Scotia.....	837	1,146	1,387	1,490	1,785
19	New Brunswick.....	137	254	1,309	1,216	3,712
20	Quebec.....	6,538	4,809	7,362	13,905	15,977
21	Ontario.....	8,767	21,365	32,310	38,697	27,105
22	Manitoba.....	2,300	5,440	9,719	10,379	9,790
23	Saskatchewan.....	3,002	9,831	14,254	17,925	20,474
24	Alberta.....	1,609	1,566	1,056	3,622	4,453
25	British Columbia.....	4,150	4,917	4,203	5,105	4,406
26	Sub-Total—Rural.....	27,340	49,328	71,600	92,339	87,702
	TOTAL—					
27	Prince Edward Island.....	705	1,132	1,268	1,586	2,597
28	Nova Scotia.....	12,946	19,659	21,727	23,610	23,700
29	New Brunswick.....	6,689	11,762	15,792	16,867	20,430
30	Quebec.....	139,200	218,932	279,799	353,751	474,217
31	Ontario.....	131,348	291,936	423,461	511,650	447,948
32	Manitoba.....	43,619	69,823	91,216	95,279	87,160
33	Saskatchewan.....	37,627	49,493	55,380	64,027	57,732
34	Alberta.....	61,568	60,432	65,322	66,267	51,304
35	British Columbia.....	70,950	80,515	84,473	105,308	106,053
36	GRAND TOTAL—OUTSTANDING DEBT...	504,652	803,684	1,038,438	1,238,345	1,271,141

**MUNICIPAL GOVERNMENTS
OUTSTANDING DEBT
METROPOLITAN, OTHER URBAN AND RURAL
ANALYSIS BY PROVINCES**

TABLE 58

Thousands of Dollars

Item No.		As at fiscal year ends nearest to December 31				
		1913	1921	1926	1930	1937
	METROPOLITAN—					
	QUEBEC (Montreal)—					
1	Schools (gross).....	13,003	27,978	36,571	42,190	56,350
2	Highways (gross).....	14,000	24,500	32,000	38,874	72,800
3	Municipal General (gross).....	60,311	96,765	114,436	144,208	202,195
4	Less Sinking Funds.....	559	7,684	16,930	25,382	51,833
5	Public Utility (net).....	13,775	24,200	29,200	44,600	45,229
6	Bank Loans.....	—	—	7,500	7,500	19,793
7		100,530	165,759	202,777	251,990	344,534
	ONTARIO (Toronto)—					
8	Schools (gross).....	8,574	24,133	31,488	35,124	32,896
9	Highways (gross).....	25,000	40,000	46,273	62,467	59,100
10	Municipal General (gross).....	10,342	16,744	20,857	29,455	35,981
11	Less Sinking Funds.....	10,831	22,018	14,906	12,152	15,840
12	Public Utility (net).....	16,252	51,556	80,732	80,896	67,710
13	Guaranteed.....	1,720	22,403	27,562	23,977	24,852
14	Bank Loans.....	—	—	17,000	32,500	18,000
15		51,057	132,818	209,006	252,267	222,699
	ONTARIO (Windsor)—					
16	Highways (gross).....	800	4,000	10,809	15,806	12,300
17	Schools (gross).....	645	5,370	11,346	15,569	19,286
18	Municipal General (gross).....	97	78	178	184	3
19	Less Sinking Funds.....	192	1,807	3,129	3,073	200
20	Public Utilities (net).....	—	390	1,466	3,760	3,355
21	Guaranteed.....	—	—	—	—	—
22		1,540	11,489	26,572	38,024	35,138
	MANITOBA (Winnipeg)—					
23	Schools (gross).....	4,500	8,600	9,700	9,800	10,500
24	Highways (gross).....	7,500	10,000	13,872	12,112	8,800
25	Municipal General (gross).....	15,671	17,036	20,186	24,014	33,184
26	Less Sinking Funds.....	3,700	10,836	15,436	16,829	21,120
27	Public Utility (net).....	13,000	16,920	23,780	24,766	20,858
28	Guaranteed.....	—	16,070	15,328	14,281	12,144
29	Bank Loans.....	—	—	8,500	12,000	8,900
30		36,971	57,790	75,930	80,144	73,260
	BRITISH COLUMBIA (Vancouver)—					
31	Schools (gross).....	6,500	7,397	8,940	12,516	12,419
32	Highways (gross).....	25,464	27,784	25,609	37,421	36,600
33	Municipal General (gross).....	8,336	16,046	20,340	25,897	29,009
34	Less Sinking Funds.....	2,200	9,924	10,992	15,385	17,336
35	Public Utility (net).....	9,100	9,353	10,724	11,294	9,481
36	Guaranteed.....	—	—	—	3,389	5,073
37	Bank Loans.....	—	—	1,800	3,500	5,500
38		47,200	50,656	56,421	78,632	80,746
	ALL PROVINCES—					
39	Schools (gross).....	32,827	71,620	94,019	109,970	115,228
40	Highways (gross).....	72,764	106,284	128,563	166,680	189,600
41	Municipal General (gross).....	95,055	148,449	179,845	228,803	316,592
42	Less Sinking Funds.....	17,387	50,540	58,442	69,932	106,132
43	Public Utility (net).....	52,319	103,836	147,565	164,629	143,478
44	Guaranteed (net).....	1,720	38,863	44,356	45,407	45,424
45	Bank Loans.....	—	—	34,800	55,500	52,193
46	TOTAL OUTSTANDING DEBT, Metropolitan	237,298	418,512	570,706	701,057	756,383

MUNICIPAL GOVERNMENTS
OUTSTANDING DEBT
METROPOLITAN, OTHER URBAN AND RURAL
ANALYSIS BY PROVINCES
Thousands of Dollars

TABLE 58
(Continued)

Item No.		As at fiscal year ends nearest to December 31				
		1913	1921	1926	1930	1937
	OTHER URBAN—					
	PRINCE EDWARD ISLAND—					
1	Schools (gross).....	29	130	85	154	204
2	Highways (gross).....	500	700	750	770	1,000
3	Municipal General (gross).....	20	267	268	325	1,230
4	Less Sinking Funds.....	26	114	155	195	377
5	Public Utility (net).....	182	149	266	470	242
6	Bank Loans.....	—	—	54	62	298
7		705	1,132	1,268	1,586	2,597
	NOVA SCOTIA—					
8	Schools (gross).....	(¹)	4,239	4,843	5,450	5,537
9	Highways (gross).....	3,000	3,706	4,547	4,773	8,000
10	Municipal General (gross).....	(¹)5,203	5,730	6,572	9,383	11,305
11	Less Sinking Funds.....	837	2,234	4,197	6,011	9,008
12	Public Utility (net).....	4,168	6,247	7,275	6,988	5,281
13	Bank Loans.....	575	825	1,300	1,537	800
14		12,109	18,513	20,340	22,120	21,915
	NEW BRUNSWICK—					
15	Schools (gross).....	(¹)	1,996	3,420	3,798	4,771
16	Highways (gross).....	575	1,366	1,378	2,288	2,700
17	Municipal General (gross).....	(¹)3,197	2,317	2,480	4,263	5,440
18	Less Sinking Funds.....	1,146	1,064	1,553	3,259	4,334
19	Public Utility (net).....	3,926	6,893	7,858	6,561	6,141
20	Bank Loans.....	—	—	900	2,000	2,000
21		6,552	11,508	14,483	15,651	16,718
	QUEBEC—					
22	Schools (gross).....	3,200	7,087	13,064	18,457	21,052
23	Highways (gross).....	11,000	15,500	18,000	25,864	36,200
24	Municipal General (gross).....	7,648	14,054	25,028	23,365	18,315
25	Less Sinking Funds.....	641	1,977	5,357	6,930	7,165
26	Public Utility (net).....	10,925	13,700	16,625	24,800	30,150
27	Bank Loans.....	—	—	2,300	2,300	15,154
28		32,132	48,364	69,660	87,856	113,706
	ONTARIO—					
29	Schools (gross).....	7,837	23,308	34,255	43,168	35,650
30	Highways (gross).....	35,000	55,000	65,898	86,297	55,700
31	Municipal General (gross).....	17,270	27,399	29,659	21,511	45,829
32	Less Sinking Funds.....	7,890	18,278	21,379	23,776	18,333
33	Public Utility (net).....	17,767	38,228	35,968	40,469	32,705
34	Guaranteed.....	—	607	1,172	1,493	1,455
35	Bank Loans.....	—	—	10,000	13,500	10,000
36		69,984	126,264	155,573	182,662	163,006

(¹) School gross debt for New Brunswick and Nova Scotia, amount unknown, included in Municipal General.

MUNICIPAL GOVERNMENTS
OUTSTANDING DEBT
METROPOLITAN, OTHER URBAN AND RURAL
ANALYSIS BY PROVINCES

TABLE 58

(Continued)

Thousands of Dollars

Item No.		As at fiscal year ends nearest to December 31				
		1913	1921	1926	1930	1937
	OTHER URBAN—(Concluded)					
	MANITOBA—					
1	Schools (gross).....	300	1,100	1,600	1,500	1,500
2	Highways (gross).....	500	900	1,330	935	1,300
3	Municipal General (gross).....	2,848	3,567	2,362	2,430	1,980
4	Less Sinking Funds.....	600	1,013	2,544	3,588	3,034
5	Public Utility (net).....	1,300	2,039	2,399	2,479	1,358
6	Bank Loans.....	—	—	420	1,000	1,000
7		4,348	6,593	5,567	4,756	4,104
	SASKATCHEWAN—					
8	Schools (gross).....	5,037	8,843	9,054	12,028	9,398
9	Highways (gross).....	8,500	10,500	12,200	14,000	13,600
10	Municipal General (gross).....	8,364	9,608	11,657	15,271	15,399
11	Less Sinking Funds.....	1,066	4,539	7,549	8,140	12,280
12	Public Utility (net).....	11,434	12,325	12,764	10,767	8,641
13	Bank Loans.....	2,356	2,925	3,000	2,176	2,500
14		34,625	39,662	41,126	46,102	37,258
	ALBERTA—					
15	Schools (gross).....	9,528	9,963	9,793	10,837	7,721
16	Highways (gross).....	13,150	21,850	22,200	19,800	16,000
17	Municipal General (gross).....	13,345	17,662	25,011	29,760	21,536
18	Less Sinking Funds.....	1,441	10,353	10,093	15,606	12,560
19	Public Utility (net).....	18,568	19,596	16,031	15,469	11,654
20	Bank Loans.....	6,809	148	1,324	2,385	2,500
21		59,959	58,860	64,266	62,645	46,851
	BRITISH COLUMBIA—					
22	Schools (gross).....	1,500	2,476	2,635	2,811	1,148
23	Highways (gross).....	9,932	9,392	8,828	8,379	7,000
24	Municipal General (gross).....	3,168	7,191	7,366	7,234	11,945
25	Less Sinking Funds.....	1,400	2,806	4,078	5,714	3,630
26	Public Utility (net).....	6,400	8,689	8,198	7,861	7,188
27	Bank Loans.....	—	—	900	1,000	1,250
28		19,600	24,942	23,849	21,571	20,901
	ALL PROVINCES—					
29	Schools (gross).....	(¹)27,431	59,142	78,749	98,203	86,981
30	Highways (gross).....	82,157	118,914	135,131	163,106	141,500
31	Municipal General (gross).....	(¹)61,063	87,795	110,403	113,542	132,979
32	Less Sinking Funds.....	15,047	42,378	56,905	73,219	70,721
33	Public Utility (net).....	74,670	107,866	107,384	115,864	99,360
34	Guaranteed.....	—	607	1,172	1,493	1,455
35	Bank Loans.....	9,740	3,898	20,198	25,960	35,502
36	TOTAL OUTSTANDING DEBT, Other Urban	248,014	335,844	396,132	444,949	427,056

(¹) School gross debt for New Brunswick and Nova Scotia, amount unknown, included in Municipal General.

MUNICIPAL GOVERNMENTS
OUTSTANDING DEBT
METROPOLITAN, OTHER URBAN AND RURAL
ANALYSIS BY PROVINCES
Thousands of Dollars

TABLE 58

(Continued)

Item No.		As at fiscal year ends nearest to December 31				
		1913	1921	1926	1930	1937
	RURAL—					
	NOVA SCOTIA—					
1	Schools (gross).....	(¹)	(¹)	(¹)	(¹)	(¹)
2	Municipal General (gross).....	951	1,322	1,538	1,505	2,002
3	Less Sinking Funds.....	151	265	467	614	757
4	Public Utility (net).....	—	—	—	—	85
5	Bank Loans.....	37	89	316	599	455
6		837	1,146	1,387	1,490	1,785
	NEW BRUNSWICK—					
7	Schools (gross).....	(¹)	(¹)	(¹)	(¹)	(¹)
8	Highways (gross).....	25	29	158	160	300
9	Municipal General (gross).....	122	257	1,424	1,441	4,127
10	Less Sinking Funds.....	10	32	314	484	836
11	Public Utility (net).....	—	—	—	—	—
12	Bank Loans.....	—	—	41	99	121
13		137	254	1,309	1,216	3,712
	QUEBEC—					
14	Schools (gross).....	797	1,173	779	957	1,597
15	Municipal General (gross).....	3,741	1,899	3,868	9,085	5,345
16	Less Sinking Funds.....	—	163	232	524	143
17	Public Utility (net).....	2,000	1,900	2,275	3,700	6,021
18	Bank Loans.....	—	—	672	687	3,157
19		6,538	4,809	7,362	13,905	15,977
	ONTARIO—					
20	Schools (gross).....	1,323	3,210	6,299	7,435	5,657
21	Highways (gross).....	5,000	15,000	15,824	18,188	11,900
22	Municipal General (gross).....	2,916	4,085	7,370	9,018	7,293
23	Less Sinking Funds.....	472	930	1,320	1,359	2,191
24	Public Utility (net).....	—	—	2,098	2,915	2,382
25	Bank Loans.....	—	—	2,039	2,500	2,064
26		8,767	21,365	32,310	38,697	27,105
	MANITOBA—					
27	Schools (gross).....	261	783	3,490	3,797	2,590
28	Highways (gross).....	1,000	2,500	4,412	3,929	3,900
29	Municipal General (gross).....	739	1,807	540	855	2,082
30	Less Sinking Funds.....	—	150	325	71	55
31	Public Utility (net).....	300	500	602	267	228
32	Bank Loans.....	—	—	1,000	1,602	1,045
33		2,300	5,440	9,719	10,379	9,790

(¹) School gross debt, amount unknown, included in Municipal General.

MUNICIPAL GOVERNMENTS
OUTSTANDING DEBT
METROPOLITAN, OTHER URBAN AND RURAL
ANALYSIS BY PROVINCES
Thousands of Dollars

TABLE 58

(Concluded)

Item No.		As at fiscal year ends nearest to December 31				
		1913	1921	1926	1930	1937
	RURAL—(Concluded)					
	SASKATCHEWAN—					
1	Schools (gross).....	1,853	2,992	2,959	3,631	3,302
2	Highways (gross).....	900	900	700	600	400
3	Municipal General (gross).....	249	194	296	266	232
4	Less Sinking Funds.....	—	—	—	—	—
5	Public Utility (net).....	—	—	9,026	6,628	3,674
6	Bank Loans.....	—	5,745	1,273	6,800	12,866
7		3,002	9,831	14,254	17,925	20,474
	ALBERTA—					
8	Schools (gross).....	1,499	1,467	911	1,800	978
9	Highways (gross).....	100	90	40	20	—
10	Municipal General (gross).....	10	9	5	2	6
11	Less Sinking Funds.....	—	—	—	—	—
12	Public Utility (net).....	—	—	—	—	—
13	Bank Loans.....	—	—	100	1,800	3,469
14		1,609	1,566	1,056	3,622	4,453
	BRITISH COLUMBIA—					
15	Schools (gross).....	200	495	526	606	560
16	Highways (gross).....	1,259	1,336	1,202	746	400
17	Municipal General (gross).....	1,241	1,597	1,347	1,458	1,493
18	Less Sinking Funds.....	250	763	1,030	975	1,298
19	Public Utility (net).....	1,700	2,252	2,024	2,794	2,115
20	Bank Loans.....	—	—	134	476	1,136
21		4,150	4,917	4,203	5,105	4,406
	ALL PROVINCES—					
22	Schools (gross) (*).....	5,933	10,120	14,964	18,226	14,684
23	Highways (gross).....	8,284	19,855	22,336	23,643	16,900
24	Municipal General (gross) (*).....	9,969	11,170	16,388	23,630	22,580
25	Less Sinking Funds.....	883	2,303	3,688	4,027	5,280
26	Public Utility (net).....	4,000	4,652	16,025	16,304	14,505
27	Bank Loans.....	37	5,834	5,575	14,563	24,313
28	TOTAL OUTSTANDING DEBT—RURAL...	27,340	49,328	71,600	92,339	87,702

(*) School gross debt in Nova Scotia and New Brunswick, amount unknown, included in Municipal General.

MUNICIPAL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT
EXCLUDING DEBT RETIREMENT
Thousands of Dollars

TABLE 59

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ALL PROVINCES—						
1	Revenue, Current Account.....	109,875	230,387	270,832	317,155	309,065
2	Expenditure, Current Account.....	100,398	204,883	240,311	285,728	282,037
3	Surplus, Current Account.....	9,477	25,504	30,521	31,427	27,028
4	Expenditure, Capital Account.....	85,150	58,359	51,367	96,511	27,695
5	Bank Loans and cash collection adjustment (1)	*	*	*	*	462
6	Over-all Deficit.....	75,673	32,855	20,846	65,084	1,129
PRINCE EDWARD ISLAND—						
7	Revenue, Current Account.....	154	324	380	429	472
8	Expenditure, Current Account.....	149	309	349	417	517
9	Surplus or Deficit, Current Account.....	5	15	31	12	45
10	Expenditure, Capital Account.....	18	185	50	95	300
11	Over-all Deficit.....	13	170	19	83	345
NOVA SCOTIA—						
12	Revenue, Current Account.....	2,996	7,072	7,778	8,301	9,175
13	Expenditure, Current Account.....	2,934	6,661	6,844	7,840	8,490
14	Surplus, Current Account.....	62	411	934	461	685
15	Expenditure, Capital Account.....	453	1,896	985	1,135	387
16	Bank Loans and cash collection adjustment (1)	*	*	*	*	31
17	Over-all Surplus or Deficit.....	391	1,485	51	674	267
NEW BRUNSWICK—						
18	Revenue, Current Account.....	1,805	4,285	5,625	5,735	6,585
19	Expenditure, Current Account.....	1,780	4,130	5,420	5,415	5,656
20	Surplus, Current Account.....	25	155	205	320	929
21	Expenditure, Capital Account.....	63	21	1,555	(1)566	394
22	Bank Loans and cash collection adjustment (1)	*	*	*	*	500
23	Over-all Surplus or Deficit.....	38	176	1,350	246	35
QUEBEC—						
24	Revenue, Current Account.....	20,900	45,450	58,125	71,961	84,268
25	Expenditure, Current Account.....	20,800	41,238	53,597	65,821	80,978
26	Surplus, Current Account.....	100	4,212	4,528	6,140	3,290
27	Expenditure, Capital Account.....	7,550	6,436	14,983	32,444	439
28	Over-all Surplus or Deficit.....	7,450	2,224	10,455	26,305	2,851

* Information not available.

(1) For year 1937 only.

(2) Excludes reduction of debt due to sale of Harbours and Wharves, City of St. John, to the Dominion of Canada.

MUNICIPAL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT
EXCLUDING DEBT RETIREMENT
Thousands of Dollars

TABLE 59
(Concluded)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ONTARIO—						
1	Revenue, Current Account.....	39,085	90,228	111,754	133,366	125,636
2	Expenditure, Current Account.....	34,414	82,504	100,496	118,366	108,039
3	Surplus, Current Account.....	4,671	7,724	11,258	15,000	17,597
4	Expenditure, Capital Account.....	25,705	30,874	19,049	45,683	20,392
5	Over-all Deficit.....	21,034	23,150	7,791	30,683	2,795
MANITOBA—						
6	Revenue, Current Account.....	11,222	21,931	20,990	23,310	20,067
7	Expenditure, Current Account.....	10,107	18,337	18,240	21,359	19,900
8	Surplus, Current Account.....	1,115	3,594	2,750	1,951	167
9	Expenditure, Capital Account.....	5,834	10,112	2,545	688	2,903
10	Bank Loans and cash collection adjustment (*)	*	*	*	*	2,613
11	Over-all Surplus or Deficit.....	4,719	6,518	205	1,263	123
SASKATCHEWAN—						
12	Revenue, Current Account.....	10,814	25,256	24,652	28,185	21,234
13	Expenditure, Current Account.....	9,929	19,376	21,933	24,557	17,774
14	Surplus, Current Account.....	885	5,880	2,719	3,628	3,460
15	Expenditure, Capital Account.....	6,472	5,835	2,267	9,187	*
16	Bank Loans and cash collection adjustment (*)	*	*	*	*	4,103
17	Over-all Surplus or Deficit.....	5,587	45	452	5,559	(*)643
ALBERTA—						
18	Revenue, Current Account.....	11,323	19,868	23,689	23,093	20,589
19	Expenditure, Current Account.....	9,048	16,416	17,818	21,407	19,123
20	Surplus, Current Account.....	2,275	3,452	5,871	1,686	1,466
21	Expenditure, Capital Account.....	22,616	4,166	5,389	3,472	773
22	Bank Loans and cash collection adjustment (*)	*	*	*	*	569
23	Over-all Surplus or Deficit.....	20,341	714	482	1,786	1,262
BRITISH COLUMBIA—						
24	Revenue, Current Account.....	11,576	15,973	17,839	22,775	21,039
25	Expenditure, Current Account.....	11,237	15,912	15,614	20,546	21,560
26	Surplus or Deficit, Current Account.....	339	61	2,225	2,229	521
27	Expenditure, Capital Account.....	16,439	1,124	4,544	3,240	2,107
28	Bank Loans and cash collection adjustment (*)	*	*	*	*	990
29	Over-all Surplus or Deficit.....	16,100	1,185	2,319	1,011	1,638

* Information not available.

(*) For year 1937 only.

(*) Does not include capital expenditures.

MUNICIPAL GOVERNMENTS
REVENUE — CURRENT ACCOUNT
REAL PROPERTY TAXES

TABLE 60

Thousands of Dollars

Item No.	<i>For the fiscal years →</i>	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	10,100	20,700	26,530	35,594	37,093
2	Ontario (Toronto).....	8,751	22,679	27,201	34,385	38,920
3	(Windsor).....	449	2,364	4,627	7,169	3,937
4	Manitoba (Winnipeg).....	5,247	10,536	10,284	11,716	9,771
5	British Columbia (Vancouver).....	5,439	8,436	9,599	14,154	12,191
6	Sub-Total.....	29,986	64,715	78,241	103,018	101,912
OTHER URBAN—						
7	Prince Edward Island.....	90	200	251	280	307
8	Nova Scotia.....	1,295	3,680	3,855	4,034	4,451
9	New Brunswick.....	825	1,800	2,445	2,380	2,937
10	Quebec.....	3,300	9,950	11,845	13,320	15,800
11	Ontario.....	12,860	29,889	36,780	43,026	45,224
12	Manitoba.....	1,400	1,850	1,731	1,734	1,551
13	Saskatchewan.....	5,618	8,347	7,499	8,189	7,353
14	Alberta.....	8,042	10,170	10,432	11,657	10,188
15	British Columbia.....	2,961	3,277	3,448	3,557	3,479
16	Sub-Total.....	36,391	69,163	78,236	88,177	91,290
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	720	1,593	1,763	1,860	2,130
19	New Brunswick.....	280	820	1,280	1,320	1,400
20	Quebec.....	3,050	6,400	7,200	7,840	7,540
21	Ontario.....	9,011	19,126	22,663	24,951	19,664
22	Manitoba.....	2,975	6,895	5,525	6,550	4,940
23	Saskatchewan.....	4,546	12,971	12,496	14,217	8,162
24	Alberta.....	1,755	6,328	9,545	7,410	6,021
25	British Columbia.....	1,600	1,645	1,641	1,775	1,877
26	Sub-Total.....	23,937	55,778	62,113	65,923	51,734
TOTAL—						
27	Prince Edward Island.....	90	200	251	280	307
28	Nova Scotia.....	2,015	5,273	5,618	5,894	6,581
29	New Brunswick.....	1,105	2,620	3,725	3,700	4,337
30	Quebec.....	16,450	37,050	45,575	56,754	60,433
31	Ontario.....	31,071	74,058	91,271	109,531	107,745
32	Manitoba.....	9,622	19,281	17,540	20,000	16,262
33	Saskatchewan.....	10,164	21,318	19,995	22,406	15,515
34	Alberta.....	9,797	16,498	19,977	19,067	16,209
35	British Columbia.....	10,000	13,358	14,688	19,486	17,547
36	Total—Real Property Taxes.....	90,314	189,656	218,640	257,118	244,936

MUNICIPAL GOVERNMENTS
REVENUE — CURRENT ACCOUNT

TABLE 60

(Continued)

SALES TAXES AND INCOME TAXES

Thousands of Dollars

Item No.	<i>For the fiscal years —></i>	1913	1921	1926	1930	1937
	SALES TAXES—					
1	METROPOLITAN— Quebec (Montreal).....	—	—	—	—	4,412
2	Total—Sales Taxes.....	—	—	—	—	4,412
	INCOME TAXES ON PERSONS—					
	METROPOLITAN—					
3	Quebec (Montreal).....	—	—	—	—	1,694
4	Ontario (Toronto).....	—	—	2,121	2,615	—
	OTHER URBAN—					
5	Nova Scotia.....	38	73	45	45	47
6	New Brunswick.....	—	—	—	—	129
7	Ontario.....	—	—	1,000	1,100	—
8	Alberta.....	—	—	112	136	—
9	Sub-Total.....	38	73	1,157	1,281	176
	TOTAL—					
10	Nova Scotia.....	38	73	45	45	47
11	New Brunswick.....	—	—	—	—	129
12	Quebec.....	—	—	—	—	1,694
13	Ontario.....	—	—	3,121	3,715	—
14	Alberta.....	—	—	112	136	—
15	Total—Income Taxes on Persons.....	38	73	3,278	3,896	1,870

MUNICIPAL GOVERNMENTS
REVENUE—CURRENT ACCOUNT

TABLE 60

(Continued)

OTHER TAXES

Thousands of Dollars

Item No.	<i>For the fiscal years—</i> →	1913	1921	1926	1930	1937
	METROPOLITAN—					
1	Quebec (Montreal).....	900	2,100	2,600	3,250	2,494
2	Ontario (Toronto).....	1,250	4,500	2,979	4,085	4,100
3	(Windsor).....	50	210	450	475	390
4	Manitoba (Winnipeg).....	325	625	650	735	920
5	British Columbia (Vancouver).....	5	24	140	135	139
6	Sub-Total.....	2,530	7,459	6,819	8,680	8,043
	OTHER URBAN—					
7	Prince Edward Island.....	30	80	80	100	115
8	Nova Scotia.....	397	827	1,095	1,105	1,136
9	New Brunswick.....	475	1,240	1,300	1,350	1,451
10	Quebec.....	400	950	1,375	1,890	1,950
11	Ontario.....	1,750	4,000	4,050	4,600	4,060
12	Manitoba.....	100	150	175	175	140
13	Saskatchewan.....	100	1,080	1,125	1,250	1,090
14	Alberta.....	125	870	743	920	860
15	British Columbia.....	19	46	68	73	96
16	Sub-Total.....	3,396	9,243	10,011	11,463	10,898
	RURAL—					
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	180	275	330	325	340
19	New Brunswick.....	60	200	320	330	330
20	Quebec.....	150	250	300	300	300
21	Ontario.....	110	250	275	325	210
22	Manitoba.....	75	125	175	150	70
23	Saskatchewan.....	—	50	50	80	40
24	Alberta.....	—	60	75	75	60
25	British Columbia.....	16	44	42	32	46
26	Sub-Total.....	591	1,254	1,567	1,617	1,396
	TOTAL—					
27	Prince Edward Island.....	30	80	80	100	115
28	Nova Scotia.....	577	1,102	1,425	1,430	1,476
29	New Brunswick.....	535	1,440	1,620	1,680	1,781
30	Quebec.....	1,450	3,300	4,275	5,440	4,744
31	Ontario.....	3,160	8,960	7,754	9,485	8,760
32	Manitoba.....	500	900	1,000	1,060	1,130
33	Saskatchewan.....	100	1,130	1,175	1,330	1,130
34	Alberta.....	125	930	818	995	920
35	British Columbia.....	40	114	250	240	281
36	Total—Other Taxes.....	6,517	17,956	18,397	21,760	20,337

MUNICIPAL GOVERNMENTS
REVENUE — CURRENT ACCOUNT

TABLE 60

(Continued)

TOTAL TAXES
Thousands of Dollars

Item No.	<i>For the fiscal years —></i>	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	11,000	22,800	29,130	38,844	45,693
2	Ontario (Toronto).....	10,001	27,179	32,301	41,085	43,020
3	(Windsor).....	499	2,574	5,077	7,644	4,327
4	Manitoba (Winnipeg).....	5,572	11,161	10,934	12,451	10,691
5	British Columbia (Vancouver).....	5,444	8,460	9,739	14,289	12,330
6	Sub-Total.....	32,516	72,174	87,181	114,313	116,061
OTHER URBAN—						
7	Prince Edward Island.....	120	280	331	380	422
8	Nova Scotia.....	1,730	4,580	4,995	5,184	5,634
9	New Brunswick.....	1,300	3,040	3,745	3,730	4,517
10	Quebec.....	3,700	10,900	13,220	15,210	17,750
11	Ontario.....	14,610	33,889	41,830	48,726	49,284
12	Manitoba.....	1,500	2,000	1,906	1,909	1,691
13	Saskatchewan.....	5,718	9,427	8,624	9,439	8,443
14	Alberta.....	8,167	11,040	11,287	12,713	11,048
15	British Columbia.....	2,980	3,323	3,516	3,630	3,575
16	Sub-Total.....	39,825	78,479	89,454	100,921	102,364
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	900	1,868	2,093	2,185	2,470
19	New Brunswick.....	340	1,020	1,600	1,650	1,730
20	Quebec.....	3,200	6,650	7,500	8,140	7,840
21	Ontario.....	9,121	19,376	22,938	25,276	19,874
22	Manitoba.....	3,050	7,020	5,700	6,700	5,010
23	Saskatchewan.....	4,546	13,021	12,546	14,297	8,202
24	Alberta.....	1,755	6,388	9,620	7,485	6,081
25	British Columbia.....	1,616	1,689	1,683	1,807	1,923
26	Sub-Total.....	24,528	57,032	63,680	67,540	53,130
TOTAL—						
27	Prince Edward Island.....	120	280	331	380	422
28	Nova Scotia.....	2,630	6,448	7,088	7,369	8,104
29	New Brunswick.....	1,640	4,060	5,345	5,380	6,247
30	Quebec.....	17,900	40,350	49,850	62,194	71,283
31	Ontario.....	34,231	83,018	102,146	122,731	116,505
32	Manitoba.....	10,122	20,181	18,540	21,060	17,392
33	Saskatchewan.....	10,264	22,448	21,170	23,736	16,645
34	Alberta.....	9,922	17,428	20,907	20,198	17,129
35	British Columbia.....	10,040	13,472	14,938	19,726	17,828
36	TOTAL—TAXES.....	96,869	207,685	240,315	282,774	271,555

MUNICIPAL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
LICENCES, PERMITS, FEES, ETC.

TABLE 60
(Continued)

Thousands of Dollars

Item No.	<i>For the fiscal years—</i> →	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	700	1,500	1,800	2,015	2,500
2	Ontario (Toronto).....	1,375	700	850	825	869
3	(Windsor).....	19	125	175	210	150
4	Manitoba (Winnipeg).....	200	325	350	325	400
5	British Columbia (Vancouver).....	312	498	665	704	668
6	Sub-Total.....	2,600	3,148	3,840	4,079	4,587
OTHER URBAN—						
7	Prince Edward Island.....	22	28	30	30	30
8	Nova Scotia.....	100	104	107	111	110
9	New Brunswick.....	35	55	75	100	104
10	Quebec.....	325	500	700	802	850
11	Ontario.....	737	1,175	1,450	1,700	1,200
12	Manitoba.....	50	175	200	175	200
13	Saskatchewan.....	50	615	995	1,234	1,174
14	Alberta.....	350	515	440	490	398
15	British Columbia.....	198	242	289	294	350
16	Sub-Total.....	1,867	3,409	4,286	4,936	4,416
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	10	15	10	6	6
19	New Brunswick.....	—	—	1	2	2
20	Quebec.....	125	200	250	250	260
21	Ontario.....	300	200	400	700	600
22	Manitoba.....	50	100	100	100	100
23	Saskatchewan.....	—	839	645	1,056	345
24	Alberta.....	20	60	70	75	50
25	British Columbia.....	26	39	75	90	88
26	Sub-Total.....	531	1,453	1,551	2,279	1,451
TOTAL—						
27	Prince Edward Island.....	22	28	30	30	30
28	Nova Scotia.....	110	119	117	117	116
29	New Brunswick.....	35	55	76	102	106
30	Quebec.....	1,150	2,200	2,750	3,067	3,610
31	Ontario.....	2,431	2,200	2,875	3,435	2,819
32	Manitoba.....	300	600	650	600	700
33	Saskatchewan.....	50	1,454	1,640	2,290	1,519
34	Alberta.....	370	575	510	565	448
35	British Columbia.....	536	779	1,029	1,088	1,106
36	TOTAL—LICENCES, PERMITS AND FEES	5,004	8,010	9,677	11,294	10,454

MUNICIPAL GOVERNMENTS
REVENUE — CURRENT ACCOUNT
PUBLIC UTILITY CONTRIBUTIONS
Thousands of Dollars

TABLE 60
(Continued)

Item No.	<i>For the fiscal years —></i>	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	—	—	—	—	900
2	Ontario (Toronto).....	?	—	753	465	624
3	(Windsor).....	?	—	—	—	—
4	Manitoba (Winnipeg).....	50	100	150	125	350
5	British Columbia (Vancouver).....	—	—	—	—	309
6	Sub-Total.....	50	100	903	590	2,183
OTHER URBAN—						
7	Prince Edward Island.....	—	—	—	—	—
8	Nova Scotia.....	—	—	—	69	181
9	New Brunswick.....	—	—	—	—	—
10	Quebec.....	—	—	—	—	—
11	Ontario.....	?	470	480	510	440
12	Manitoba.....	25	50	100	100	125
13	Saskatchewan.....	—	—	548	827	1,019
14	Alberta.....	205	485	785	1,050	1,798
15	British Columbia.....	—	—	—	—	379
16	Sub-Total.....	230	1,005	1,913	2,556	3,942
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	—	—	—	—	—
19	New Brunswick.....	—	—	—	—	—
20	Quebec.....	—	—	—	—	—
21	Ontario.....	?	—	—	—	—
22	Manitoba.....	25	50	50	25	50
23	Saskatchewan.....	—	—	—	—	—
24	Alberta.....	—	—	—	—	—
25	British Columbia.....	—	—	—	—	—
26	Sub-Total.....	25	50	50	25	50
TOTAL—						
27	Prince Edward Island.....	—	—	—	—	—
28	Nova Scotia.....	—	—	—	69	181
29	New Brunswick.....	—	—	—	—	—
30	Quebec.....	—	—	—	—	900
31	Ontario.....	?	470	1,233	975	1,064
32	Manitoba.....	100	200	300	250	525
33	Saskatchewan.....	—	—	548	827	1,019
34	Alberta.....	205	485	785	1,050	1,798
35	British Columbia.....	—	—	—	—	688
36	TOTAL—PUBLIC UTILITY CONTRIBUTIONS	395	1,155	2,866	3,171	6,175

MUNICIPAL GOVERNMENTS
REVENUE—CURRENT ACCOUNT

TABLE 60

(Continued)

OTHER CURRENT REVENUE

Thousands of Dollars

Item No.	For the fiscal years—→	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	1,400	2,100	4,500	5,490	7,200
2	Ontario (Toronto).....	914	1,300	1,600	1,675	1,298
3	(Windsor).....	5	90	100	250	300
4	Manitoba (Winnipeg).....	300	400	750	700	700
5	British Columbia (Vancouver).....	557	1,163	1,148	1,098	946
6	Sub-Total.....	3,176	5,053	8,098	9,213	10,444
OTHER URBAN—						
7	Prince Edward Island.....	12	16	19	19	20
8	Nova Scotia.....	106	168	266	191	246
9	New Brunswick.....	90	120	150	190	175
10	Quebec.....	350	650	825	1,010	1,075
11	Ontario.....	994	1,650	2,100	2,400	1,950
12	Manitoba.....	150	200	300	275	300
13	Saskatchewan.....	200	438	575	493	777
14	Alberta.....	566	880	1,137	1,097	931
15	British Columbia.....	295	360	512	570	293
16	Sub-Total.....	2,763	4,482	5,884	6,245	5,767
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	150	337	307	555	528
19	New Brunswick.....	40	50	54	63	57
20	Quebec.....	100	150	200	200	200
21	Ontario.....	510	1,500	1,700	1,900	1,700
22	Manitoba.....	250	350	450	425	450
23	Saskatchewan.....	300	916	719	839	1,274
24	Alberta.....	260	500	350	183	283
25	British Columbia.....	148	199	212	293	178
26	Sub-Total.....	1,758	4,002	3,992	4,458	4,670
TOTAL—						
27	Prince Edward Island.....	12	16	19	19	20
28	Nova Scotia.....	256	505	573	746	774
29	New Brunswick.....	130	170	204	253	232
30	Quebec.....	1,850	2,900	5,525	6,700	8,475
31	Ontario.....	2,423	4,540	5,500	6,225	5,248
32	Manitoba.....	700	950	1,500	1,400	1,450
33	Saskatchewan.....	500	1,354	1,294	1,332	2,051
34	Alberta.....	826	1,380	1,487	1,280	1,214
35	British Columbia.....	1,000	1,722	1,872	1,961	1,417
36	TOTAL—OTHER CURRENT REVENUE	7,697	13,537	17,974	19,916	20,881

MUNICIPAL GOVERNMENTS
TOTAL REVENUE—CURRENT ACCOUNT

TABLE 60

(Concluded)

Thousands of Dollars .

Item No.	For the fiscal years—→	1913	1921	1926	1930	1937
	METROPOLITAN—					
1	Quebec (Montreal).....	13,100	26,400	35,430	46,349	56,293
2	Ontario (Toronto).....	12,290	29,179	35,504	44,050	45,811
3	(Windsor).....	523	2,789	5,352	8,104	4,777
4	Manitoba (Winnipeg).....	6,122	11,986	12,184	13,601	12,141
5	British Columbia (Vancouver).....	6,313	10,121	11,552	16,091	14,253
6	Sub-Total.....	38,348	80,475	100,022	128,195	133,275
	OTHER URBAN—					
7	Prince Edward Island.....	154	324	380	429	472
8	Nova Scotia.....	1,936	4,852	5,368	5,555	6,171
9	New Brunswick.....	1,425	3,215	3,970	4,020	4,796
10	Quebec.....	4,375	12,050	14,745	17,022	19,675
11	Ontario.....	16,341	37,184	45,860	53,336	52,874
12	Manitoba.....	1,725	2,425	2,506	2,459	2,316
13	Saskatchewan.....	5,968	10,480	10,742	11,993	11,413
14	Alberta.....	9,288	12,920	13,649	15,350	14,175
15	British Columbia.....	3,473	3,925	4,317	4,494	4,597
16	Sub-Total.....	44,685	87,375	101,537	114,658	116,489
	RURAL—					
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	1,060	2,220	2,410	2,746	3,004
19	New Brunswick.....	380	1,070	1,655	1,715	1,789
20	Quebec.....	3,425	7,000	7,950	8,590	8,300
21	Ontario.....	9,931	21,076	25,038	27,876	22,174
22	Manitoba.....	3,375	7,520	6,300	7,250	5,610
23	Saskatchewan.....	4,846	14,776	13,910	16,192	9,821
24	Alberta.....	2,035	6,948	10,040	7,743	6,414
25	British Columbia.....	1,790	1,927	1,970	2,190	2,189
26	Sub-Total.....	26,842	62,537	69,273	74,302	59,301
	TOTAL—					
27	Prince Edward Island.....	154	324	380	429	472
28	Nova Scotia.....	2,996	7,072	7,778	8,301	9,175
29	New Brunswick.....	1,805	4,285	5,625	5,735	6,585
30	Quebec.....	20,900	45,450	58,125	71,961	84,268
31	Ontario.....	39,085	90,228	111,754	133,366	125,636
32	Manitoba.....	11,222	21,931	20,990	23,310	20,067
33	Saskatchewan.....	10,814	25,256	24,652	28,185	21,234
34	Alberta.....	11,323	19,868	23,689	23,093	20,589
35	British Columbia.....	11,576	15,973	17,839	22,775	21,039
36	TOTAL—CURRENT REVENUE.....	109,875	230,387	270,832	317,155	309,065

MUNICIPAL GOVERNMENTS

TABLE 61

REVENUE—PROVINCIAL GRANTS

Not included in revenue totals, but deducted from corresponding expenditures

Thousands of Dollars

Item No.	For the fiscal years—→	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	46	102	139	107	156
2	Ontario (Toronto).....	69	200	400	1,060	2,033
3	(Windsor).....	5	40	100	125	178
4	Manitoba (Winnipeg).....	75	201	503	305	250
5	British Columbia (Vancouver).....	320	686	1,588	1,727	1,112
6	Sub-Total.....	515	1,229	2,730	3,324	3,729
OTHER URBAN—						
7	Prince Edward Island.....	1	1	1	1	7
8	Nova Scotia.....	—	—	—	—	—
9	New Brunswick.....	—	—	—	40	78
10	Quebec.....	222	305	520	508	924
11	Ontario.....	408	650	1,635	1,855	3,008
12	Manitoba.....	75	200	315	380	275
13	Saskatchewan.....	125	676	1,052	1,353	769
14	Alberta.....	166	557	615	666	610
15	British Columbia.....	247	414	784	895	645
16	Sub-Total.....	1,244	2,803	4,922	5,698	6,316
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	—	—	—	—	—
19	New Brunswick.....	—	—	—	—	—
20	Quebec.....	282	1,050	935	853	1,264
21	Ontario.....	614	1,931	4,407	5,259	5,038
22	Manitoba.....	413	552	987	706	474
23	Saskatchewan.....	597	862	1,214	1,411	979
24	Alberta.....	342	590	523	928	780
25	British Columbia.....	191	286	567	673	465
26	Sub-Total.....	2,439	5,271	8,633	9,830	9,000
TOTAL—						
27	Prince Edward Island.....	1	1	1	1	7
28	Nova Scotia.....	—	—	—	—	—
29	New Brunswick.....	—	—	—	40	78
30	Quebec.....	550	1,457	1,594	1,468	2,344
31	Ontario.....	1,096	2,821	6,542	8,299	10,257
32	Manitoba.....	563	953	1,805	1,391	999
33	Saskatchewan.....	722	1,538	2,266	2,764	1,748
34	Alberta.....	508	1,147	1,138	1,594	1,390
35	British Columbia.....	758	1,386	2,939	3,295	2,222
36	TOTAL—PROVINCIAL GRANTS.....	4,198	9,303	16,285	18,852	19,045

MUNICIPAL GOVERNMENTS
EXPENDITURE — CURRENT ACCOUNT
NET DEBT SERVICE
Thousands of Dollars

TABLE 62

Item No.	<i>For the fiscal years —></i>	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	3,450	7,900	10,680	13,400	18,200
2	Ontario (Toronto).....	2,390	4,700	5,750	7,900	6,811
3	(Windsor).....	70	525	1,200	1,925	779
4	Manitoba (Winnipeg).....	1,525	2,880	3,195	3,425	2,891
5	British Columbia (Vancouver).....	1,946	2,419	2,521	3,693	3,349
6	Sub-Total.....	9,381	18,424	23,346	30,343	32,030
OTHER URBAN—						
7	Prince Edward Island.....	25	55	58	75	115
8	Nova Scotia.....	463	563	796	1,007	1,143
9	New Brunswick.....	230	335	475	610	816
10	Quebec.....	845	2,150	3,225	3,825	4,060
11	Ontario.....	2,990	6,110	7,300	8,800	7,550
12	Manitoba.....	195	345	320	300	295
13	Saskatchewan.....	1,210	1,761	1,923	2,087	1,956
14	Alberta.....	2,084	2,847	2,973	3,139	2,088
15	British Columbia.....	723	1,029	891	976	770
16	Sub-Total.....	8,765	15,195	17,961	20,819	18,793
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	30	99	101	97	115
19	New Brunswick.....	20	50	100	100	270
20	Quebec.....	225	250	265	610	480
21	Ontario.....	560	1,365	1,900	2,200	1,440
22	Manitoba.....	135	330	490	500	565
23	Saskatchewan.....	325	845	530	710	763
24	Alberta.....	112	115	85	190	225
25	British Columbia.....	160	271	184	171	132
26	Sub-Total.....	1,567	3,325	3,655	4,578	3,990
TOTAL—						
27	Prince Edward Island.....	25	55	58	75	115
28	Nova Scotia.....	493	662	897	1,104	1,258
29	New Brunswick.....	250	385	575	710	1,086
30	Quebec.....	4,520	10,300	14,170	17,835	22,740
31	Ontario.....	6,010	12,700	16,150	20,825	16,580
32	Manitoba.....	1,855	3,555	4,005	4,225	3,751
33	Saskatchewan.....	1,535	2,606	2,453	2,797	2,719
34	Alberta.....	2,196	2,962	3,058	3,329	2,313
35	British Columbia.....	2,829	3,719	3,596	4,840	4,251
36	TOTAL NET DEBT SERVICE, excluding debt retirement.....	19,712	36,944	44,962	55,748	54,813

MUNICIPAL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT

TABLE 62

(Continued)

EDUCATION

Thousands of Dollars

Item No.	For the fiscal years—→					
		1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	2,229	5,718	7,902	8,679	9,210
2	Ontario (Toronto).....	2,386	6,600	8,250	10,235	11,428
3	(Windsor).....	128	635	1,100	1,730	1,363
4	Manitoba (Winnipeg).....	825	2,570	2,920	3,250	2,968
5	British Columbia (Vancouver).....	737	2,008	2,450	3,306	3,252
6	Sub-Total.....	6,305	17,531	22,622	27,200	28,221
OTHER URBAN—						
7	Prince Edward Island.....	65	152	172	190	199
8	Nova Scotia.....	580	1,696	1,734	1,729	1,734
9	New Brunswick.....	385	920	1,185	1,155	1,212
10	Quebec.....	1,233	3,142	3,780	3,395	3,818
11	Ontario.....	4,862	9,940	14,833	15,805	14,080
12	Manitoba.....	500	655	605	610	508
13	Saskatchewan.....	1,337	3,848	3,961	3,545	3,042
14	Alberta.....	1,899	3,950	4,423	4,887	4,127
15	British Columbia.....	382	977	1,116	1,297	1,145
16	Sub-Total.....	11,243	25,280	31,809	32,613	29,865
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	497	1,350	1,306	1,133	1,200
19	New Brunswick.....	230	470	975	975	732
20	Quebec.....	1,643	2,975	3,445	3,162	3,488
21	Ontario.....	3,853	7,175	8,318	6,831	5,872
22	Manitoba.....	1,038	2,988	2,899	2,764	1,760
23	Saskatchewan.....	1,287	5,356	5,490	5,565	1,990
24	Alberta.....	1,266	2,647	2,780	3,658	2,683
25	British Columbia.....	338	508	638	804	695
26	Sub-Total.....	10,152	23,469	25,851	24,892	18,420
TOTAL—						
27	Prince Edward Island.....	65	152	172	190	199
28	Nova Scotia.....	1,077	3,046	3,040	2,862	2,934
29	New Brunswick.....	615	1,390	2,160	2,130	1,944
30	Quebec.....	5,105	11,835	15,127	15,236	16,516
31	Ontario.....	11,229	24,350	32,501	34,601	32,743
32	Manitoba.....	2,363	6,213	6,424	6,624	5,236
33	Saskatchewan.....	2,624	9,204	9,451	9,110	5,032
34	Alberta.....	3,165	6,597	7,203	8,545	6,810
35	British Columbia.....	1,457	3,493	4,204	5,407	5,092
36	TOTAL—EDUCATION.....	27,700	66,280	80,282	84,705	76,506

MUNICIPAL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT

TABLE 62

(Continued)

PUBLIC WELFARE

Thousands of Dollars

Item No.	For the fiscal years—→	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	1,500	2,050	3,200	4,600	11,700
2	Ontario (Toronto).....	1,002	4,500	4,400	6,300	8,799
3	(Windsor).....	14	75	375	640	936
4	Manitoba (Winnipeg).....	1,000	1,300	1,300	2,000	3,380
5	British Columbia (Vancouver).....	900	858	834	1,464	2,972
6	Sub-Total.....	4,416	8,783	10,109	15,004	27,787
OTHER URBAN—						
7	Prince Edward Island.....	5	8	10	15	50
8	Nova Scotia.....	194	369	506	678	1,079
9	New Brunswick.....	140	550	580	475	749
10	Quebec.....	300	600	800	1,150	2,300
11	Ontario.....	787	3,900	3,538	6,400	8,252
12	Manitoba.....	100	100	100	200	270
13	Saskatchewan.....	325	910	934	1,645	2,382
14	Alberta.....	425	693	865	1,180	2,569
15	British Columbia.....	260	257	246	325	738
16	Sub-Total.....	2,536	7,387	7,579	12,068	18,389
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	246	386	467	560	750
19	New Brunswick.....	75	250	250	250	248
20	Quebec.....	125	175	200	300	700
21	Ontario.....	347	1,000	1,000	1,500	2,350
22	Manitoba.....	100	100	125	200	560
23	Saskatchewan.....	175	391	573	1,058	1,251
24	Alberta.....	75	246	289	432	979
25	British Columbia.....	66	68	94	138	209
26	Sub-Total.....	1,209	2,616	2,998	4,438	7,047
TOTAL—						
27	Prince Edward Island.....	5	8	10	15	50
28	Nova Scotia.....	440	755	973	1,238	1,829
29	New Brunswick.....	215	800	830	725	997
30	Quebec.....	1,925	2,825	4,200	6,050	14,700
31	Ontario.....	2,150	9,475	9,313	14,840	20,337
32	Manitoba.....	1,200	1,500	1,525	2,400	4,210
33	Saskatchewan.....	500	1,301	1,507	2,703	3,633
34	Alberta.....	500	939	1,154	1,612	3,548
35	British Columbia.....	1,226	1,183	1,174	1,927	3,919
36	TOTAL—PUBLIC WELFARE.....	8,161	18,786	20,686	31,510	53,223

MUNICIPAL GOVERNMENTS
EXPENDITURE — CURRENT ACCOUNT

TABLE 62

(Continued)

STREETS AND ROADS

Thousands of Dollars

Item No.	For the fiscal years →	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	1,900	2,000	3,000	4,300	3,300
2	Ontario (Toronto).....	950	2,500	2,900	3,405	2,219
3	(Windsor).....	100	350	500	495	278
4	Manitoba (Winnipeg).....	450	799	698	995	770
5	British Columbia (Vancouver).....	950	1,416	1,377	1,625	781
6	Sub-Total.....	4,350	7,065	8,475	10,820	7,348
OTHER URBAN—						
7	Prince Edward Island.....	25	40	45	58	70
8	Nova Scotia.....	310	753	462	1,030	487
9	New Brunswick.....	285	480	515	575	462
10	Quebec.....	775	1,950	2,400	2,900	3,050
11	Ontario.....	1,650	3,500	3,982	5,200	4,300
12	Manitoba.....	175	275	248	255	210
13	Saskatchewan.....	290	509	482	770	487
14	Alberta.....	500	1,005	654	1,084	1,145
15	British Columbia.....	445	526	495	524	425
16	Sub-Total.....	4,455	9,038	9,283	12,396	10,636
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	—	—	—	—	—
19	New Brunswick.....	—	—	—	—	—
20	Quebec.....	650	1,900	2,000	2,000	1,500
21	Ontario.....	2,500	6,979	7,350	8,700	6,752
22	Manitoba.....	264	1,295	1,057	1,705	1,023
23	Saskatchewan.....	1,280	2,001	2,000	2,398	1,064
24	Alberta.....	700	2,111	2,779	3,520	1,680
25	British Columbia.....	500	573	506	620	556
26	Sub-Total.....	5,894	14,859	15,692	18,943	12,575
TOTAL—						
27	Prince Edward Island.....	25	40	45	58	70
28	Nova Scotia.....	310	753	462	1,030	487
29	New Brunswick.....	285	480	515	575	462
30	Quebec.....	3,325	5,850	7,400	9,200	7,850
31	Ontario.....	5,200	13,329	14,732	17,800	13,549
32	Manitoba.....	889	2,369	2,003	2,955	2,003
33	Saskatchewan.....	1,570	2,510	2,482	3,168	1,551
34	Alberta.....	1,200	3,116	3,433	4,604	2,825
35	British Columbia.....	1,895	2,515	2,378	2,769	1,762
36	TOTAL—HIGHWAYS.....	14,639	30,962	33,450	42,159	30,559

MUNICIPAL GOVERNMENTS
EXPENDITURE — CURRENT ACCOUNT

TABLE 62

(Continued)

ALL OTHER EXPENDITURES

Thousands of Dollars

Item No.	For the fiscal years—→	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	4,000	6,480	7,985	11,600	13,480
2	Ontario (Toronto).....	3,600	8,500	10,000	11,000	9,091
3	(Windsor).....	125	350	1,300	1,800	1,048
4	Manitoba (Winnipeg).....	2,100	2,500	2,549	3,000	2,700
5	British Columbia (Vancouver).....	2,200	3,056	2,741	4,111	4,430
6	Sub-Total.....	12,025	20,886	24,575	31,511	30,749
OTHER URBAN—						
7	Prince Edward Island.....	29	54	64	79	83
8	Nova Scotia.....	464	1,122	1,149	1,229	1,491
9	New Brunswick.....	340	825	1,065	975	836
10	Quebec.....	1,175	2,898	3,250	3,900	3,928
11	Ontario.....	4,500	9,300	11,300	11,500	10,423
12	Manitoba.....	700	900	862	800	700
13	Saskatchewan.....	2,300	2,376	2,656	2,985	2,687
14	Alberta.....	1,537	2,017	2,222	2,427	2,580
15	British Columbia.....	1,100	1,312	1,214	1,096	1,443
16	Sub-Total.....	12,145	20,804	23,782	24,991	24,171
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	150	323	323	377	491
19	New Brunswick.....	75	250	275	300	331
20	Quebec.....	750	1,050	1,465	2,000	1,764
21	Ontario.....	1,600	4,500	5,200	6,000	4,268
22	Manitoba.....	1,000	1,300	872	1,355	1,300
23	Saskatchewan.....	1,400	1,379	3,384	3,794	2,152
24	Alberta.....	450	785	748	890	1,047
25	British Columbia.....	530	634	307	396	663
26	Sub-Total.....	5,955	10,221	12,574	15,112	12,016
TOTAL—						
27	Prince Edward Island.....	29	54	64	79	83
28	Nova Scotia.....	614	1,445	1,472	1,606	1,982
29	New Brunswick.....	415	1,075	1,340	1,275	1,167
30	Quebec.....	5,925	10,428	12,700	17,500	19,172
31	Ontario.....	9,825	22,650	27,800	30,300	24,830
32	Manitoba.....	3,800	4,700	4,283	5,155	4,700
33	Saskatchewan.....	3,700	3,755	6,040	6,779	4,839
34	Alberta.....	1,987	2,802	2,970	3,317	3,627
35	British Columbia.....	3,830	5,002	4,262	5,603	6,536
36	TOTAL—ALL OTHER EXPENDITURES	30,125	51,911	60,931	71,614	66,936

MUNICIPAL GOVERNMENTS
TOTAL EXPENDITURE — CURRENT ACCOUNT
 (EXCLUDING DEBT RETIREMENT)
Thousands of Dollars

TABLE 62
 (Concluded)

Item No.	For the fiscal years →	1913	1921	1926	1930	1937
METROPOLITAN—						
1	Quebec (Montreal).....	13,079	24,148	32,767	42,579	55,890
2	Ontario (Toronto).....	10,328	26,800	31,300	38,840	38,348
3	(Windsor).....	437	1,935	4,475	6,590	4,404
4	Manitoba (Winnipeg).....	5,900	10,049	10,662	12,670	12,709
5	British Columbia (Vancouver).....	6,733	9,757	9,923	14,199	14,784
6	Sub-Total.....	36,477	72,689	89,127	114,878	126,135
OTHER URBAN—						
7	Prince Edward Island.....	149	309	349	417	517
8	Nova Scotia.....	2,011	4,503	4,647	5,673	5,934
9	New Brunswick.....	1,380	3,110	3,820	3,790	4,075
10	Quebec.....	4,328	10,740	13,455	15,170	17,156
11	Ontario.....	14,789	32,750	40,953	47,705	44,605
12	Manitoba.....	1,670	2,275	2,135	2,165	1,983
13	Saskatchewan.....	5,462	9,404	9,956	11,032	10,554
14	Alberta.....	6,445	10,512	11,137	12,717	12,509
15	British Columbia.....	2,910	4,101	3,962	4,218	4,521
16	Sub-Total.....	39,144	77,704	90,414	102,887	101,854
RURAL—						
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	923	2,158	2,197	2,167	2,556
19	New Brunswick.....	400	1,020	1,600	1,625	1,581
20	Quebec.....	3,393	6,350	7,375	8,072	7,932
21	Ontario.....	8,860	21,019	23,768	25,231	20,682
22	Manitoba.....	2,537	6,013	5,443	6,524	5,208
23	Saskatchewan.....	4,467	9,972	11,977	13,525	7,220
24	Alberta.....	2,603	5,904	6,681	8,690	6,614
25	British Columbia.....	1,594	2,054	1,729	2,129	2,255
26	Sub-Total.....	24,777	54,490	60,770	67,963	54,048
TOTAL—						
27	Prince Edward Island.....	149	309	349	417	517
28	Nova Scotia.....	2,934	6,661	6,844	7,840	8,490
29	New Brunswick.....	1,780	4,130	5,420	5,415	5,656
30	Quebec.....	20,800	41,238	53,597	65,821	80,978
31	Ontario.....	34,414	82,504	100,496	118,366	108,039
32	Manitoba.....	10,107	18,337	18,240	21,359	19,900
33	Saskatchewan.....	9,929	19,376	21,933	24,557	17,774
34	Alberta.....	9,048	16,416	17,818	21,407	19,123
35	British Columbia.....	11,237	15,912	15,614	20,546	21,560
36	TOTAL—EXPENDITURE (excluding debt re- tirement).....	100,398	204,883	240,311	285,728	282,037

MUNICIPAL GOVERNMENTS
DEBT RETIREMENT (1)

TABLE 63

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	METROPOLITAN—					
1	Quebec (Montreal).....	275	2,250	2,730	3,650	6,000
2	Ontario (Toronto).....	910	2,400	3,900	5,700	7,216
3	(Windsor).....	30	250	700	1,475	—
4	Manitoba (Winnipeg).....	525	1,080	1,475	1,125	1,024
5	British Columbia (Vancouver).....	628	1,109	878	1,314	626
6	Sub-Total.....	2,368	7,089	9,683	13,264	14,866
	OTHER URBAN—					
7	Prince Edward Island.....	5	15	17	25	15
8	Nova Scotia.....	117	271	364	398	500
9	New Brunswick.....	70	120	140	210	275
10	Quebec.....	190	655	1,065	1,536	2,100
11	Ontario.....	1,305	3,150	4,450	5,906	6,975
12	Manitoba.....	80	120	115	115	90
13	Saskatchewan.....	515	809	980	964	730
14	Alberta.....	666	1,007	1,184	1,300	969
15	British Columbia.....	433	798	562	578	361
16	Sub-Total.....	3,381	6,945	8,877	11,032	12,015
	RURAL -					
17	Prince Edward Island.....	—	—	—	—	—
18	Nova Scotia.....	15	40	71	50	50
19	New Brunswick.....	—	—	30	30	78
20	Quebec.....	40	75	90	375	380
21	Ontario.....	230	550	1,025	1,750	1,450
22	Manitoba.....	50	130	260	280	280
23	Saskatchewan.....	208	292	381	354	15
24	Alberta.....	214	212	154	182	70
25	British Columbia.....	69	97	85	59	56
26	Sub-Total.....	826	1,396	2,096	3,080	2,379
	TOTAL -					
27	Prince Edward Island.....	5	15	17	25	15
28	Nova Scotia.....	132	311	435	448	550
29	New Brunswick.....	70	120	170	240	353
30	Quebec.....	505	2,980	3,885	5,561	8,480
31	Ontario.....	2,475	6,350	10,075	14,831	15,641
32	Manitoba.....	655	1,330	1,850	1,520	1,394
33	Saskatchewan.....	723	1,101	1,361	1,318	745
34	Alberta.....	880	1,219	1,338	1,482	1,039
35	British Columbia.....	1,130	2,004	1,525	1,951	1,043
36	TOTAL.....	6,575	15,430	20,656	27,376	29,260

(1) Sinking Fund or Debt Retirement provisions.

PART B

CONTENTS

British North America Act and Amendments
Statute of Westminster
Exhibits and Hearings
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THE BRITISH NORTH AMERICA ACT, 1867
30 VICTORIA, CHAPTER 3

An Act for the Union of Canada, Nova Scotia, and New Brunswick, and the Government thereof; and for Purposes connected therewith.

[29th March, 1867.]

Whereas the Provinces of Canada, Nova Scotia, and New Brunswick have expressed their Desire to be federally united into One Dominion under the Crown of the United Kingdom of Great Britain and Ireland, with a Constitution similar in Principle to that of the United Kingdom:

And whereas such a Union would conduce to the Welfare of the Provinces and promote the Interests of the British Empire:

And whereas on the Establishment of the Union by Authority of Parliament it is expedient, not only that the Constitution of the Legislative Authority in the Dominion be provided for, but also that the Nature of the Executive Government therein be declared:

And whereas it is expedient that Provision be made for the eventual admission into the Union of other Parts of British North America:

Be it therefore enacted and declared by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

I. PRELIMINARY

1. This Act may be cited as the British North America Act, 1867.

2. The Provisions of this Act referring to Her Majesty the Queen extend also to the Heirs and Successors of Her Majesty, Kings and Queens of the United Kingdom of Great Britain and Ireland.

II. UNION

3. It shall be lawful for the Queen, by and with the Advice of Her Majesty's Most Honourable Privy Council, to declare by Proclamation that, on and after a Day therein appointed, not being more than Six Months after the passing of this Act, the Provinces of Canada, Nova Scotia, and New Brunswick shall form and be One Dominion under the

Name of Canada; and on and after that Day those Three Provinces shall form and be One Dominion under that Name accordingly.

4. The subsequent Provisions of this Act shall, unless it is otherwise expressed or implied, commence and have effect on and after the Union, that is to say, on and after the Day appointed for the Union taking effect in the Queen's Proclamation; and in the same Provisions, unless it is otherwise expressed or implied, the Name Canada shall be taken to mean Canada as constituted under this Act.

5. Canada shall be divided into Four Provinces, named Ontario, Quebec, Nova Scotia, and New Brunswick.

6. The Parts of the Province of Canada (as it exists at the passing of this Act) which formerly constituted respectively the Provinces of Upper Canada and Lower Canada shall be deemed to be severed, and shall form two separate Provinces. The Part which formerly constituted the Province of Upper Canada shall constitute the Province of Ontario; and the Part which formerly constituted the Province of Lower Canada shall constitute the Province of Quebec.

7. The Provinces of Nova Scotia and New Brunswick shall have the same Limits as at the passing of this Act.

8. In the general Census of the Population of Canada which is hereby required to be taken in the Year One thousand eight hundred and seventy-one, and in every Tenth Year thereafter, the respective Populations of the Four Provinces shall be distinguished.

III. EXECUTIVE POWER

9. The Executive Government and Authority of and over Canada is hereby declared to continue and be vested in the Queen.

10. The Provisions of this Act referring to the Governor General extend and apply to the Governor General for the Time being of Canada, or other the Chief Executive Officer or Administrator for the Time being carrying on the Government of Canada on behalf and in the Name of the Queen, by whatever Title he is designated.

11. There shall be a Council to aid and advise in the Government of Canada, to be styled the Queen's Privy Council for Canada; and the Persons who are to be members of that Council shall be from Time to Time chosen and summoned by the Governor General and sworn in as Privy Counsellors, and Members thereof may be from Time to Time removed by the Governor General.

12. All powers, Authorities, and Functions which under any Act of the Parliament of Great Britain, or of the Parliament of the United Kingdom of Great Britain and Ireland, or of the Legislature of Upper Canada, Lower Canada, Canada, Nova Scotia, or New Brunswick, are at the Union vested in or exercisable by the respective Governors or Lieutenant Governors of those Provinces, with the Advice, or with the Advice and Consent, of the respective Executive Councils thereof, or in conjunction with those Councils, or with any Number of Members thereof, or by those Governors or Lieutenant-Governors individually, shall, as far as the same continue in existence and capable of being exercised after the Union in relation to the Government of Canada, be vested in and exercisable by the Governor General, with the Advice or with the Advice and Consent of or in conjunction with the Queen's Privy Council for Canada, or any Members thereof, or by the Governor General individually, as the Case requires, subject nevertheless (except with respect to such as exist under Acts of the Parliament of Great Britain or of the Parliament of the United Kingdom of Great Britain and Ireland) to be abolished or altered by the Parliament of Canada.

13. The Provisions of this Act referring to the Governor General in Council shall be construed as referring to the Governor General acting by and with the Advice of the Queen's Privy Council for Canada.

14. It shall be lawful for the Queen, if Her Majesty thinks fit, to authorize the Governor General from Time to Time to appoint any Person or any Persons jointly or severally to be his Deputy or Deputies within any Part or Parts of Canada, and in that Capacity to exercise during the Pleasure of the Governor General such of the Powers, Authorities, and Functions of the Governor General as the Governor General deems it necessary or expedient to assign to him or them, subject to any Limitations or Directions expressed or given by the Queen; but the Appointment of such a Deputy or Deputies shall not affect the Exercise by the Governor General himself of any Power, Authority, or Function.

15. The Command-in-Chief of the Land and Naval Militia, and of all Naval and Military Forces, of and in Canada, is hereby declared to continue and be vested in the Queen.

16. Until the Queen otherwise directs the Seat of Government of Canada shall be Ottawa.

IV. LEGISLATIVE POWER

17. There shall be One Parliament for Canada, consisting of the Queen, an Upper House styled the Senate, and the House of Commons.

18. The Privileges, Immunities, and Powers to be held, enjoyed, and exercised by the Senate and by the House of Commons and by the Members thereof respectively shall be such as are from Time to Time defined by Act of the Parliament of Canada, but so that the same shall never exceed those at the passing of this Act held, enjoyed, and exercised by the Commons House of Parliament of the United Kingdom of Great Britain and Ireland and by the Members thereof.

19. The Parliament of Canada shall be called together not later than Six Months after the Union.

20. There shall be a Session of the Parliament of Canada once at least in every Year, so that Twelve Months shall not intervene between the last Sitting of the Parliament in one Session and its first Sitting in the next Session.

The Senate

21. The Senate shall, subject to the Provisions of this Act, consist of Seventy-two Members, who shall be styled Senators.

22. In relation to the Constitution of the Senate, Canada shall be deemed to consist of Three Divisions:

1. Ontario;
2. Quebec;

3. The Maritime Provinces, Nova Scotia and New Brunswick; which Three Divisions shall (subject to the Provisions of this Act) be equally represented in the Senate as follows: Ontario by Twenty-four Senators; Quebec by Twenty-four Senators; and the Maritime Provinces by Twenty-four Senators, Twelve thereof representing Nova Scotia, and Twelve thereof representing New Brunswick.

In the Case of Quebec each of the Twenty-four Senators representing that Province shall be appointed for One of the Twenty-four Electoral Divisions of Lower Canada specified in Schedule A. to Chapter One of the Consolidated Statutes of Canada.

23. The Qualification of a Senator shall be as follows:

- (1) He shall be of the full age of Thirty Years:
- (2) He shall be either a Natural-born Subject of the Queen, or a Subject of the Queen naturalized by an Act of the Parliament of Great Britain, or of the Parliament of the United Kingdom of Great Britain and Ireland, or of the Legislature of One of the Provinces of Upper Canada, Lower Canada, Canada, Nova Scotia, or New Brunswick, before the Union, or of the Parliament of Canada, after the Union;
- (3) He shall be legally or equitably seised as of Freehold for his own Use and Benefit of Lands or Tenements held in free and common Socage, or seised or possessed for his own Use and Benefit of Lands or Tenements held in Franc-alleu or in Roture, within the Province for which he is appointed, of the Value of Four thousand Dollars, over and above all Rents, Dues, Debts, Charges, Mortgages, and Incumbrances due or payable out of or charged on or affecting the same:
- (4) His Real and Personal Property shall be together worth Four thousand Dollars over and above his Debts and Liabilities:
- (5) He shall be resident in the Province for which he is appointed:
- (6) In the case of Quebec he shall have his Real Property Qualification in the Electoral Division for which he is appointed, or shall be resident in that Division.

24. The Governor General shall from Time to Time, in the Queen's Name, by Instrument under the Great Seal of Canada, summon qualified Persons to the Senate; and, subject to the Provisions of this Act, every Person so summoned shall become and be a Member of the Senate and a Senator.

25. Such Persons shall be first summoned to the Senate as the Queen by Warrant under Her Majesty's Royal Sign Manual thinks fit to approve, and their Names shall be inserted in the Queen's Proclamation of Union.

26. If at any Time on the Recommendation of the Governor General the Queen thinks fit to direct that Three or Six Members be added to the Senate, the Governor General may by Summons to Three or Six qualified Persons (as the Case may be), representing equally the Three Divisions of Canada, add to the Senate accordingly.

27. In case of such Addition being at any Time made the Governor General shall not summon any Person to the Senate, except on a further like Direction by the Queen on the like Recommendation, until each of the Three Divisions of Canada is represented by Twenty-four Senators and no more.

28. The Number of Senators shall not at any Time exceed Seventy-eight.

29. A Senator shall, subject to the Provisions of this Act, hold his Place in the Senate for Life.

30. A Senator may by Writing under his Hand addressed to the Governor General resign his Place in the Senate, and thereupon the same shall be vacant.

31. The Place of a Senator shall become vacant in any of the following Cases:—

- (1) If for Two consecutive Sessions of the Parliament he fails to give his Attendance in the Senate:
- (2) If he takes an Oath or makes a Declaration or Acknowledgment of Allegiance, Obedience, or Adherence to a Foreign Power, or does an Act whereby he becomes a Subject or Citizen, or entitled to the Rights or Privileges of a Subject or Citizen, of a Foreign Power:
- (3) If he is adjudged Bankrupt or Insolvent, or applies for the Benefit of any Law relating to Insolvent Debtors, or becomes a public Defaulter:
- (4) If he is attainted of Treason or convicted of Felony or of any infamous Crime:
- (5) If he ceases to be qualified in respect of Property or of Residence; provided, that a Senator shall not be deemed to have ceased to be qualified in respect of Residence by reason only of his residing at the Seat of the Government of Canada while holding an Office under that Government requiring his Presence there.

32. When a Vacancy happens in the Senate by Resignation, Death, or otherwise, the Governor General shall by Summons to a fit and qualified Person fill the Vacancy.

33. If any Question arises respecting the Qualification of a Senator or a Vacancy in the Senate the same shall be heard and determined by the Senate.

34. The Governor General may from Time to Time, by Instrument under the Great Seal of Canada, appoint a Senator to be Speaker of the Senate, and may remove him and appoint another in his Stead.

35. Until the Parliament of Canada otherwise provides, the Presence of at least Fifteen Senators, including the Speaker, shall be necessary to constitute a Meeting of the Senate for the Exercise of its Powers.

36. Questions arising in the Senate shall be decided by a Majority of Voices, and the Speaker shall in all Cases have a Vote, and when the Voices are equal the Decision shall be deemed to be in the Negative.

The House of Commons

37. The House of Commons shall, subject to the Provisions of this Act, consist of One hundred and eighty-one Members, of whom Eighty-two shall be elected for Ontario, Sixty-five for Quebec, Nineteen for Nova Scotia, and Fifteen for New Brunswick.

38. The Governor General shall from Time to Time, in the Queen's Name, by Instrument under the Great Seal of Canada, summon and call together the House of Commons.

39. A Senator shall not be capable of being elected or of sitting or voting as a Member of the House of Commons.

40. Until the Parliament of Canada otherwise provides, Ontario, Quebec, Nova Scotia, and New Brunswick shall, for the Purposes of the Election of Members to serve in the House of Commons, be divided into Electoral Districts as follows:—

1. ONTARIO

Ontario shall be divided into the Counties, Ridings of Counties, Cities, Parts of Cities, and Towns enumerated in the First Schedule to this Act, each whereof shall be an Electoral District, each such District as numbered in that Schedule being entitled to return One Member.

2. QUEBEC

Quebec shall be divided into Sixty-five Electoral Districts, composed of the Sixty-five Electoral Divisions into which Lower Canada is at the passing of this Act divided under Chapter Two of the Consolidated Statutes of Canada, Chapter Seventy-five of the Consolidated Statutes for Lower Canada, and the Act of the Province of Canada of the Twenty-third Year of the Queen, Chapter One, or any other Act amending the same in force at the Union, so that each such Electoral Division shall be for the Purposes of this Act an Electoral District entitled to return One Member.

3. NOVA SCOTIA

Each of the Eighteen Counties of Nova Scotia shall be an Electoral District. The County of Halifax shall be entitled to return Two Members, and each of the other Counties One Member.

4. NEW BRUNSWICK

Each of the Fourteen Counties into which New Brunswick is divided, including the City and County of St. John, shall be an Electoral District. The City of St. John shall also be a separate Electoral District. Each of those Fifteen Electoral Districts shall be entitled to return One Member.

41. Until the Parliament of Canada otherwise provides, all Laws in force in the several Provinces at the Union relative to the following Matters or any of them, namely,—the Qualifications and Disqualifications of Persons to be elected or to sit or vote as Members of the House of Assembly or Legislative Assembly in the several Provinces, the Voters at Elections of such Members, the Oaths to be taken by Voters, the Returning Officers, their Powers and Duties, the Proceedings at Elections, the Periods during which Elections may be continued, the Trial of controverted Elections, and Proceedings incident thereto, the vacating of Seats of Members, and the Execution of new Writs in case of Seats vacated otherwise than by Dissolution,—shall respectively apply to Elections of Members to serve in the House of Commons for the same several Provinces.

Provided that, until the Parliament of Canada otherwise provides, at any Election for a Member of the House of Commons for the District of Algoma, in addition to Persons qualified by the Law of the Province of Canada to vote, every male British Subject, aged Twenty-one Years or upwards, being a Householder, shall have a Vote.

42. For the First Election of Members to serve in the House of Commons the Governor General shall cause Writs to be issued by such Person, in such Form, and addressed to such Returning Officers as he thinks fit.

The Person issuing Writs under this Section shall have the like Powers as are possessed at the Union by the Officers charged with the issuing of Writs for the Election of Members to serve in the respective House of Assembly or Legislative Assembly of the Province of Canada, Nova Scotia, or New Brunswick; and the Returning Officers to whom Writs are directed under this Section shall have the like Powers as are possessed at the Union by the

Officers charged with the returning of Writs for the Election of Members to serve in the same respective House of Assembly or Legislative Assembly.

43. In case a Vacancy in the Representation in the House of Commons of any Electoral District happens before the Meeting of the Parliament, or after the Meeting of the Parliament before Provision is made by the Parliament in this Behalf, the Provisions of the last foregoing Section of this Act shall extend and apply to the issuing and returning of a Writ in respect of such Vacant District.

44. The House of Commons on its first assembling after a General Election shall proceed with all practicable Speed to elect One of its Members to be Speaker.

45. In case of a Vacancy happening in the Office of Speaker by Death, Resignation, or otherwise, the House of Commons shall with all practicable Speed proceed to elect another of its Members to be Speaker.

46. The Speaker shall preside at all Meetings of the House of Commons.

47. Until the Parliament of Canada otherwise provides, in case of the Absence for any Reason of the Speaker from the Chair of the House of Commons for a period of Forty-eight consecutive Hours, the House may elect another of its Members to act as Speaker, and the Member so elected shall during the Continuance of such Absence of the Speaker have and execute all the Powers, Privileges, and Duties of Speaker.

48. The Presence of at least Twenty Members of the House of Commons shall be necessary to constitute a Meeting of the House for the Exercise of its Powers; and for that Purpose the Speaker shall be reckoned as a Member.

49. Questions arising in the House of Commons shall be decided by a Majority of Voices other than that of the Speaker, and when the Voices are equal, but not otherwise, the Speaker shall have a Vote.

50. Every House of Commons shall continue for Five Years from the Day of the Return of the Writs for choosing the House (subject to be sooner dissolved by the Governor General), and no longer.

51. On the Completion of the Census in the Year One thousand eight hundred and seventy-one, and of each subsequent decennial Census, the Representation of the Four Provinces shall be readjusted by such Authority, in such Manner, and from such

Time, as the Parliament of Canada from Time to Time provides, subject and according to the following Rules:—

- (1) Quebec shall have the fixed Number of Sixty-five Members:
- (2) There shall be assigned to each of the other Provinces such a Number of Members as will bear the same Proportion to the Number of its Population (ascertained at such Census) as the Number Sixty-five bears to the Number of the Population of Quebec (so ascertained):
- (3) In the Computation of the Number of Members for a Province a fractional Part not exceeding One Half the whole Number requisite for entitling the Province to a Member shall be disregarded; but a fractional Part exceeding One Half of that Number shall be equivalent to the whole Number:
- (4) On any such Re-adjustment the Number of Members for a Province shall not be reduced unless the Proportion which the Number of the Population of the Province bore to the Number of the aggregate Population of Canada at the then last preceding Re-adjustment of the Number of Members for the Province is ascertained at the then latest Census to be diminished by One Twentieth Part or upwards:
- (5) Such Re-adjustment shall not take effect until the Termination of the then existing Parliament.

52. The Number of Members of the House of Commons may be from Time to Time increased by the Parliament of Canada, provided the proportionate Representation of the Provinces prescribed by this Act is not thereby disturbed.

Money Votes; Royal Assent

53. Bills for appropriating any Part of the Public Revenue, or for imposing any Tax or Impost, shall originate in the House of Commons.

54. It shall not be lawful for the House of Commons to adopt or pass any Vote, Resolution, Address, or Bill for the Appropriation of any Part of the Public Revenue, or of any Tax or Impost, to any Purpose that has not been first recommended to that House by Message of the Governor General in the Session in which such Vote, Resolution, Address, or Bill is proposed.

55. Where a Bill passed by the Houses of Parliament is presented to the Governor General for the Queen's Assent, he shall declare, according to his Discretion, but subject to the Provisions of this Act and to Her Majesty's Instructions, either that he assents thereto in the Queen's Name, or that he withholds the Queen's Assent, or that he reserves the Bill for the Signification of the Queen's Pleasure.

56. Where the Governor General assents to a Bill in the Queen's Name, he shall by the first convenient Opportunity send an authentic Copy of the Act to one of Her Majesty's Principal Secretaries of State, and if the Queen in Council within Two Years after Receipt thereof by the Secretary of State thinks fit to disallow the Act, such Disallowance (with a Certificate of the Secretary of State of the Day on which the Act was received by him) being signified by the Governor General, by Speech or Message to each of the Houses of the Parliament or by Proclamation, shall annul the Act from and after the Day of such Signification.

57. A Bill reserved for the Signification of the Queen's Pleasure shall not have any Force unless and until within Two Years from the Day on which it was presented to the Governor General for the Queen's Assent, the Governor General signifies, by Speech or Message to each of the Houses of the Parliament or by Proclamation, that it has received the Assent of the Queen in Council.

An Entry of every such Speech, Message, or Proclamation shall be made in the Journal of each House, and a Duplicate thereof duly attested shall be delivered to the proper Officer to be kept among the Records of Canada.

V. PROVINCIAL CONSTITUTION

Executive Power

58. For each Province there shall be an Officer, styled the Lieutenant-Governor, appointed by the Governor General in Council by Instrument under the Great Seal of Canada.

59. A Lieutenant-Governor shall hold Office during the Pleasure of the Governor General; but any Lieutenant-Governor appointed after the Commencement of the First Session of the Parliament of Canada shall not be removable within Five Years from his Appointment, except for Cause assigned, which shall be communicated to him in Writing within One Month after the Order for his Removal is made, and shall be communicated by Message to the Senate and to the House of Commons within

One Week thereafter if the Parliament is then Sitting, and if not then within One Week after the Commencement of the next Session of the Parliament.

60. The Salaries of the Lieutenant-Governors shall be fixed and provided by the Parliament of Canada.

61. Every Lieutenant-Governor shall, before assuming the Duties of his Office, make and subscribe before the Governor General or some Person authorized by him, Oaths of Allegiance and Office similar to those taken by the Governor General.

62. The Provisions of this Act referring to the Lieutenant-Governor extend and apply to the Lieutenant-Governor for the Time being of each Province or other the Chief Executive Officer or Administrator for the Time being carrying on the Government of the Province, by whatever Title he is designated.

63. The Executive Council of Ontario and of Quebec shall be composed of such Persons as the Lieutenant-Governor from Time to Time thinks fit, and in the first instance of the following Officers, namely,—the Attorney-General, the Secretary and Registrar of the Province, the Treasurer of the Province, the Commissioner of Crown Lands, and the Commissioner of Agriculture and Public Works, within Quebec, the Speaker of the Legislative Council and the Solicitor General.

64. The Constitution of the Executive Authority in each of the Provinces of Nova Scotia and New Brunswick shall, subject to the Provisions of this Act, continue as it exists at the Union until altered under the Authority of this Act.

65. All Powers, Authorities, and Functions which under any Act of the Parliament of Great Britain, or of the Parliament of the United Kingdom of Great Britain and Ireland, or of the Legislature of Upper Canada, Lower Canada, or Canada, were or are before or at the Union vested in or exercisable by the respective Governors or Lieutenant-Governors of those Provinces, with the Advice or with the Advice and Consent of the respective Executive Councils thereof, or in conjunction with those Councils, or with any Number of Members thereof, or by those Governors or Lieutenant-Governors individually, shall, as far as the same are capable of being exercised after the Union in relation to the Government of Ontario and Quebec respectively, be vested in and shall or may be exercised by the Lieutenant-Governor of Ontario and Quebec respectively, with the Advice or with the Advice and Consent of or in

conjunction with the respective Executive Councils, or any Members thereof, or by the Lieutenant-Governor individually, as the Case requires, subject nevertheless (except with respect to such as exist under Acts of the Parliament of Great Britain, or of the Parliament of the United Kingdom of Great Britain and Ireland,) to be abolished or altered by the respective Legislatures of Ontario and Quebec.

66. The Provisions of this Act referring to the Lieutenant-Governor in Council shall be construed as referring to the Lieutenant-Governor of the Province acting by and with the Advice of the Executive Council thereof.

67. The Governor General in Council may from Time to Time appoint an Administrator to execute the Office and Functions of Lieutenant-Governor during his Absence, Illness, or other Inability.

68. Unless and until the Executive Government of any Province otherwise directs with respect to that Province the Seats of Government of the Provinces shall be as follows, namely,—of Ontario, the City of Toronto; of Quebec, the City of Quebec; of Nova Scotia, the City of Halifax; and of New Brunswick, the City of Fredericton.

Legislative Power

1. ONTARIO

69. There shall be a Legislature for Ontario consisting of the Lieutenant-Governor and of One House, styled the Legislative Assembly of Ontario.

70. The Legislative Assembly of Ontario shall be composed of Eighty-two Members, to be elected to represent the Eighty-two Electoral Districts set forth in the First Schedule to this Act.

2. QUEBEC

71. There shall be a Legislature for Quebec consisting of the Lieutenant-Governor and of Two Houses, styled the Legislative Council of Quebec and the Legislative Assembly of Quebec.

72. The Legislative Council of Quebec shall be composed of Twenty-four Members, to be appointed by the Lieutenant-Governor, in the Queen's Name, by Instrument under the Great Seal of Quebec, one being appointed to represent each of the Twenty-four Electoral Divisions of Lower Canada in this Act referred to, and each holding Office for the Term of his Life, unless the Legislature of Quebec otherwise provides under the Provisions of this Act.

73. The Qualifications of the Legislative Councillors of Quebec shall be the same as those of the Senators for Quebec.

74. The Place of a Legislative Councillor of Quebec shall become vacant in the Cases, *mutatis mutandis* in which the Place of Senator becomes vacant.

75. When a Vacancy happens in the Legislative Council of Quebec by Resignation, Death, or otherwise, the Lieutenant-Governor, in the Queen's Name, by Instrument under the Great Seal of Quebec, shall appoint a fit and qualified Person to fill the Vacancy.

76. If any Question arises respecting the Qualification of a Legislative Councillor of Quebec, or a Vacancy in the Legislative Council of Quebec, the same shall be heard and determined by the Legislative Council.

77. The Lieutenant-Governor may from Time to Time, by Instrument under the Great Seal of Quebec, appoint a Member of the Legislative Council of Quebec to be Speaker thereof, and may remove him and appoint another in his stead.

78. Until the Legislature of Quebec otherwise provides, the Presence of at least Ten Members of the Legislative Council, including the Speaker, shall be necessary to constitute a Meeting for the Exercise of its Powers.

79. Questions arising in the Legislative Council of Quebec shall be decided by a Majority of Voices, and the Speaker shall in all Cases have a Vote, and when the Voices are equal the Decision shall be deemed to be in the negative.

80. The Legislative Assembly of Quebec shall be composed of Sixty-five Members, to be elected to represent the Sixty-five Electoral Divisions or Districts of Lower Canada in this Act referred to, subject to Alteration thereof by the Legislature of Quebec: Provided that it shall not be lawful to present to the Lieutenant-Governor of Quebec for Assent any Bill for altering the Limits of any of the Electoral Divisions or Districts mentioned in the Second Schedule to this Act, unless the Second and Third Readings of such Bill have been passed in the Legislative Assembly with the Concurrence of the Majority of the Members representing all those Electoral Divisions or Districts, and the Assent shall not be given to such Bill unless an Address has been presented by the Legislative Assembly to the Lieutenant-Governor stating that it has been so passed.

3. ONTARIO AND QUEBEC

81. The Legislatures of Ontario and Quebec respectively shall be called together not later than Six Months after the Union.

82. The Lieutenant-Governor of Ontario and of Quebec shall from Time to Time, in the Queen's Name, by Instrument under the Great Seal of the Province, summon and call together the Legislative Assembly of the Province.

83. Until the Legislature of Ontario or of Quebec otherwise provides, a Person accepting or holding in Ontario or in Quebec any Office, Commission, or Employment, permanent or temporary, at the Nomination of the Lieutenant-Governor, to which an annual Salary, or any Fee, Allowance, Emolument, or profit of any Kind or Amount whatever from the Province is attached, shall not be eligible as a Member of the Legislative Assembly of the respective Province, nor shall he sit or vote as such; but nothing in this Section shall make ineligible any Person being a Member of the Executive Council of the respective Province, or holding any of the following Offices, that is to say, the Offices of Attorney-General, Secretary and Registrar of the Province, Treasurer of the Province, Commissioner of Crown Lands, and Commissioner of Agriculture and Public Works, and in Quebec Solicitor General, or shall disqualify him to sit or vote in the House for which he is elected, provided he is elected while holding such Office.

84. Until the Legislatures of Ontario and Quebec respectively otherwise provide, all Laws which at the Union are in force in those Provinces respectively, relative to the following Matters, or any of them, namely,—the Qualifications and Disqualifications of Persons to be elected or to sit or vote as Members of the Assembly of Canada, the Qualifications or Disqualifications of Voters, the Oaths to be taken by Voters, the Returning Officers, their Powers and Duties, the Proceedings at Elections, the Periods during which such Elections may be continued, and the Trial of controverted Elections and the Proceedings incident thereto, the vacating of the Seats of Members and the issuing and Execution of new Writs in case of Seats vacated otherwise than by Dissolution,—shall respectively apply to Elections of Members to serve in the respective Legislative Assemblies of Ontario and Quebec.

Provided that until the Legislature of Ontario otherwise provides, at any Election for a Member of the Legislative Assembly of Ontario for the District of Algoma, in addition to Persons qualified by

the Law of the Province of Canada to vote, every male British Subject, aged Twenty-one Years or upwards, being a Householder, shall have a Vote.

85. Every Legislative Assembly of Ontario and every Legislative Assembly of Quebec shall continue for Four Years from the Day of the Return of the Writs for choosing the same (subject nevertheless to either the Legislative Assembly of Ontario or the Legislative Assembly of Quebec being sooner dissolved by the Lieutenant-Governor of the Province), and no longer.

86. There shall be a session of the Legislature of Ontario and of that of Quebec once at least in every Year, so that Twelve Months shall not intervene between the last Sitting of the Legislature in each Province in one Session and its first Sitting in the next Session.

87. The following Provisions of this Act respecting the House of Commons of Canada shall extend and apply to the Legislative Assemblies of Ontario and Quebec, that is to say,—the Provisions relating to the Election of a Speaker originally and on Vacancies, the Duties of the Speaker, the absence of the Speaker, the Quorum, and the Mode of voting, as if those Provisions were here re-enacted and made applicable in Terms to each such Legislative Assembly.

4. NOVA SCOTIA AND NEW BRUNSWICK

88. The Constitution of the Legislature of each of the Provinces of Nova Scotia and New Brunswick shall, subject to the Provisions of this Act, continue as it exists at the Union until altered under the Authority of this Act; and the House of Assembly of New Brunswick existing at the passage of this Act shall, unless sooner dissolved, continue for the Period for which it was elected.

5. ONTARIO, QUEBEC, AND NOVA SCOTIA

89. Each of the Lieutenant-Governors of Ontario, Quebec and Nova Scotia shall cause Writs to be issued for the First Election of Members of the Legislative Assembly thereof in such Form and by such Person as he thinks fit, and at such Time and addressed to such Returning Officer as the Governor General directs, and so that the First Election of a Member of the Assembly for any Electoral District or any Subdivision thereof shall be held at the same Time and at the same Places as the Election for a Member to serve in the House of Commons of Canada for that Electoral District.

6. THE FOUR PROVINCES

90. The following Provisions of this Act respecting the Parliament of Canada, namely,—the Provisions relating to Appropriation and Tax Bills, the Recommendation of Money Votes, the Assent to Bills, the Disallowance of Acts, and the Signification of Pleasure on Bills reserved,—shall extend and apply to the Legislatures of the several Provinces as if those Provisions were here re-enacted and made applicable in Terms to the respective Provinces and the Legislatures thereof, with the Substitution of the Lieutenant-Governor of the Province for the Governor General, of the Governor General for the Queen and for a Secretary of State, of One Year for Two Years, and of the Province for Canada.

VI. DISTRIBUTION OF LEGISLATIVE POWERS

Powers of the Parliament

91. It shall be lawful for the Queen, by and with the Advice and Consent of the Senate and House of Commons, to make Laws for the Peace, Order, and good Government of Canada, in relation to all Matters not coming within the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces, and for greater Certainty, but not so as to restrict the Generality of the foregoing Terms of this Section, it is hereby declared that (notwithstanding anything in this Act) the exclusive Legislative Authority of the Parliament of Canada extends to all Matters coming within the Classes of Subjects next hereinafter enumerated; that is to say,—

1. The Public Debt and Property.
2. The Regulation of Trade and Commerce.
3. The raising of Money by any Mode or System of Taxation.
4. The borrowing of Money on the Public Credit.
5. Postal Service.
6. The Census and Statistics.
7. Militia, Military and Naval Service, and Defence.
8. The fixing of and providing for the Salaries and Allowances of Civil and other Officers of the Government of Canada.
9. Beacons, Buoys, Lighthouses, and Sable Island.
10. Navigation and Shipping.
11. Quarantine and the Establishment and Maintenance of Marine Hospitals.

12. Sea Coast and Inland Fisheries.
13. Ferries between a Province and any British or Foreign Country or between Two Provinces.
14. Currency and Coinage.
15. Banking, Incorporation of Banks, and the Issue of Paper Money.
16. Savings Banks.
17. Weights and Measures.
18. Bills of Exchange and Promissory Notes.
19. Interest.
20. Legal Tender.
21. Bankruptcy and Insolvency.
22. Patents of Invention and Discovery.
23. Copyrights.
24. Indians, and Lands reserved for the Indians.
25. Naturalization and Aliens.
26. Marriage and Divorce.
27. The Criminal Law, except the Constitution of Courts of Criminal Jurisdiction, but including the Procedure in Criminal Matters.
28. The Establishment, Maintenance, and Management of Penitentiaries.
29. Such Classes of Subjects as are expressly excepted in the Enumeration of the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces.

And any Matter coming within any of the Classes of Subjects enumerated in this Section shall not be deemed to come within the Class of Matters of a local or private Nature comprised in the Enumeration of the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces.

Exclusive Powers of Provincial Legislatures

92. In each Province the Legislature may exclusively make Laws in relation to Matters coming within the Classes of Subjects next hereinafter enumerated; that is to say,—

1. The Amendment from Time to Time, notwithstanding anything in this Act, of the Constitution of the Province, except as regards the Office of Lieutenant-Governor.
2. Direct Taxation within the Province in order to the Raising of a Revenue for Provincial Purposes.
3. The borrowing of Money on the sole Credit of the Province.
4. The Establishment and Tenure of Provincial Offices and the Appointment and Payment of Provincial Officers.

5. The Management and Sale of the Public Lands belonging to the Province and of the Timber and Wood thereon.
6. The Establishment, Maintenance, and Management of Public and Reformatory Prisons in and for the Province.
7. The Establishment, Maintenance, and Management of Hospitals, Asylums, Charities, and Eleemosynary Institutions in and for the Province, other than Marine Hospitals.
8. Municipal Institutions in the Province.
9. Shop, Saloon, Tavern, Auctioneer, and other Licenses in order to the raising of a Revenue for Provincial, Local, or Municipal Purposes.
10. Local Works and Undertakings other than such as are of the following Classes:—
 - (a) Lines of Steam or other Ships, Railways, Canals, Telegraphs, and other Works and Undertakings connecting the Province with any other or others of the Provinces, or extending beyond the Limits of the Province:
 - (b) Lines of Steam Ships between the Province and any British or Foreign Country:

Such Works as, although wholly situate within the Province, are before or after their Execution declared by the Parliament of Canada to be for the general Advantage of Canada or for the Advantage of Two or more of the Provinces.
11. The Incorporation of Companies with Provincial Objects.
12. The Solemnization of Marriage in the Province.
13. Property and Civil Rights in the Province.
14. The Administration of Justice in the Province, including the Constitution, Maintenance, and Organization of Provincial Courts, both of Civil and of Criminal Jurisdiction, and including Procedure in Civil Matters in those Courts.
15. The Imposition of Punishment by Fine, Penalty, or Imprisonment for enforcing any Law of the Province made in relation to any Matter coming within any of the Classes of Subjects enumerated in this Section.
16. Generally all Matters of a merely local or private Nature in the Province.

Education

93. In and for each Province the Legislature may exclusively make Laws in relation to Education, subject and according to the following Provisions:—

- (1) Nothing in any such Law shall prejudicially affect any Right or Privilege with respect to Denominational Schools which any Class of Persons have by Law in the Province at the Union:
- (2) All the Powers, Privileges, and Duties at the Union by Law conferred and imposed in Upper Canada on the Separate Schools and School Trustees of the Queen's Roman Catholic Subjects shall be and the same are hereby extended to the Dissident Schools of the Queen's Protestant and Roman Catholic Subjects in Quebec:
- (3) Where in any Province a System of Separate or Dissident Schools exists by Law at the Union or is thereafter established by the Legislature of the Province, an Appeal shall lie to the Governor General in Council from any Act or Decision of any Provincial Authority affecting any Right or Privilege of the Protestant or Roman Catholic Minority of the Queen's Subjects in relation to Education:
- (4) In case any such Provincial Law as from Time to Time seems to the Governor General in Council requisite for the due Execution of the Provisions of this Section is not made, or in case any Decision of the Governor General in Council on any Appeal under this Section is not duly executed by the proper Provincial Authority in that Behalf, then and in every such Case, and as far only as the Circumstances of each Case require, the Parliament of Canada may make remedial Laws for the due Execution of the Provisions of this Section and of any Decision of the Governor General in Council under this Section.

Uniformity of Laws in Ontario, Nova Scotia, and New Brunswick

94. Notwithstanding anything in this Act, the Parliament of Canada may make Provision for the Uniformity of all or any of the Laws relative to Property and Civil Rights in Ontario, Nova Scotia, and New Brunswick, and of the Procedure of all or any of the Courts in those Three Provinces, and

from and after the passing of any Act in that Behalf the Power of the Parliament of Canada to make Laws in relation to any Matter comprised in any such Act shall, notwithstanding anything in this Act, be unrestricted; but any Act of the Parliament of Canada making Provision for such Uniformity shall not have effect in any Province unless and until it is adopted and enacted as Law by the Legislature thereof.

Agriculture and Immigration

95. In each Province the Legislature may make Laws in relation to Agriculture in the Province, and to Immigration into the Province; and it is hereby declared that the Parliament of Canada may from Time to Time make Laws in relation to Agriculture in all or any of the Provinces, and to Immigration into all or any of the Provinces; and any Law of the Legislature of a Province relative to Agriculture or to Immigration shall have effect in and for the Province as long and as far only as it is not repugnant to any Act of the Parliament of Canada.

VII. JUDICATURE

96. The Governor General shall appoint the Judges of the Superior, District, and County Courts in each Province, except those of the Courts of Probate in Nova Scotia and New Brunswick.

97. Until the Laws relative to Property and Civil Rights in Ontario, Nova Scotia, and New Brunswick, and the Procedure of the Courts in those Provinces, are made uniform, the Judges of the Courts of those Provinces appointed by the Governor General shall be selected from the respective Bars of those Provinces.

98. The Judges of the Courts of Quebec shall be selected from the Bar of that Province.

99. The Judges of the Superior Courts shall hold office during good Behaviour, but shall be removable by the Governor General on Address of the Senate and House of Commons.

100. The Salaries, Allowances, and Pensions of the Judges of the Superior, District, and County Courts (except the Courts of Probate in Nova Scotia and New Brunswick), and of the Admiralty Courts in Cases where the Judges thereof are for the Time being paid by Salary, shall be fixed and provided by the Parliament of Canada.

101. The Parliament of Canada may, notwithstanding anything in this Act, from Time to Time,

provide for the Constitution, Maintenance, and Organization of a General Court of Appeal for Canada, and for the Establishment of any additional Courts for the better Administration of the Laws of Canada.

VIII. REVENUES; DEBTS; ASSETS; TAXATION

102. All Duties and Revenues over which the respective Legislatures of Canada, Nova Scotia, and New Brunswick before and at the Union had and have Power of Appropriation, except such portions thereof as are by this Act reserved to the respective Legislatures of the Provinces, or are raised by them in accordance with the special Powers conferred on them by this Act, shall form One Consolidated Revenue Fund, to be appropriated for the Public Service of Canada in the Manner and subject to the Charges in this Act provided.

103. The Consolidated Revenue Fund of Canada shall be permanently charged with the Costs, Charges, and Expenses incident to the Collection, Management, and Receipt thereof, and the same shall form the first Charge thereon, subject to be reviewed and audited in such Manner as shall be ordered by the Governor General in Council until the Parliament otherwise provides.

104. The annual Interest of the Public Debts of the several Provinces of Canada, Nova Scotia, and New Brunswick at the Union shall form the Second Charge on the Consolidated Revenue Fund of Canada.

105. Unless altered by the Parliament of Canada, the salary of the Governor General shall be Ten thousand Pounds Sterling Money of the United Kingdom of Great Britain and Ireland, payable out of the Consolidated Revenue Fund of Canada, and the same shall form the Third Charge thereon.

106. Subject to the several Payments by this Act charged on the Consolidated Revenue Fund of Canada, the same shall be appropriated by the Parliament of Canada for the Public Service.

107. All Stocks, Cash, Banker's Balances, and Securities for Money belonging to each Province at the time of the Union, except as in this Act mentioned, shall be the Property of Canada, and shall be taken in Reduction of the amount of the respective Debts of the Provinces at the Union.

108. The Public Works and Property of each Province, enumerated in the Third Schedule to this Act, shall be the Property of Canada.

109. All Lands, Mines, Minerals, and Royalties belonging to the several Provinces of Canada, Nova Scotia, and New Brunswick at the Union, and all Sums then due or payable for such Lands, Mines, Minerals, or Royalties, shall belong to the several Provinces of Ontario, Quebec, Nova Scotia, and New Brunswick in which the same are situate or arise, subject to any Trusts existing in respect thereof, and to any Interest other than that of the Province in the same.

110. All Assets connected with such Portions of the Public Debt of each Province as are assumed by that Province shall belong to that Province.

111. Canada shall be liable for the Debts and Liabilities of each Province existing at the Union.

112. Ontario and Quebec conjointly shall be liable to Canada for the amount (if any) by which the Debt of the Province of Canada exceeds at the Union Sixty-two million five hundred thousand dollars, and shall be charged with Interest at the Rate of Five per Centum per Annum thereon.

113. The Assets enumerated in the Fourth Schedule to this Act belonging at the Union to the Province of Canada shall be the Property of Ontario and Quebec conjointly.

114. Nova Scotia shall be liable to Canada for the Amount (if any) by which its Public Debt exceeds at the Union Eight million Dollars, and shall be charged with Interest at the Rate of Five per Centum per Annum thereon.

115. New Brunswick shall be liable to Canada for the Amount (if any) by which its Public Debt exceeds at the Union Seven million Dollars, and shall be charged with Interest at the Rate of Five per Centum per Annum thereon.

116. In case the Public Debts of Nova Scotia and New Brunswick do not at the Union amount to Eight million and Seven million Dollars respectively, they shall respectively receive by half-yearly Payments in advance from the Government of Canada Interest at Five per Centum per Annum on the Difference between the Actual Amounts of their respective Debts and such stipulated Amounts.

117. The several Provinces shall retain all their respective Public Property not otherwise disposed of in this Act, subject to the Right of Canada to assume any Lands or Public Property required for Fortifications or for the Defence of the Country.

118. The following Sums shall be paid yearly by Canada to the several Provinces for the Support of their Governments and Legislatures:

	Dollars.
Ontario	Eighty thousand.
Quebec	Seventy thousand.
Nova Scotia	Sixty thousand.
New Brunswick	Fifty thousand.

Two hundred and sixty thousand;

and an annual Grant in aid of each Province shall be made, equal to Eighty Cents per Head of the Population as ascertained by the Census of One thousand eight hundred and sixty-one, and in the Case of Nova Scotia and New Brunswick, by each subsequent Decennial Census until the Population of each of those two Provinces amounts to Four hundred thousand Souls, at which Rate such Grant shall thereafter remain. Such Grants shall be in full Settlement of all future Demands on Canada, and shall be paid half-yearly in advance to each Province; but the Government of Canada shall deduct from such Grants, as against any Province, all Sums chargeable as Interest on the Public Debt of that Province in excess of the several Amounts stipulated in this Act.

119. New Brunswick shall receive by half-yearly Payments in advance from Canada for the Period of Ten years from the Union an additional Allowance of Sixty-three thousand Dollars per Annum; but as long as the Public Debt of that Province remains under Seven million Dollars, a Deduction equal to the Interest at Five per Centum per Annum on such Deficiency shall be made from that Allowance of Sixty-three thousand Dollars.

120. All payments to be made under this Act, or in discharge of Liabilities created under any Act of the Provinces of Canada, Nova Scotia, and New Brunswick respectively, and assumed by Canada, shall, until the Parliament of Canada otherwise directs, be made in such Form and Manner as may from Time to Time be ordered by the Governor General in Council.

121. All Articles of the Growth, Produce, or Manufacture of any one of the Provinces shall, from and after the Union, be admitted free into each of the other Provinces.

122. The Customs and Excise Laws of each Province shall, subject to the Provisions of this Act, continue in force until altered by the Parliament of Canada.

123. Where Customs Duties are, at the Union, leviable on any Goods, Wares, or Merchandises in any Two Provinces, those Goods, Wares, and Merchandises may, from and after the Union, be imported from one of those Provinces into the other of them on Proof of Payment of the Customs Duty leviable thereon in the Province of Exportation, and on Payment of such further Amount (if any) of Customs Duty as is leviable thereon in the Province of Importation.

124. Nothing in this Act shall affect the Right of New Brunswick to levy the Lumber Dues provided in Chapter Fifteen of Title Three of the Revised Statutes of New Brunswick, or in any Act amending that Act before or after the Union, and not increasing the Amount of such Dues; but the Lumber of any of the Provinces other than New Brunswick shall not be subject to such Dues.

125. No Lands or Property belonging to Canada or any Province shall be liable to Taxation.

126. Such Portions of the Duties and Revenues over which the respective Legislatures of Canada, Nova Scotia, and New Brunswick had before the Union Power of Appropriation as are by this Act reserved to the respective Governments or Legislatures of the Provinces, and all Duties and Revenues raised by them in accordance with the special Powers conferred upon them by this Act, shall in each Province form One Consolidated Revenue Fund to be appropriated for the Public Service of the Province.

IX. MISCELLANEOUS PROVISIONS

General

127. If any Person being at the passing of this Act a Member of the Legislative Council of Canada, Nova Scotia, or New Brunswick, to whom a Place in the Senate is offered, does not within Thirty Days thereafter, by Writing under his Hand addressed to the Governor General of the Province of Canada or to the Lieutenant Governor of Nova Scotia or New Brunswick (as the Case may be), accept the same, he shall be deemed to have declined the same; and any Person who, being at the passing of this Act a Member of the Legislative Council of Nova Scotia or New Brunswick, accepts a Place in the Senate shall thereby vacate his Seat in such Legislative Council.

128. Every Member of the Senate or House of Commons of Canada shall before taking his Seat therein take and subscribe before the Governor

General or some Person authorized by him, and every Member of a Legislative Council or Legislative Assembly of any Province shall before taking his Seat therein take and subscribe before the Lieutenant Governor of the Province or some Person authorized by him, the Oath of Allegiance contained in the Fifth Schedule to this Act; and every Member of the Senate of Canada and every Member of the Legislative Council of Quebec shall also, before taking his Seat therein, take and subscribe before the Governor General, or some Person authorized by him, the Declaration of Qualification contained in the same Schedule.

129. Except as otherwise provided by this Act, all Laws in force in Canada, Nova Scotia, or New Brunswick at the Union, and all Courts of Civil and Criminal Jurisdiction, and all legal Commissions, Powers, and Authorities, and all Officers, Judicial, Administrative, and Ministerial, existing therein at the Union, shall continue in Ontario, Quebec, Nova Scotia, and New Brunswick respectively, as if the Union had not been made; subject nevertheless (except with respect to such as are enacted by or exist under Acts of the Parliament of Great Britain or of the Parliament of the United Kingdom of Great Britain and Ireland,) to be repealed, abolished, or altered by the Parliament of Canada, or by the Legislature of the respective Province, according to the Authority of the Parliament or of that Legislature under this Act.

130. Until the Parliament of Canada otherwise provides, all Officers of the several Provinces having Duties to discharge in relation to Matters other than those coming within the Classes of Subjects by this Act assigned exclusively to the Legislatures of the Provinces shall be Officers of Canada, and shall continue to discharge the Duties of their respective Offices under the same Liabilities, Responsibilities, and Penalties as if the Union had not been made.

131. Until the Parliament of Canada otherwise provides, the Governor General in Council may from Time to Time appoint such Officers as the Governor General in Council deems necessary or proper for the effectual Execution of this Act.

132. The Parliament and Government of Canada shall have all Powers necessary or proper for performing the Obligations of Canada or of any Province thereof, as Part of the British Empire, towards Foreign Countries arising under Treaties between the Empire and such Foreign Countries.

133. Either the English or the French Language may be used by any Person in the Debates of the

Houses of the Parliament of Canada and of the Houses of the Legislature of Quebec; and both those Languages shall be used in the respective Records and Journals of those Houses; and either of those Languages may be used by any Person or in any Pleading or Process in or issuing from any Court of Canada established under this Act, and in or from all or any of the Courts of Quebec.

The Acts of the Parliament of Canada and of the Legislature of Quebec shall be printed and published in both those Languages.

Ontario and Quebec

134. Until the Legislature of Ontario or of Quebec otherwise provides, the Lieutenant-Governors of Ontario and Quebec may each appoint under the Great Seal of the Province the following Officers, to hold Office during Pleasure, that is to say,—the Attorney-General, the Secretary and Registrar of the Province, the Treasurer of the Province, the Commissioner of Crown Lands, and the Commissioner of Agriculture and Public Works, and in the Case of Quebec the Solicitor General, and may, by Order of the Lieutenant-Governor in Council, from Time to Time prescribe the Duties of those Officers and of the several Departments over which they shall preside or to which they shall belong, and of the Officers and Clerks thereof; and may also appoint other and additional Officers to hold Office during Pleasure, and may from Time to Time prescribe the Duties of those Officers, and of the several Departments over which they shall preside or to which they shall belong, and of the Officers and Clerks thereof.

135. Until the Legislature of Ontario or Quebec otherwise provides, all Rights, Powers, Duties, Functions, Responsibilities, or Authorities at the passing of this Act vested in or imposed on the Attorney-General, Solicitor General, Secretary and Registrar of the Province of Canada, Minister of Finance, Commissioner of Crown Lands, Commissioner of Public Works, and Minister of Agriculture and Receiver General, by any Law, Statute or Ordinance of Upper Canada, Lower Canada, or Canada, and not repugnant to this Act, shall be vested in or imposed on any Officer to be appointed by the Lieutenant-Governor for the Discharge of the same or any of them; and the Commissioner of Agriculture and Public Works shall perform the Duties and Functions of the Office of Minister of Agriculture at the passing of this Act imposed by the Law of the Province of Canada, as well as those of the Commissioner of Public Works.

136. Until altered by the Lieutenant-Governor in Council, the Great Seals of Ontario and Quebec respectively shall be the same, or of the same Design, as those used in the Provinces of Upper Canada and Lower Canada respectively before their Union as the Province of Canada.

137. The Words "and from thence to the End of the then next ensuing Session of the Legislature," or Words to the same Effect, used in any temporary Act of the Province of Canada not expired before the Union, shall be construed to extend and apply to the next Session of the Parliament of Canada if the subject Matter of the Act is within the Powers of the same, as defined by this Act, or to the next Sessions of the Legislatures of Ontario and Quebec respectively if the Subject Matter of the Act is within the Powers of the same as defined by this Act.

138. From and after the Union the Use of the Words "Upper Canada" instead of "Ontario," or "Lower Canada" instead of "Quebec," in any Deed, Writ, Process, Pleading, Document, Matter, or Thing, shall not invalidate the same.

139. Any Proclamation under the Great Seal of the Province of Canada issued before the Union to take effect at a Time which is subsequent to the Union, whether relating to that Province, or to Upper Canada, or to Lower Canada, and the several Matters and Things therein proclaimed shall be and continue of like Force and Effect as if the Union had not been made.

140. Any Proclamation which is authorized by any Act of the Legislature of the Province of Canada to be issued under the Great Seal of the Province of Canada, whether relating to that Province, or to Upper Canada, or to Lower Canada, and which is not issued before the Union, may be issued by the Lieutenant-Governor of Ontario or of Quebec, as its Subject Matter requires, under the Great Seal thereof; and from and after the Issue of such Proclamation the same and the several Matters and Things therein proclaimed shall be and continue of the like Force and Effect in Ontario or Quebec as if the Union had not been made.

141. The Penitentiary of the Province of Canada shall, until the Parliament of Canada otherwise provides, be and continue the Penitentiary of Ontario and of Quebec.

142. The Division and Adjustment of the Debts, Credits, Liabilities, Properties, and Assets of Upper Canada and Lower Canada shall be referred to the Arbitrament of Three Arbitrators, One chosen by

the Government of Ontario, One by the Government of Quebec, and One by the Government of Canada; and the Selection of the Arbitrators shall not be made until the Parliament of Canada and the Legislatures of Ontario and Quebec have met; and the Arbitrator chosen by the Government of Canada shall not be a Resident either in Ontario or in Quebec.

143. The Governor General in Council may from Time to Time order that such and so many of the Records, Books, and Documents of the Province of Canada as he thinks fit shall be appropriated and delivered either to Ontario or to Quebec, and the same shall thenceforth be the Property of that Province; and any Copy thereof or Extract therefrom, duly certified by the Officer having charge of the Original thereof, shall be admitted as Evidence.

144. The Lieutenant-Governor of Quebec may from Time to Time, by Proclamation under the Great Seal of the Province, to take effect from a day to be appointed therein, constitute Townships in those Parts of the Province of Quebec in which Townships are not then already constituted, and fix the Metes and Bounds thereof.

X. INTERCOLONIAL RAILWAY

145. Inasmuch as the Provinces of Canada, Nova Scotia, and New Brunswick have joined in a Declaration that the Construction of the Intercolonial Railway is essential to the Consolidation of the Union of British North America, and to the Assent thereto of Nova Scotia and New Brunswick, and have consequently agreed that Provision should be made for its immediate Construction by the Government of Canada: Therefore, in order to give effect to that Agreement, it shall be the Duty of the Government and Parliament of Canada to provide for the Commencement within Six Months after the Union, of a Railway connecting the River St. Lawrence with the City of Halifax in Nova Scotia, and for the Construction thereof without Intermission, and the Completion thereof with all practicable Speed.

XI. ADMISSION OF OTHER COLONIES

146. It shall be lawful for the Queen, by and with the Advice of Her Majesty's Most Honourable Privy Council, on Addresses from the Houses of the Parliament of Canada, and from the Houses of the respective Legislatures of the Colonies or Provinces of Newfoundland, Prince Edward Island, and British Columbia, to admit those Colonies or Provinces, or any of them, into the Union, and on Address from the Houses of the Parliament of Canada to admit Rupert's Land and the North-western Territory, or either of them, into the Union, on such Terms and Conditions in each Case as are in the Addresses expressed and as the Queen thinks fit to approve, subject to the Provisions of this Act; and the Provisions of any Order in Council in that Behalf shall have effect as if they had been enacted by the Parliament of the United Kingdom of Great Britain and Ireland.

147. In case of the Admission of Newfoundland and Prince Edward Island, or either of them, each shall be entitled to a Representation in the Senate of Canada of Four Members, and (notwithstanding anything in this Act) in case of the Admission of Newfoundland the normal Number of Senators shall be Seventy-six and their maximum Number shall be Eighty-two; but Prince Edward Island when admitted shall be deemed to be comprised in the third of the Three Divisions into which Canada is, in relation to the Constitution of the Senate, divided by this Act, and accordingly, after the Admission of Prince Edward Island, whether Newfoundland is admitted or not, the Representation of Nova Scotia and New Brunswick in the Senate shall, as Vacancies occur, be reduced from Twelve to Ten Members respectively, and the Representation of each of those Provinces shall not be increased at any Time beyond Ten, except under the Provision of this Act for the Appointment of Three or Six additional Senators under the Direction of the Queen.

SCHEDULES

The FIRST SCHEDULE

Electoral Districts of Ontario

A

EXISTING ELECTORAL DIVISIONS

COUNTIES

- | | |
|---------------|-------------------|
| 1. Prescott. | 6. Carleton. |
| 2. Glengarry. | 7. Prince Edward. |
| 3. Stormont. | 8. Halton. |
| 4. Dundas. | 9. Essex. |
| 5. Russell. | |

RIDINGS OF COUNTIES

10. North Riding of Lanark.
11. South Riding of Lanark.
12. North Riding of Leeds and North Riding of Grenville.
13. South Riding of Leeds.
14. South Riding of Grenville.
15. East Riding of Northumberland.
16. West Riding of Northumberland (excepting therefrom the Township of South Monaghan).
17. East Riding of Durham.
18. West Riding of Durham.
19. North Riding of Ontario.
20. South Riding of Ontario.
21. East Riding of York.
22. West Riding of York.
23. North Riding of York.
24. North Riding of Wentworth.
25. South Riding of Wentworth.
26. East Riding of Elgin.
27. West Riding of Elgin.
28. North Riding of Waterloo.
29. South Riding of Waterloo.
30. North Riding of Brant.
31. South Riding of Brant.
32. North Riding of Oxford.
33. South Riding of Oxford.
34. East Riding of Middlesex.

CITIES, PARTS OF CITIES, AND TOWNS

35. West Toronto.
36. East Toronto.
37. Hamilton.
38. Ottawa.
39. Kingston.
40. London.
41. Town of Brockville, with the Township of Elizabethtown thereto attached.

B

NEW ELECTORAL DIVISIONS

42. Town of Niagara, with the Township of Niagara, thereto attached.
43. Town of Cornwall, with the Township of Cornwall thereto attached.

44. The Provisional Judicial District of ALGOMA.
The County of BRUCE, divided into Two Ridings, to be called respectively the North and South Ridings:—

45. The North Riding of Bruce to consist of the Townships of Bury, Lindsay, Eastnor, Albermarle, Amabel, Arran, Bruce, Elderslie, and Langeen [Saugeen?], and the Village of Southampton.
46. The South Riding of Bruce to consist of the Townships of Kincardine (including the Village of Kincardine), Greenock, Brant, Huron, Kinross [Kinloss?], Culross, and Carrick.

The County of HURON, divided into Two Ridings, to be called respectively the North and South Ridings:—

47. The North Riding to consist of the Townships of Ashfield, Wawanosh, Turnberry, Howick, Morris, Grey, Colborne, Hullett, including the Village of Clinton, and McKillop.
48. The South Riding to consist of the Town of Goderich and the Townships of Goderich, Tuckersmith, Stanley, Hay, Usborne, and Stephen.

The County of MIDDLESEX, divided into three Ridings, to be called respectively the North, West, and East Ridings:—

49. The North Riding to consist of the Townships of McGillivray and Biddulph (taken from the County of Huron), and Williams East, Williams West, Adelaide, and Lobo.
50. The West Riding to consist of the Townships of Delaware, Carradoc, Metcalfe, Mosa and Ekfrid, and the Village of Strathroy.

[The East Riding to consist of the Townships now embraced therein, and be bounded as it is at present.]

51. The County of LAMETON to consist of the Townships of Bosanquet, Warwick, Plympton, Sarnia, Moore, Enniskillen, and Brooke, and the Town of Sarnia.

52. The County of **KENT** to consist of the Townships of Chatham, Dover, East Tilbury, Romney, Raleigh, and Harwich, and the Town of Chatham.
53. The County of **BOTHWELL** to consist of the Townships of Sombra, Dawn, and Euphemia (taken from the County of Lambton), and the Townships of Zone, Camden with the Gore thereof, Orford, and Howard (taken from the County of Kent).

The County of **GREY**, divided into Two Ridings, to be called respectively the South and North Ridings:—

54. The South Riding to consist of the Townships of Bentinck, Glenelg, Artemesia, Osprey, Normanby, Egremont, Proton, and Melancthon.
55. The North Riding to consist of the Townships of Collingwood, Euphrasia, Holland, Saint-Vincent, Sydenham, Sullivan, Derby, and Keppel, Sarawak and Brooke, and the Town of Owen Sound.

The County of **PERRY**, divided into Two Ridings, to be called respectively the South and North Ridings:—

56. The North Riding to consist of the Townships of Wallace, Elma, Logan, Ellice, Mornington, and North Easthope, and the Town of Stratford.
57. The South Riding to consist of the Townships of Blanchard, Downie, South Easthope, Fullarton, Hibbert, and the Villages of Mitchell and St. Mary's.

The County of **WELLINGTON**, divided into Three Ridings, to be called respectively North, South and Centre Ridings:—

58. The North Riding to consist of the Townships of Amaranth, Arthur, Luther, Minto, Maryborough, Peel, and the Village of Mount Forest.
59. The Centre Riding to consist of the Townships of Garafraxa, Erin, Eramosa, Nichol, and Pilkington, and the Villages of Fergus and Elora.
60. The South Riding to consist of the Town of Guelph, and the Townships of Guelph and Puslinch.

The County of **NORFOLK**, divided into Two Ridings, to be called respectively the South and North Ridings:—

61. The South Riding to consist of the Townships of Charlotteville, Houghton, Walsingham, and Woodhouse and with the Gore thereof.

62. The North Riding to consist of the Townships of Middleton, Townsend, and Windham, and the Town of Simcoe.
63. The County of **HALDIMAND** to consist of the Townships of Oneida, Seneca, Cayuga North, Cayuga South, Rainham, Walpole, and Dunn.
64. The County of **MONCK** to consist of the Townships of Canborough and Moulton, and Sherbrooke, and the Village of Dunnville (taken from the County of Haldimand), the Townships of Caister and Gainsborough (taken from the County of Lincoln), and the Townships of Pelham and Wainfleet (taken from the County of Welland).
65. The County of **LINCOLN** to consist of the Townships of Clinton, Grantham, Grimsby, and Louth, and the Town of St. Catharines.
66. The County of **WELLAND** to consist of the Townships of Bertie, Crowland, Humberstone, Stamford, Thorold, and Willoughby, and the Villages of Chippewa, Clifton, Fort Erie, Thorold, and Welland.
67. The County of **PEEL** to consist of the Townships of Chinguacousy, Toronto, and the Gore of Toronto, and the Villages of Brampton and Streetsville.
68. The County of **CARDWELL** to consist of the Townships of Albion and Caledon (taken from the County of Peel), and the Townships of Adjala and Mono (taken from the County of Simcoe).

The County of **SIMCOE**, divided into two Ridings, to be called respectively the South and North Ridings:—

69. The South Riding to consist of the Townships of West Gwillimbury, Tecumseth, Innisfil, Essa, Tossorontio, Mulmur, and the Village of Brantford.
70. The North Riding to consist of the Townships of Nottawasaga, Sunnidale, Vespria, Flos, Oro, Medonte, Orillia and Matchedash, Tiny and Tay, Balaklava and Robinson, and the Towns of Barrie and Collingwood.

The County of **VICTORIA**, divided into Two Ridings, to be called respectively the South and North Ridings:—

71. The South Riding to consist of the Townships of Ops, Mariposa, Emily, Verulam, and the Town of Lindsay.
72. The North Riding to consist of the Townships of Anson, Bexley, Carden, Dalton, Digby, Eldon, Fenelon, Hindon, Laxton, Lutterworth, Macaulay and Draper, Somerville.

and Morrison, Muskoka, Monck and Watt (taken from the County of Simcoe), and any other surveyed Townships lying to the North of the said North Riding.

The County of PETERBOROUGH, divided into Two Ridings, to be called respectively the West and East Ridings:—

73. The West Riding to consist of the Townships of South Monaghan (taken from the County of Northumberland), North Monaghan, Smith, and Ennismore, and the Town of Peterborough.
74. The East Riding to consist of the Townships of South Monaghan, Belmont and Methuen, Douro, Dummer, Galway, Harvey, Minden, Stanhope and Dysart, Otonabee, and Snowden, and the Village of Ashburnham, and any other surveyed Townships lying to the North of the said East Riding.

The County of HASTINGS, divided into Three Ridings, to be called respectively the West, East and North Ridings:—

75. The West Riding to consist of the Town of Belleville, the Township of Sydney, and the Village of Trenton.
76. The East Riding to consist of the Townships of Thurlow, Tyendinaga, and Hungerford.
77. The North Riding to consist of the Townships of Rawdon, Huntingdon, Madoc, Elzevir, Tudor, Marmora, and Lake and the Village of Stirling and any other surveyed Townships lying to the North of the said North Riding.
78. The County of LENNOX, to consist of the Townships of Richmond, Adolphustown, North Fredericksburgh, South Fredericksburgh, Ernest Town and Amherst Island, and the Village of Napanee.
79. The County of ADDINGTON to consist of the Townships of Camden, Portland, Sheffield, Hinchinbrooke, Kaladar, Kennebec, Olden, Oso, Anglesea, Barrie, Clarendon, Palmerston, Effingham, Abinger, Miller, Canonto, Denbigh, Loughborough, and Bedford.
80. The County of FRONTENAC to consist of the Townships of Kingston, Wolfe Island, Pittsburg, and Howe Island, and Storrington.

The County of RENFREW, divided into two Ridings, to be called respectively the South and North Ridings:—

81. The South Riding to consist of the Townships of McNab, Bagot, Blithfield, Brougham, Horton, Admaston, Grattan, Matawatchan,

Griffith, Lyndoch, Raglan, Radcliffe, Brudenell, Sebastopol, and the Villages of Arnprior and Renfrew.

82. The North Riding to consist of the Townships of Ross, Bromley, Westmeath, Stafford, Pembroke, Wilberforce, Alice, Petawawa, Buchanan, South Algona, North Algona, Fraser, McKay, Wylie, Rolph, Head, Maria, Clara, Haggerty, Sherwood, Burns, and Richards, and any other surveyed Townships lying North-westerly of the said North Riding.

Every Town and incorporated Village existing at the Union, not specially mentioned in this Schedule, is to be taken as Part of the County or Riding within which it is locally situate.

The SECOND SCHEDULE

Electoral Districts of Quebec specially fixed

COUNTIES OF—

Pontiac.	Missisquoi	Compton.
Ottawa.	Brome.	Wolfe and
Argenteuil.	Shefford.	Richmond.
Huntingdon.	Stanstead.	Megantic.
	Town of Sherbrooke.	

The THIRD SCHEDULE

Provincial Public Works and Property to be the Property of Canada

1. Canals, with Lands and Water Power connected therewith.
2. Public Harbours.
3. Lighthouses and Piers, and Sable Island.
4. Steamboats, Dredges, and Public Vessels.
5. Rivers and Lake Improvements.
6. Railways and Railway Stocks, Mortgages, and other Debts due by Railway Companies.
7. Military Roads.
8. Custom Houses, Post Offices, and all other Public Buildings, except such as the Government of Canada appropriate for the Use of the Provincial Legislatures and Governments.
9. Property transferred by the Imperial Government, and known as Ordnance Property.
10. Armouries, Drill Sheds, Military Clothing, and Munitions of War, and Lands set apart for general Public Purposes.

The FOURTH SCHEDULE

*Assets to be the Property of Ontario and Quebec
conjointly*

Upper Canada Building Fund.
Lunatic Asylums.
Normal School.
Court Houses
in
Aylmer,
Montreal,
Kamouraska, } Lower Canada.
Law Society, Upper Canada.
Montreal Turnpike Trust.
University Permanent Fund.
Royal Institution.
Consolidated Municipal Loan Fund, Upper
Canada.
Consolidated Municipal Loan Fund, Lower
Canada.
Agricultural Society, Upper Canada.
Lower Canada Legislative Grant.
Quebec Fire Loan.
Temisconata [Temiscouata?] Advance Account.
Quebec Turnpike Trust.
Education—East.
Building and Jury Fund, Lower Canada.
Municipalities Fund.
Lower Canada Superior Education Income Fund.

The FIFTH SCHEDULE

OATH OF ALLEGIANCE

I, A. B., do swear, That I will be faithful and bear true Allegiance to Her Majesty Queen Victoria.

Note.—The Name of the King or Queen of the United Kingdom of Great Britain and Ireland for the Time being is to be substituted from Time to Time, with Proper Terms of Reference thereto.

DECLARATION OF QUALIFICATION

I, A. B. do declare and testify, That I am by Law duly qualified to be appointed a Member of the Senate of Canada [or as the Case may be], and that I am legally or equitably seised as of Freehold for my own Use and Benefit of Lands or Tenements held in Free and Common Socage [or seised or possessed for my own Use and Benefit of Lands or Tenements held in Franc-alieu or in Roture (as the Case may be),] in the Province of Nova Scotia [or as the Case may be] of the Value of Four thousand Dollars over and above all Rents, Dues, Debts, Mortgages, Charges, and Incumbrances due or payable out of or charged on or affecting the same and that I have not collusively or colourably obtained a Title to or become possessed of the said Lands and Tenements or any Part thereof for the Purposes of enabling me to become a Member of the Senate of Canada [or as the Case may be], and that my Real and Personal Property are together worth Four thousand Dollars over and above my Debts and Liabilities.

THE BRITISH NORTH AMERICA ACT, 1871
34-35 VICTORIA, CHAPTER 28

An Act respecting the establishment of Provinces
in the Dominion of Canada

[29th June, 1871]

Whereas doubts have been entertained respecting the powers of the Parliament of Canada to establish Provinces in Territories admitted, or which may hereafter be admitted, into the Dominion of Canada, and to provide for the representation of such Provinces in the said Parliament, and it is expedient to remove such doubts, and to vest such powers in the said Parliament:

Be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited for all purposes as The British North America Act, 1871.

2. The Parliament of Canada may from time to time establish new Provinces in any territories forming for the time being part of the Dominion of Canada, but not included in any Province thereof, and may, at the time of such establishment, make provision for the constitution and administration of any such Province, and for the passing of laws for the peace, order, and good government of such Province, and for its representation in the said Parliament.

3. The Parliament of Canada may from time to time, with the consent of the Legislature of any Province of the said Dominion, increase, diminish, or otherwise alter the limits of such Province, upon such terms and conditions as may be agreed to by

the said Legislature, and may, with the like consent, make provision respecting the effect and operation of any such increase or diminution or alteration of territory in relation to any Province affected thereby.

4. The Parliament of Canada may from time to time make provision for the administration, peace, order, and good government of any territory not for the time being included in any Province.

5. The following Acts passed by the said Parliament of Canada, and intituled respectively,—“An Act for the temporary government of Rupert's Land and the North Western Territory when united with Canada”; and “An Act to amend and continue the Act thirty-two and thirty-three Victoria, chapter three, and to establish and provide for the government of the Province of Manitoba,” shall be and be deemed to have been valid and effectual for all purposes whatsoever from the date at which they respectively received the assent, in the Queen's name, of the Governor General of the said Dominion of Canada.

6. Except as provided by the third section of this Act, it shall not be competent for the Parliament of Canada to alter the provisions of the last-mentioned Act of the said Parliament in so far as it relates to the Province of Manitoba, or of any other Act hereafter establishing new Provinces in the said Dominion, subject always to the right of the Legislature of the Province of Manitoba to alter from time to time the provisions of any law respecting the qualification of electors and members of the Legislative Assembly, and to make laws respecting elections in the said Province.

THE PARLIAMENT OF CANADA ACT, 1875
38-39 VICTORIA, CHAPTER 38

An Act to remove certain doubts with respect to the powers of the Parliament of Canada under section eighteen of the British North America Act, 1867.

[19th July, 1875.]

Whereas by section eighteen of the British North America Act, 1867, it is provided as follows: "The privileges, immunities, and powers to be held, enjoyed, and exercised by the Senate and by the House of Commons, and by the Members thereof respectively, shall be such as are from time to time defined by Act of the Parliament of Canada, but so that the same shall never exceed those at the passing of this Act held, enjoyed, and exercised by the Commons House of Parliament of the United Kingdom of Great Britain and Ireland, and by the Members thereof:"

And whereas doubts have arisen with regard to the power of defining by an Act of the Parliament of Canada, in pursuance of the said section, the said privileges, powers, or immunities; and it is expedient to remove such doubts:

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. Section eighteen of the British North America Act, 1867, is hereby repealed, without prejudice to anything done under that section, and the following section shall be substituted for the section so repealed.

The privileges, immunities, and powers to be held, enjoyed, and exercised by the Senate and by the House of Commons, and by the Members thereof respectively, shall be such as are from time to time defined by Act of the Parliament of Canada, but so that any Act of the Parliament of Canada defining such privileges, immunities, and powers shall not confer any privileges, immunities, or powers exceeding those at the passing of such Act held, enjoyed, and exercised by the Commons House of Parliament of the United Kingdom of Great Britain and Ireland, and by the Members thereof.

2. The Act of the Parliament of Canada passed in the thirty-first year of the reign of Her present Majesty, chapter twenty-four, intituled "An Act to provide for oaths to witnesses being administered in certain cases for the purposes of either House of Parliament," shall be deemed to be valid, and to have been valid as from the date at which the Royal Assent was given thereto by the Governor General of the Dominion of Canada.

3. This Act may be cited as the Parliament of Canada Act, 1875.

THE BRITISH NORTH AMERICA ACT, 1886
49-50 VICTORIA, CHAPTER 35

An Act respecting the Representation in the Parliament of Canada of Territories which for the time being form part of the Dominion of Canada, but are not included in any Province.

[25th June, 1886.]

Whereas it is expedient to empower the Parliament of Canada to provide for the representation in the Senate and House of Commons of Canada, or either of them, of any territory which for the time being forms part of the Dominion of Canada, but is not included in any province:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lord's Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same as follows:—

1. The Parliament of Canada may from time to time make provision for the representation in the Senate and House of Commons of Canada, or in either of them, of any territories which for the time being form part of the Dominion of Canada, but are not included in any province thereof.

2. Any Act passed by the Parliament of Canada before the passing of this Act for the purpose

mentioned in this Act shall, if not disallowed by the Queen, be, and shall be deemed to have been, valid and effectual from the date at which it received the assent, in Her Majesty's name, of the Governor General of Canada.

It is hereby declared that any Act passed by the Parliament of Canada, whether before or after the passing of this Act, for the purpose mentioned in this Act or in the British North America Act, 1871, has effect, notwithstanding anything in the British North America Act, 1867, and the number of Senators or the number of Members of the House of Commons specified in the last-mentioned Act is increased by the number of Senators or of Members, as the case may be, provided by any such Act of the Parliament of Canada for the representation of any provinces or territories of Canada.

3. This Act may be cited as the British North America Act, 1886.

This Act and the British North America Act, 1867, and the British North America Act, 1871, shall be construed together, and may be cited together as the British North America Acts, 1867 to 1886.

BRITISH NORTH AMERICA ACT, 1907
7 EDWARD VII, CHAPTER 11

An Act to make further provision with respect to the sums to be paid by Canada to the several Provinces of the Dominion.

[9th August, 1907.]

Whereas an address has been presented to His Majesty by the Senate and Commons of Canada in the terms set forth in the schedule to this Act;

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) The following grants shall be made yearly by Canada to every province, which at the commencement of this Act is a province of the Dominion, for its local purposes and the support of its Government and Legislature:—

(a) A fixed grant—

where the population of the province is under one hundred and fifty thousand, of one hundred thousand dollars;

where the population of the province is one hundred and fifty thousand, but does not exceed two hundred thousand, of one hundred and fifty thousand dollars;

where the population of the province is two hundred thousand, but does not exceed four hundred thousand, of one hundred and eighty thousand dollars;

where the population of the province is four hundred thousand, but does not exceed eight hundred thousand, of one hundred and ninety thousand dollars;

where the population of the province is eight hundred thousand, but does not exceed one million five hundred thousand, of two hundred and twenty thousand dollars;

where the population of the province exceeds one million five hundred thousand, of two hundred and forty thousand dollars; and

(b) Subject to the special provisions of this Act as to the provinces of British Columbia and Prince Edward Island, a grant at the rate of eighty cents per head of the population of the province up to the number of two million five hundred thousand, and at the rate of sixty cents per head of so much of the population as exceeds that number.

(2) An additional grant of one hundred thousand dollars shall be made yearly to the Province of

British Columbia for a period of ten years from the commencement of this Act.

(3) The population of a province shall be ascertained from time to time in the case of the provinces of Manitoba, Saskatchewan, and Alberta respectively by the last quinquennial census or statutory estimate of population made under the Acts establishing those provinces or any other Act of the Parliament of Canada making provision for the purpose, and in the case of any other province by the last decennial census for the time being.

(4) The grants payable under this Act shall be paid half-yearly in advance to each province.

(5) The grants payable under this Act shall be substituted for the grants or subsidies (in this Act referred to as existing grants) payable for the like purposes at the commencement of this Act to the several provinces of the Dominion, under the provisions of section one hundred and eighteen of the British North America Act, 1867, or of any Order in Council establishing a province, or of any Act of the Parliament of Canada containing directions for the payment of any such grant or subsidy, and those provisions shall cease to have effect.

(6) The Government of Canada shall have the same power of deducting sums charged against a province on account of the interest on public debt in the case of the grant payable under this Act to the province as they have in the case of the existing grant.

(7) Nothing in this Act shall affect the obligation of the Government of Canada to pay to any province any grant which is payable to that province, other than the existing grant for which the grant under this Act is substituted.

(8) In the case of the provinces of British Columbia and Prince Edward Island, the amount paid on account of the grant payable per head of the population to the provinces under this Act shall not at any time be less than the amount of the corresponding grant payable at the commencement of this Act; and if it is found on any decennial census that the population of the province has decreased since the last decennial census, the amount paid on account of the grant shall not be decreased below the amount then payable, notwithstanding the decrease of the population.

2. This Act may be cited as the British North America Act, 1907, and shall take effect as from the first day of July, nineteen hundred and seven.

SCHEDULE

To the King's Most Excellent Majesty

Most Gracious Sovereign,

We, Your Majesty's most dutiful and loyal subjects, the Senate and Commons of Canada, in Parliament assembled, humbly approach Your Majesty for the purpose of representing that it is expedient to amend the scale of payments authorized under section 118 of the Acts of the Parliament of the United Kingdom of Great Britain and Ireland, commonly called the British North America Act, 1867, or by or under any terms or conditions upon which any other provinces were admitted to the Union, to be made by Canada to the several provinces of the Dominion for the support of their Governments and Legislatures by providing that—

A. Instead of the amounts now payable, the sums hereafter payable yearly by Canada to the several provinces for the support of their Governments and Legislatures be according to population, and as follows:—

- (a) Where the population of the province is under 150,000, \$100,000;
- (b) Where the population of the province is 150,000, but does not exceed 200,000, \$150,000;
- (c) Where the population of the province is 200,000, but does not exceed 400,000, \$180,000;
- (d) Where the population of the province is 400,000, but does not exceed 800,000, \$190,000;
- (e) Where the population of the province is 800,000, but does not exceed 1,500,000, \$220,000;
- (f) Where the population of the province exceeds 1,500,000, \$240,000.

B. Instead of an annual grant per head of population now allowed, the annual payment hereafter be at the same rate of eighty cents per head, but on the population of each province, as ascertained from time to time by the last decennial census, or in the case of the provinces of Manitoba, Saskatchewan, and Alberta respectively, by the last quinquennial census or statutory estimate, until such

population exceeds 2,500,000, and at the rate of sixty cents per head for so much of said population as may exceed 2,500,000.

C. An additional allowance to the extent of one hundred thousand dollars annually be paid for ten years to the province of British Columbia.

D. Nothing herein contained shall in any way supersede or affect the terms special to any particular province upon which such province became part of the Dominion of Canada, or the right of any province to the payment of any special grant heretofore made by the Parliament of Canada to any province for any special purpose in such grant expressed.

We pray that Your Majesty may be graciously pleased to cause a measure to be laid before the Imperial Parliament at its present Session repealing the provisions of section 118 of the British North America Act, 1867, aforesaid, and substituting therefor the scale of payments above set forth, which shall be a final and unalterable settlement of the amounts to be paid yearly to the several provinces of the Dominion for their local purposes, and the support of their Governments and Legislatures.

Such grants shall be paid half-yearly in advance to each province, but the Government of Canada shall deduct from such grants as against any province all sums chargeable as interest on the public debt of that province in excess of the several amounts stipulated in the said Act.

All of which we humbly pray Your Majesty to take into your favourable and gracious consideration.

(Signed) R. DANDURAND,
Speaker of the Senate.

(Signed) R. F. SUTHERLAND,
Speaker of the House of Commons.

Senate and House of Commons,
Ottawa, Canada,
26th April, 1907.

THE BRITISH NORTH AMERICA ACT, 1915
5-6 GEORGE V, CHAPTER 45

An Act to amend the British North America Act,
1867

[19th May, 1915.]

Be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) Notwithstanding anything in the British North America Act, 1867, or in any Act amending the same, or in any Order in Council or terms or conditions of union made or approved under the said Acts or in any Act of the Canadian Parliament—

(i) The number of senators provided for under section twenty-one of the British North America Act, 1867, is increased from seventy-two to ninety-six:

(ii) The Divisions of Canada in relation to the constitution of the Senate provided for by section twenty-two of the said Act are increased from three to four, the Fourth Division to comprise the Western Provinces of Manitoba, British Columbia, Saskatchewan, and Alberta, which four Divisions shall (subject to the provisions of the said Act and of this Act) be equally represented in the Senate, as follows:—Ontario by twenty-four senators; Quebec by twenty-four senators; the Maritime Provinces and Prince Edward Island by twenty-four senators, ten thereof representing Nova Scotia, ten thereof representing New Brunswick, and four thereof representing Prince Edward Island; the Western Provinces by twenty-four senators, six thereof representing Manitoba, six thereof representing British Columbia, six thereof representing Saskatchewan, and six thereof representing Alberta:

(iii) The number of persons whom by section twenty-six of the said Act the Governor General of Canada may, upon the direction of His Majesty the King, add to the Senate

is increased from three or six to four or eight, representing equally the four divisions of Canada:

(iv) In case of such addition being at any time made the Governor General of Canada shall not summon any person to the Senate except upon a further like direction by His Majesty the King on the like recommendation to represent one of the four Divisions until such Division is represented by twenty-four senators and no more:

(v) The number of senators shall not at any time exceed one hundred and four:

(vi) The representation in the Senate to which by section one hundred and forty-seven of the British North America Act, 1867, Newfoundland would be entitled in case of its admission to the Union is increased from four to six members, and in case of the admission of Newfoundland into the Union, notwithstanding anything in the said Act or in this Act, the normal number of senators shall be one hundred and two, and their maximum number one hundred and ten:

(vii) Nothing herein contained shall affect the powers of the Canadian Parliament under the British North America Act, 1886.

(2) Paragraphs (i) to (vi) inclusive of subsection (1) of this section shall not take effect before the termination of the now existing Canadian Parliament.

2. The British North America Act, 1867, is amended by adding thereto the following section immediately after section fifty-one of the said Act:—

“51A. Notwithstanding anything in this Act a province shall always be entitled to a number of members in the House of Commons not less than the number of senators representing such province.

3. This Act may be cited as the British North America Act, 1915, and the British North America Acts, 1867 to 1886, and this Act may be cited together as the British North America Acts, 1867 to 1915.

THE BRITISH NORTH AMERICA ACT, 1916
6-7 GEORGE V, CHAPTER 19

An Act to amend the British North America Act, 1867

[1st June, 1916.]

Be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. Notwithstanding anything in the British North America Act, 1867, or in any Act amending

the same, or in any Order in Council, or terms or conditions of Union, made or approved under the said Act, or under any Act of the Canadian Parliament, the term of the Twelfth Parliament of Canada is hereby extended until the seventh day of October, nineteen hundred and seventeen.

2. This Act may be cited as the British North America Act, 1916, and the British North America Acts, 1867 to 1915, and this Act may be cited together as the British North America Acts, 1867 to 1916.

STATUTE OF WESTMINSTER, 1931
22 GEORGE V, CHAPTER 4

An Act to give effect to certain resolutions passed by Imperial Conferences held in the years 1926 and 1930.

[11th December, 1931.]

Whereas the delegates of His Majesty's Governments in the United Kingdom, the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State and Newfoundland, at Imperial Conferences holden at Westminster in the years of our Lord nineteen hundred and twenty-six and nineteen hundred and thirty did concur in making the declarations and resolutions set forth in the Reports of the said Conferences:

And whereas it is meet and proper to set out by way of preamble to this Act that, inasmuch as the Crown is the symbol of the free association of the members of the British Commonwealth of Nations, and as they are united by a common allegiance to the Crown, it would be in accord with the established constitutional position of all the members of the Commonwealth in relation to one another that any alteration in the law touching the Succession to the Throne or the Royal Style and Titles shall hereafter require the assent as well of the Parliaments of all the Dominions as of the Parliament of the United Kingdom:

And whereas it is in accord with the established constitutional position that no law hereafter made by the Parliament of the United Kingdom shall

extend to any of the said Dominions as part of the law of that Dominion otherwise than at the request and with the consent of that Dominion:

And whereas it is necessary for the ratifying, confirming and establishing of certain of the said declarations and resolutions of the said Conferences that a law be made and enacted in due form by authority of the Parliament of the United Kingdom:

And whereas the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State and Newfoundland have severally requested and consented to the submission of a measure to the Parliament of the United Kingdom for making such provision with regard to the matters aforesaid as is hereafter in this Act contained:

Now, therefore, be it enacted by the King's most Excellent Majesty by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. In this Act the expression "Dominion" means any of the following Dominions, that is to say, the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State and Newfoundland.

2. (1) The Colonial Laws Validity Act, 1865, shall not apply to any law made after the commencement of this Act by the Parliament of a Dominion.

(2) No law and no provision of any law made after the commencement of this Act by the Parliament of a Dominion shall be void or inoperative on the ground that it is repugnant to the law of England, or to the provisions of any existing or future Act of Parliament of the United Kingdom, or to any order, rule or regulation made under any such Act, and the Powers of the Parliament of a Dominion shall include the power to repeal or amend any such Act, order, rule or regulation in so far as the same is part of the law of the Dominion.

3. It is hereby declared and enacted that the Parliament of a Dominion has full power to make laws having extra-territorial operation.

4. No Act of Parliament of the United Kingdom passed after the commencement of this Act shall extend or be deemed to extend, to a Dominion as part of the law of that Dominion, unless it is expressly declared in that Act that that Dominion has requested, and consented to, the enactment thereof.

5. Without prejudice to the generality of the foregoing provisions of this Act, sections seven hundred and thirty-five and seven hundred and thirty-six of the Merchant Shipping Act, 1894, shall be construed as though reference therein to the Legislature of a British possession did not include reference to the Parliament of a Dominion.

6. Without prejudice to the generality of the foregoing provisions of this Act, section four of the Colonial Courts of Admiralty Act, 1890 (which requires certain laws to be reserved for the signification of His Majesty's pleasure or to contain a suspending clause), and so much of section seven of that Act as requires the approval of His Majesty in Council to any rules of Court for regulating the practice and procedure of a Colonial Court of Admiralty, shall cease to have effect in any Dominion as from the commencement of this Act.

7. (1) Nothing in this Act shall be deemed to apply to the repeal, amendment or alteration of the British North America Acts, 1867 to 1930, or any order, rule or regulation made thereunder.

(2) The provisions of section two of this Act shall extend to laws made by any of the Provinces of Canada and to the powers of the legislatures of such Provinces.

(3) The powers conferred by this Act upon the Parliament of Canada or upon the legislatures of the Provinces shall be restricted to the enactment of laws in relation to matters within the competence of the Parliament of Canada or of any of the legislatures of the Provinces respectively.

8. Nothing in this Act shall be deemed to confer any power to repeal or alter the Constitution or the Constitution Act of the Commonwealth of Australia or the Constitution Act of the Dominion of New Zealand otherwise than in accordance with the law existing before the commencement of this Act.

9. (1) Nothing in this Act shall be deemed to authorize the Parliament of the Commonwealth of Australia to make laws on any matter within the authority of the States of Australia, not being a matter within the authority of the Parliament or Government of the Commonwealth of Australia.

(2) Nothing in this Act shall be deemed to require the concurrence of the Parliament or Government of the Commonwealth of Australia, in any case where it would have been in United Kingdom with respect to any matter within the authority of the States of Australia, not being a matter within the authority of the Parliament or Government of the Commonwealth of Australia, in any case where it would have been in accordance with the constitutional practice existing before the commencement of this Act that the Parliament of the United Kingdom should make that law without such concurrence.

(3) In the application of this Act to the Commonwealth of Australia the request and consent referred to in section four shall mean the request and consent of the Parliament and Government of the Commonwealth.

10. (1) None of the following sections of this Act, that is to say, sections two, three, four, five and six, shall extend to a Dominion to which this section applies as part of the law of that Dominion unless that section is adopted by the Parliament of the Dominion, and any Act of that Parliament adopting any section of this Act may provide that the adoption shall have effect either from the commencement of this Act or from such later date as is specified in the adopting Act.

(2) The Parliament of any such Dominion as aforesaid may at any time revoke the adoption of any section referred to in subsection (1) of this section.

(3) The Dominions to which this section applies are the Commonwealth of Australia, the Dominion of New Zealand and Newfoundland.

11. Notwithstanding anything in the Interpretation Act, 1889, the expression "Colony" shall not, in any Act of the Parliament of the United Kingdom passed after the commencement of this Act, include a Dominion or any Province or State forming part of a Dominion.

12. This Act may be cited as the Statute of Westminster, 1931.

EXHIBITS AND HEARINGS

The following is a complete list of exhibits filed with the Commission. A *brief* is listed by the name of the government, public body or private association which presented it. A *memo.* indicates memorandum prepared by the official or department named, at the request of the Commission on the question of overlapping services. Other material filed is listed by title, with the name in brackets of the government, public body or association filing the item. Several briefs were supported in writing by organizations other than those who presented the brief in question. In such instances the names of supporting organizations are listed. Many letters supporting or criticizing briefs or making suggestions to the Commission were also received from private individuals, but in view of the Commission's ruling to hear only governments or formally organized associations, the names of such individuals are not given. The Commission wishes, however, to thank all private persons who thus assisted it.

WINNIPEG, November 29, 1937-December 8, 1937
(Ev. pp. 1-1181)

1. Government of the Province of Manitoba, Part I. (See also Exs. 421 to 427.)
 2. Government of the Province of Manitoba, Part II.
 3. Government of the Province of Manitoba, Part III.
 4. Government of the Province of Manitoba, Part IV.
 5. Government of the Province of Manitoba, Part V.
 6. Government of the Province of Manitoba, Part VI.
 7. Government of the Province of Manitoba, Part VII.
 8. Government of the Province of Manitoba, Part VIII.
 9. Winnipeg Real Estate Board.
 10. Government of the Province of Manitoba, Part IX.
 11. Memo. Workmen's Compensation and Old Age Pensions Boards, Manitoba.
 12. Memo. Department of Agriculture and Immigration, Manitoba.
 13. Memo. Department of Health and Public Welfare, Manitoba.
 14. Memo. re administration of the Companies Act, Manitoba.
 15. Memo. Department of Mines and Natural Resources, Manitoba.
 16. Memo. Department of Public Works and Labour, Manitoba.
 17. Winnipeg Board of Trade.
 18. The Union of Manitoba Municipalities.
 19. The City of Winnipeg.
 20. Annual Report for 1936 (Winnipeg).
 21. Rural Municipality of St. James, Manitoba.
 22. Rural Municipality of East Kildonan, Manitoba.
 23. Rural Municipality of West Kildonan, Manitoba.
 24. School District of Winnipeg, No. 1.
 25. Manitoba School Trustees' Association.
 26. Manitoba Teachers' Federation.
 27. Board of Governors of the University of Manitoba.
 28. The Greater Winnipeg Youth Council.
 29. The Catholic Minority of Manitoba.
 30. The Sound Money Economic System Association.
 31. The Home and Property Owners Association of Winnipeg.
 32. Statement of the Hon. John Bracken as to Union of the three Prairie Provinces.
 33. The Native Sons of Canada.
- REGINA, December 9, 1937-December 17, 1937
(Ev. pp. 1182-2305)
34. Government of the Province of Saskatchewan. (See Ex. 57).
 35. Statement of Treasury Bills, April 30, 1937. [Saskatchewan].
 36. Auditor's statement showing Relief Expenditures and Repayments in Saskatchewan from 1929 to 1937. [Saskatchewan].
 37. Report of Commission of Inquiry into Provincial and Municipal Taxation to Government of Saskatchewan (Jacoby Commission) (1936). [Saskatchewan].
 38. Bank of Canada Report, 1937. [Saskatchewan].
 39. Report of Saskatchewan Public Service Commissioner on Inspectorial Services. [Saskatchewan].
 40. Comparative Statement of Administration Costs in Saskatchewan. [Saskatchewan].
 41. Map of Saskatchewan showing drought areas (in colour). [Saskatchewan].
 42. Table showing Relief Aid in Cities of Saskatchewan. [Saskatchewan].
 43. Table showing number of Cities, Towns and Villages in Saskatchewan receiving relief. [Saskatchewan].
 44. Estimate of Relief Costs within Drought Area of Saskatchewan. [Saskatchewan].
 45. Table of Estimated Relief Costs Outside Drought Area in Saskatchewan. [Saskatchewan].
 46. Map showing average wheat yields in Saskatchewan in 1937. [Saskatchewan].
 47. Report of the Local Government Board respecting the City of Moose Jaw, May 14, 1937. [Saskatchewan].
 48. Map showing Saskatchewan Relief Areas. [Saskatchewan].
 49. Saskatchewan Urban Municipalities Association.
 50. City of Moose Jaw.
 51. Bundle of twenty coloured maps showing average wheat yields in Saskatchewan, years 1918 to 1937. [Saskatchewan].
 52. The Saskatchewan Association of Rural Municipalities.
 53. Rural Municipality of Mantario, No. 262, Saskatchewan.
 54. Chart showing Increase in Population in Saskatchewan, 1931 to 1936. [Saskatchewan].
 55. Chart showing Decrease in Population in Saskatchewan, 1931 to 1936. [Saskatchewan].
 56. Copies of maps referred to in evidence of Prof. J. Mitchell of University of Saskatchewan, and Soil Survey Report. [Saskatchewan].
 57. Reconciliation of figures at pages 194 and 421 of brief of Government of Saskatchewan. [Saskatchewan].
 58. Statement of Conditional Subsidies received by Saskatchewan from Dominion Government and Board of Railway Commissioners up to April 30, 1937. [Saskatchewan].
 59. Statement as to Expenditures on Venereal Disease Service. [Saskatchewan].
 60. Scheme for Wheat Yield Insurance with particular reference to Saskatchewan, by W. J. Hansen. [Saskatchewan].
 61. Saskatchewan School Trustees' Association.
 62. The Saskatchewan Teachers' Federation.
 63. University of Saskatchewan.
 64. Memo. Department of Education, Saskatchewan.
 65. Memo. on National Health Insurance, Saskatchewan.
 66. Regina Board of Trade.
 67. Saskatoon Board of Trade.
 68. Statement as to Certain Aspects of Land Economics in Canada, by William Allen. [Saskatchewan].
 69. Explanatory statement on Rehabilitation by Hon. George Spence, Minister of Public Works, Saskatchewan.

70. "On-to-the Bay" Association of Canada.
71. Memo. Department of Agriculture, Saskatchewan.
72. Memo. Department of Natural Resources, Saskatchewan.
73. Memo. re Electric Power Resources, Saskatchewan.
74. Memo. Departments of Labour and Public Welfare, Saskatchewan.
75. Memo. re federal aid for highways, Saskatchewan.
76. Memo. re highways control, Saskatchewan.
77. Memo. re public health services, Saskatchewan.
78. Memo. Department of the Attorney-General, Saskatchewan.
79. Memo. Department of Insurance, Saskatchewan.
80. Memo. re jurisdiction in insurance matters, Saskatchewan.
81. Memo. re amalgamation of the three Western Universities. [Saskatchewan].
82. Memo. Saskatchewan Farm Loan Board. [Saskatchewan].
83. United Farmers of Canada, Saskatchewan Section.
84. Statement showing insurance business and statistics in Saskatchewan. [Saskatchewan].
85. Resolutions of The Pas Board of Trade. [Saskatchewan].
86. "The Canadian Constitution and Its Amendment", reprint of speech given by Attorney-General in Saskatchewan Legislature, 1936. [Saskatchewan].
- OTTAWA, January 17, 1938-January 31, 1938
(Ev. pp. 2306-3851)
- 87 to 91. The Canadian Manufacturers' Association, Inc. Parts I to V. (See also Exs. 269 to 271.)
Concurred in by letter by the following:
Canadian Bottlers' Association Limited;
Canadian Construction Association;
Canadian Fishermen's Association;
Canadian Jewellers' Association, Inc.;
Canadian Lumbermen's Association;
Canadian Paint Oil and Varnish Association;
Canadian Pharmaceutical Manufacturers' Association;
Canadian Pulp and Paper Association;
Confectionery, Chocolate and Cocoa Industries of Canada;
Furniture Manufacturers' Association;
Primary Textiles Institute;
Radio Manufacturers Association of Canada;
The Shoe Manufacturers' Association of Canada;
Tire Division of the Rubber Association of Canada.
92. The Canadian Life Insurance Officers' Association. (See also Ex. 411.)
93. Bundle of returns required to be filed by a typical manufacturer. [Canadian Manufacturers' Association].
94. All-Canada Insurance Federation.
95. Dominion Mortgage and Investments Association, Part I. (See also Ex. 272.)
96. Canadian Association of Social Workers.
97. The Canadian Teachers' Federation.
98. Ontario Association of Real Estate Boards.
99. League for Social Reconstruction.
100. The League of Nations Society in Canada.
101. The Canadian Association for Adult Education.
102. Survey of Adult Education in Canada. [Canadian Association for Adult Education].
103. Canadian Medical Association.
104. Canadian Hospital Council.
105. The Single Tax Association of Canada.
Concurred in by letter by the following:
The Henry George Club of Victoria.
106. Trades and Labor Congress of Canada.
Concurred in by letter by the following:
Dominion Joint Legislative Committee of the Railway Transportation Brotherhoods.
107. Chartered Banks of Canada.
108. The Investment Dealers' Association of Canada.
109. Canadian Electrical Association, Inc.
110. "Canadian Electric Stations in Canada". Report of Dominion Bureau of Statistics. [Canadian Electrical Association].
111. Constitution of Canadian Electrical Association, Inc.
112. List of Members of Canadian Electrical Association, Inc.
113. Canadian Federation of Mayors and Municipalities.
114. Addendum to Ex. 113.
115. "Our Cities". Report of Urbanism Committee to National Resources Committee of the United States, 1937. [Canadian Federation of Mayors and Municipalities].
116. Mouvement national-corporatiste.
117. The Canadian Tuberculosis Association.
118. Memo. Superintendent of Insurance. [Dominion].
119. Statistical statement of Revenue and Expenditure in Dominion Companies Branch. [Dominion].
120. Memo. Department of Fisheries, Dominion.
- 121 to 133. Various statistical tables and charts and other data re Income Tax. [Dominion].
134. File containing statistics of Sales and Excise Taxes and copies of relevant Statutes. [Dominion].
135. "Double Taxation and Tax Evasion". Report of League of Nations, Geneva, 1927. [Dominion].
136. List of Reciprocal Agreements for Relief from Double Income Tax on Shipping between Canada and other Countries. [Dominion].
137. Memo. Department of Health, Dominion.
- 137A. Summary of Functions of Dominion Department of Health.
138. Copy of Act respecting the Dominion Bureau of Statistics. [Dominion].
139. Memo. re Constitution and Administrative Machinery of the Dominion Bureau of Statistics. [Dominion].
- HALIFAX, February 3, 1938-February 8, 1938
(Ev. pp. 3852-4320)
140. Government of the Province of Nova Scotia.
141. Appendices to Ex. 140.
142. Report of Royal Commission on Maritime Claims (1926). (Duncan Commission). [Nova Scotia].
143. Report of Royal Commission, Provincial Economic Inquiry, Nova Scotia, 1934. (Jones Commission). [Nova Scotia].
144. Brief of Province of Nova Scotia to Royal Commission, Provincial Economic Inquiry. [Nova Scotia].
145. Report of Royal Commission on Financial Arrangements between the Dominion and Maritime Provinces (1935). (White Commission). [Nova Scotia].
146. Memo. Department of Mines, Nova Scotia.
147. Statement on Dominion Assistance to Nova Scotia for Technical Education. [Nova Scotia].
148. Chart showing services Nova Scotia Department of Health. [Nova Scotia].
149. Memo. Department of Agriculture, Nova Scotia.
150. Statement as to co-ordination of provincial and federal activities in Agriculture. [Nova Scotia].
151. Statistical Survey of Maritime Provinces, 1867-1934 by Dominion Bureau of Statistics. [Nova Scotia].
152. Appendices to Ex. 143.
153. "The Maritime Provinces Since Confederation". Report of Dominion Bureau of Statistics. [Nova Scotia].
154. The Union of Nova Scotia Municipalities.
155. Annual Report of Nova Scotia Department of Labour. [Union of Nova Scotia Municipalities].
156. "Unemployment and Relief in Nova Scotia", by L. Richter. [Union of Nova Scotia Municipalities].
157. "Public Affairs", December, 1937. [Union of Nova Scotia Municipalities].
158. City of Halifax.
159. Halifax Board of Trade.

CHARLOTTETOWN, February 10, 1933-February 12, 1933
(Ev. pp. 4321-4634)

160. Charlottetown Board of Trade.
161. Government of the Province of Prince Edward Island.
161A. Comparative statement of Prince Edward Island and Ontario Rates of Succession Duty. [Prince Edward Island].
161B. Statistical statement showing details of calculation for preparation of Ex. 161A.
162. Statement of Law Society of Prince Edward Island re Superior Courts in that Province. [Law Society]. (See also Ex. 278).

OTTAWA, February 15, 1933-February 16, 1933
(Ev. pp. 4635-4829)

163. Memo. Department of Labour, Dominion.
164. Copy of a relief agreement between the Dominion Government and the Province of Saskatchewan. [Dominion].
165. Schedules of Relief and Assistance in various Provinces, prepared by The Canadian Welfare Council. [Dominion].
166. Memo. Department of Trade and Commerce, Dominion.
167. Memo. Department of Agriculture, Dominion.
168. Memo. Experimental Farms Branch, Dominion.
169. Memo. Marketing Service, Dominion.
170. Memo. Production Services, Dominion.
171. Memo. as to Agricultural Science, Dominion.

VICTORIA, March 16, 1933-March 25, 1933
(Ev. pp. 4830-5944)

172. Government of the Province of British Columbia. (See Exs. 180 and 414 to 420).
173. British Columbia's Claim for Readjustment of Terms of Union, 1935. [British Columbia].
174. Report of Royal Commission on Reconveyance of Land to British Columbia, 1928 (*Martus Commission*). [British Columbia].
175. Copy of letter, December 19, 1934, from the Rt. Hon. R. B. Bennett, Prime Minister, to the Hon. T. D. Pattullo, re interim payment of \$750,000. [British Columbia].
176. "Economic Benefits to Canadians resulting from Operations of the Automotive Manufacturing Industries in Canada", by J. C. Armer. [British Columbia].
177. Table of Comparative Costs of Education between Municipal and Rural Territory in British Columbia. [British Columbia].
178. Table of per capita customs duties collections in certain Provinces. [British Columbia].
179. British Columbia's Claim for Readjustment of Terms of Union, 1934. [British Columbia].
180. Brief of Argument. [British Columbia]. (See Ex. 172).
181. Municipalities of British Columbia.
182. City of Vancouver.
183. British Columbia School Trustees' Association.
184. Report on School Finance in British Columbia, by H. B. King. [B.C. School Trustees' Association].
185. Memo. Department of Income Tax, British Columbia.
186-187. Tables showing Comparative Rates of Income Tax in Various Jurisdictions. [British Columbia].
188. Associated Boards of Trade of British Columbia. (See Exs. 275 and 278).
189. Associated Boards of Trade of Eastern British Columbia.
190. Memo. Department of Fisheries, British Columbia.
191. Memo. Health and Welfare Services, British Columbia.
191A. Statement as to Problem of Relief, Health and Welfare Services for Interprovincial Transients. [British Columbia].

192. Memo. Department of Labour, British Columbia.
193. Memo. Unemployment Relief Administrator, British Columbia.

194. Prince George Board of Trade.

Concurred in by letter by the following:

- Associated Boards of Trade of Central British Columbia;
Merritt Branch Canadian Legion;
Newlands Community Hall Society;
Prince Rupert Chamber of Commerce;
St. Clair Stobart Chapter of the Imperial Order Daughters of the Empire;
Williams Lake Board of Trade.
195. File of correspondence and facts concerning Prince George. [Prince George Board of Trade].
196. Map showing agricultural opportunities in Central British Columbia. [Prince George Board of Trade].
197. Statement of H. G. Perry, M.L.A., on behalf of Prince George Board of Trade.
198. Statement as to employment provided by construction at Duncan, B.C. [Prince George Board of Trade].
199. Vancouver Real Estate Exchange.
200. Junior Board of Trade of Vancouver.
201. Copies of letters from Hon. T. D. Pattullo, Premier of British Columbia to Rt. Hon. R. B. Bennett, Prime Minister, Feb. 7, 1934; reply dated Feb. 26, 1934; letter from Hon. T. D. Pattullo to Rt. Hon. W. L. Mackenzie King, Prime Minister, Jan. 4, 1936,—re "Better Terms" and the P.G.E. Railway.
202. Victoria Chamber of Commerce.
Concurred in by letter by the following:
Victoria Real Estate Board.
203. Okanagan Municipal Association.
204. British Columbia Chamber of Agriculture.
205. Greater Vancouver and New Westminster Youth Council.
206. Provincial Council of Women, British Columbia.
207. Native Sons of British Columbia.
208. Catholic Minority of British Columbia.
209. Vancouver Young Liberal Association.
210. Co-operative Commonwealth Federation (B.C. Section).
211. British Columbia Library Association.
Concurred in by letter by the following:
Maritime Library Institute;
The Quebec Library Association.
212. Memo. Department of Agriculture, British Columbia.
213. Primary Products Publishing Company, Limited.
214. Canadian Association of Social Workers—B.C. Mainland Branch.
215. Corporation of the City of Revelstoke.
216. Memo. on Topographical Mapping, British Columbia.
217. Topographical Map of Nimpkish District. [British Columbia].
218. Map showing agricultural and grazing lands in British Columbia. [British Columbia].
219. Memo. Department of Mines, British Columbia.
220. Memo. Department of Trade and Industry, British Columbia.
221. Langley Farmers' Institute, District "E" of British Columbia.
222. Memo. Research Department of the Economic Council of British Columbia. [British Columbia].
223. Memo. on Distribution of Health Functions between the Dominion and the Provinces. [British Columbia].
224. Memo. re Company Law. [British Columbia].
225. Memo. Department of Insurance, British Columbia.
226. Memo. Department of Railways, British Columbia.
227. Two memoranda from Comptroller of Water Rights, British Columbia.
228. Statement of Revenue and Expenditure from Socconomic Duties. [British Columbia].
229-229A. Tables showing Dominion Subsidies as a Percentage of Ordinary Provincial Revenue of Provinces of Canada. [British Columbia].

230. Table showing Adjustment of Per Capita Grants on Basis of a Quinquennial Census Adjusted every Two-and-a-Half Years. [British Columbia].
231. Memo. on Research in the Social Services, [British Columbia].
232. Statements of cost of Social Services in British Columbia from 1876 to 1936. [British Columbia].
233. Tables showing Exports from British Columbia to the United Kingdom. [British Columbia].
234. Summary of British Columbia's Claims for Better Terms—1900-1927. [British Columbia].

EDMONTON, March 28, 1938-April 2, 1938
(Ev. pp. 5945-6627)

235. University of Alberta.
236. Edmonton Chamber of Commerce.
237. Copy of Resolution passed by the Legislative Assembly of Alberta, February 25, 1935.
238. Cities of Alberta.
239. Addenda to Ex. 238.
240. Exhibits "A" to "K" of Ex. 238.
241. Towns and Villages of Alberta.
242. The Alberta Association of Municipal Districts.
243. Alberta Youth Congress.
244. Alberta School Trustees' Association.
245. Alberta Teachers' Association.
246. College of Physicians and Surgeons of Alberta.
247. Protective Committee in Alberta of Private Holders of Alberta Savings Certificates and Bonds.
248. Taxpayers' Protective Association of Edmonton.
249. Calgary Board of Trade.
250. Young Men's Section, Calgary Board of Trade.
251. Association of Owners of Real Property, Calgary.
252. Canadian Chamber of Agriculture.
253. Committee of Calgary Builders and Suppliers.

Concurred in by letter by the following:
Calgary General Contractors' Association.

254. Calgary Unemployed Union.
255. The United Farmers of Alberta.
256. The Alberta Co-operative Council.
257. Council of the Alberta C.C.F. Clubs.
258. Western Canada Fuel Association.

Concurred in by letter by the following:
Council of the Calgary Board of Trade.

259. Drumbheller Board of Trade.
260. Associated Temperance Forces of Alberta.
261. Medicine Hat Chamber of Commerce.
262. The Alberta Co-operative Sugar Beet Growers' Association.
263. Map showing crop failures in Alberta, 1918-1937. [Alberta Co-operative Sugar Beet Growers' Association].
264. Map showing existing and proposed irrigation districts in Southern Alberta. [Alberta Co-operative Sugar Beet Growers' Association].
265. Report of Royal Commission on the Natural Resources of Alberta, 1935. [Dysart Commission].
266. List of questions submitted to Alberta Government by Commission, and letter of Hon. W. Aberhart, Premier, dated March 30, 1938, to the Chairman.

OTTAWA, April 21, 1938-Dr. Ivor Jennings
(Ev. pp. 6629A-6716D)

TORONTO, April 25, 1938-May 9, 1938
(Ev. pp. 6628-8117)

267. Citizens' Research Institute of Canada.
- 267A. Statement synopsis Ex. 267.
268. Board of Trade of the City of Toronto.
- 269 to 271. The Canadian Manufacturers' Association, Inc. Parts VI to VIII. (See also Exs. 87 to 91)

272. The Dominion Mortgage and Investments Association, Part II. (See also Ex. 95).
273. Appendix to Ex. 272.
274. The British-Israel-World Federation (Canada) Inc.
275. Copy of telegram, dated March 24, 1938, from Chairman of Commission to J. G. Robson, President, B.C. Lumber and Shingle Manufacturers' Association, Vancouver. (See Exs. 188 and 276).
276. Letter dated April 14, 1938, from Vancouver Board of Trade to Chairman of Commission. (See Exs. 276 and 188).
277. Municipal District of Ray, No. 549, St. Albert, Alberta.
278. Memorandum from Prince Edward Island Law Society re number of cases in Court of Appeal in that Province. (See also Ex. 162).
279. Canadian Chain Store Association.
280. Canadian Importers' and Traders' Association, Inc.
281. Ontario Municipal Association.
282. National Construction Council.
283. Statement on Building Societies in Great Britain. [National Construction Council].
284. The City of Toronto and Ontario Mayors' Association.
285. Property Owners' Association of Toronto.
286. East York Business Men's Association.
287. County of York.
288. Home Builders' Association of Toronto.
289. Ontario School Trustees' and Ratepayers' Association.
290. The Mutual Fire Underwriters' Association of Ontario.
291. The Ontario Teachers' Council.
292. "Finance and Administration of Education in English-Speaking Countries". [Ontario Teachers' Council].
293. Ontario Branches of The Canadian Association of Social Workers.
294. Ontario Library Association.
295. Welfare Council of Toronto and District.
296. Government of the Province of Ontario—Part I.
297. Government of the Province of Ontario—Part II.
298. Government of the Province of Ontario—Part III.
299. Statistical statement of Old Age Pensions in Canada as at September 30, 1937. [Ontario].
- 300 to 302. Tables showing effect of Dominion and Provincial Priority in Income Taxes. [Ontario].
303. Example of taxes paid by an Ontario mining company to Ontario and Dominion Governments. [Ontario].
304. Statements of expenditure by Ontario for roads between 1930 and 1937. [Ontario]. (See Ex. 307).
305. Statement of reciprocal arrangements as to Succession Duties. [Ontario].
306. Copy of Act and Regulations respecting Old Age Pensions, Pensions for the Blind, and Mothers' Allowances. [Ontario].
307. Statement showing receipts on account of highways by Ontario from Dominion Government. [Ontario]. (See Ex. 304).
308. Annual Report of Municipal Statistics for 1936. [Ontario].
309. Tables showing particulars of Ontario Municipalities under supervision of Department of Municipal Affairs. [Ontario].
310. Letter, dated April 27, 1938, from Goodyear Tire & Rubber Co. of Canada, Ltd., to Ontario Budget Committee. [Ontario].
311. Letter, dated April 29, 1938, from Canadian General Electric Co. Ltd., to Ontario Budget Committee. [Ontario].
312. Letter, dated April 29, 1938, from Beatty Bros. Ltd., to Ontario Budget Committee. [Ontario].
313. Letter, dated May 3, 1938, from B. F. Goodrich Rubber Co. of Canada Ltd., to Ontario Budget Committee. [Ontario].
314. Table showing allocation of C.N.R. Deficits according to mileage, by provinces. [Ontario].
315. Memo. Department of Agriculture, Ontario.

316. Memo. Department of Labour, Ontario.
 317. Memo. Department of Mines, Ontario.
 318. Statement as to taxation of mining companies. [Ontario]
 319. Memo. Department of Health, Ontario.
 320. Additional memo. Department of Health, Ontario.
 321. Memo. Department of Insurance, Ontario. (See Ex. 323).
 322. Memo. on Supervision of Loan and Trust Companies, Ontario.
 323. Memo. re jurisdiction in insurance, Ontario. (See Ex. 321).
 324. Memo. Department of the Attorney-General, Ontario.
 325. Memo. Department of Fisheries, Ontario.
 326. Memo. of Ontario Fire Marshal.
 327. Statement of Land available for Settlement. [Ontario].
 328. Memo. Department of Lands and Forests, Ontario.
 329. Letter dated April 30, 1938, from The Welfare Council of Toronto to the Chairman of the Commission.
 330. Canadian Dental Association.
 331. Canadian Nurses' Association.
 332. "The Canadian Nurse", April, 1938. [Canadian Nurses' Association].
 333. The National Council of Young Men's Christian Associations of Canada.
 334. "Youth and Recreation in Toronto". [Y.M.C.A.].
 335. "Youth's Eye View of Some Problems Connected with Getting Married". [Y.M.C.A.].
 336. "Youth in the Next Decade". [Y.M.C.A.].
 337. Annual Report (1937) National Council of Young Men's Christian Associations of Canada.
 338. The League for Economic Democracy.
Concurred in by letter by the following:
 Brotherhood of Railway Carmen of America.
 339. Economic Reform Association.
 340. The Housewives' Association of Canada.

QUEBEC, May 12, 1938-May 16, 1938
 (Ev. pp. 8118-8492)

- 341A. Statement of Government of Province of Quebec—French text.
 341B. Statement of Government of Province of Quebec—English text.
 342. Montreal Board of Trade.
 343. Chambre de Commerce du district de Montréal.
 344. La Société Saint-Jean-Baptiste de Montréal.
Concurred in by letter by the following:
 Association Canado-Américaine;
 Association générale des étudiants de l'Université de Montréal;
 Association des hôteliers de la campagne de la province de Québec;
 Les Chevaliers de Carillon;
 Les Patriotes de Rosemont;
 Société Saint-Jean-Baptiste des Trois-Rivières;
 L'Union des vétérans canadiens.
 345. The League for Women's Rights.
 346. La ligue des propriétaires de Montréal.
 347. The Provincial Association of Protestant Teachers of Quebec.
 348. Letter dated May 13, 1938, from La Fédération nationale Saint-Jean-Baptiste to the President of l'Alliance canadienne pour le vote des femmes de Québec.
 349. L'Alliance canadienne pour le vote des femmes de Québec.
 350. Montreal Branch of Canadian Association of Social Workers.
 351. Comité permanent des Congrès de la langue française.
 352. Les Acadiens et les Canadiens-français des provinces Maritimes.
 353. Les Canadiens-français du Manitoba.
 354. Les Canadiens-français de la Saskatchewan.
 355. Les Canadiens-français de l'Alberta.
 356. List of questions submitted to the Government of Quebec by the Commission. (See Ex. 391).

FREDERICTON, May 18, 1938-May 23, 1938
 (Ev. pp. 8493-9106)

357. Government of the Province of New Brunswick. (See Ex. 413).
 358. Table showing New Brunswick Public Debt. [New Brunswick].
 359. Annual Report of Municipal Corporations of New Brunswick, 1936. [New Brunswick].
 360. Memo. Department of Health, New Brunswick.
 361. Annual Report of New Brunswick Department of Health, 1937. [New Brunswick].
 362. Statement as to Freight Rates in New Brunswick. [New Brunswick].
 363. Letter dated April 2, 1937, from New Brunswick Coal Producers' Association to New Brunswick Inspector of Mines. [New Brunswick].
 364. Notes and figures as to presentation of argument affecting the coal mining industry. [New Brunswick].
 365. Memo. Department of Insurance, New Brunswick.
 366. Transportation Commission of the Maritime Board of Trade. (See Exs. 408, 409, 410).
 367. City of Saint John.
 368. Statement as to employment situation in the City and County of Saint John. [City of Saint John].
 369. Saint John Board of Trade.
 370. Map showing railway distances from certain points to Saint John and Halifax. [Saint John Board of Trade].
 371. Statistical statement of Canadian National Railways Investments in United States Railway Lands. [New Brunswick].
 372. Extract re canals from House of Commons Debates, March 28, 1938. [New Brunswick].
 373. Dominion expenditures for canal construction. [New Brunswick].
 374. Letter and tables showing trade through Maritime Ports. [New Brunswick].
 375. Union of New Brunswick Municipalities.
 376. Map of New Brunswick. [Union of N.B. Municipalities].
 377. Municipality of Gloucester, N.B.
 378. Municipality of Northumberland, N.B.
 379. New Brunswick Teachers' Association.

OTTAWA, May 25, 1938-June 2, 1938
 (Ev. pp. 9106-9154; 9505-9926)

- 380A. Summary of Ex. 380B.
 380B. Canadian Welfare Council.
 381. The National Council of Women of Canada.
 382. Health League of Canada.
 383. Board of Evangelism and Social Service of The United Church of Canada.
 384. "Christianising the Social Order". [The United Church of Canada].
 385. Report of the Oxford Conference. [The United Church of Canada].
 386. The Canadian Legion of The British Empire Service League.
 387. Federation of Ontario Naturalists, Inc.
Concurred in by letter by the following:
 Ontario Federation of Anglers.
 388. Victorian Order of Nurses for Canada.
 389. "The Victorian Order of Nurses for Canada" (pamphlet).
 390. Copy of letter dated May 13, 1938, from Acting Chairman of Commission to Mr. L. E. Beaulieu, K.C., Counsel for Province of Quebec, re possibility of hearing evidence of Quebec Civil Servants.
 391. Copy of letter dated May 13, 1938, from Acting Chairman to Mr. L. E. Beaulieu, K.C., submitting list of questions. (See Ex. 256).

392. Letter dated May 14, 1938, from Mr. L. E. Beaulieu, K.C., to Acting Chairman, stating Province of Quebec did not wish to go beyond previous statement. (See Ex. 341A).
393. Letter dated May 20, 1938, from Hon. M. Duplessis, Premier of Quebec, to Acting Chairman, and copy of letter dated May 25, 1938, from Acting Chairman to Premier Duplessis.
394. The Canadian Chamber of Commerce.
Concurred in by letter by the following:
Chamber of Commerce of the District of Levis.
395. Grand Orange Lodge of Ontario West.
396. Memo. Department of Mines and Resources, Dominion.
397. Memo. on Topographical Mapping in British Columbia. [Dominion].
398. Memo. of Superintendent of Bankruptcy, Dominion.
399. The Retail Merchants' Association of Canada, Inc.
400. The Roman Catholic Separate School Trustees' Association of Ontario.
401. Central Committee of the Communist Party.
402. Memo. National Research Council, Dominion.
403. Proceedings of Conference on Organisation of Medical Research in Canada. [Dominion].
404. List of Fellowships, Studentships and Bursaries of National Research Council. [Dominion].
405. Memo. Department of Justice, Dominion.
406. Folder of Advertising Material of Canadian Travel Bureau. [Dominion].
407. Twentieth Annual Report of National Research Council, 1936-37. [Dominion].
408. Letter from Transportation Commission of Maritime Board of Trade to Commission with copies of correspondence filed before Royal Commission on Maritime Claims. (See Ex. 366).
409. Class Rate Adjustment of May 15, 1912, in Maritime Provinces. (See Ex. 368).
410. Schedule re Town Tariff Basis, 1926, as compared with 1907. (See Ex. 366).
411. Supplementary submission of Canadian Life Insurance Officers' Association. (See Ex. 92).
412. City of Hamilton.

OTTAWA, August 8, 1938-Prof. L. F. Giblin

OTTAWA, November 24, 1938-December 1, 1938

(Ev. pp. 10,078-10,702)

413. Supplementary brief of Government of Province of New Brunswick. (See Ex. 357).
- 414 to 420. Supplementary data submitted by Counsel for the Government of the Province of British Columbia. (See Exs. 172 and 180).
- 420A. Memo. re Old Age Pensions, [Prince Edward Island].
421. Supplementary Statement of Hon. John Bracken, Premier of Manitoba. (See Exs. 1 to 8 and 10).
422. Bundle of photostatic copies of advertisements during War Years re Wheat Production. [Manitoba].
423. Statement on Canadian Monetary Policy by Dr. A. H. Hansen. [Manitoba]. (See Ex. 426).
424. Statement of Manitoba's Argument with respect to the Dominion Tariff Policy by Jacob Viner. [Manitoba].
425. Statement of Calculation of Additional Items. [Manitoba].
426. Supplementary statement of Dr. A. H. Hansen. [Manitoba]. (See Ex. 423).
427. Statement of Recapitulation of Essentials of the Manitoba Case in Light of Criticism, Hon. S. S. Garson, Provincial Treasurer. [Manitoba]. (See Exs. 1-8 and 10).

**LIST OF WITNESSES WHO GAVE EVIDENCE BEFORE THE ROYAL COMMISSION
ON DOMINION-PROVINCIAL RELATIONS**

ADAMSON,	C. A., Winnipeg Board of Trade.	BRISTOL,	J. R. K., Canadian Manufacturers' Ass'n, Inc.
ALEXANDER,	G. J., Asst. to Commr. of Fisheries, B.C.	BRITNELL,	Prof. George, on behalf Govt. of Sask.
ALLAN,	D. J., Asst. Dep. Min. of Mines and Resources, Man.	BRITTAIN,	Dr. H., Citizens' Research Institute of Canada.
ALLEN,	Prof. Wm., on behalf Govt. of Sask.	BROWN,	G. H., Asst. Dep. Min. of Labour, Dom. Govt.
ANDERSON	P. M., K.C., Dept. of Justice, Dom. Govt.	BROWNLEE,	J. E., K.C., Counsel, Alta. Ass'n of Municipal Districts.
ARCHER,	Dr. A. E., Council of College of Physicians and Surgeons of Alta.	BRÜNING,	Dr. Heinrich, Former Chancellor of Germany (Ev. pp. 3657-3775A).
ARCHIBALD,	D. F., C.A., on behalf Govt. of P.E.I.	BUCK,	Tim, Central Committee of the Communist Party.
ARCHIBALD,	Dr. E. S., Director of Experimental Farms, Dom. Govt.	BUZZELL,	L., Montreal Board of Trade.
ARCHIBALD,	Miss Margaret, Alta. Youth Congress.	BYERS,	N. C., Chairman, Debt Adjustment Board, Sask.
ASHTON,	Major General E. C., Victorian Order of Nurses.	BYRON,	Lloyd, Accountant-Auditor, Municipal Branch, N.B.
AULD,	Dr. F. H., Dep. Min. of Agriculture, Sask.	CAIN,	W. C., Dep. Min. of Lands & Forests, Ont.
BAOWELL,	G. B., Counsel, Single Tax Ass'n.	CAMERON,	Dr. Alan E., Dep. Min. of Public Works & Mines, N.S.
BABBOUR,	A. W., Dep. Min. of Public Works, N.B.	CAMPBELL,	A. C., Assessor of Probates & Succession Duties, B.C.
BARNETT,	J. W., Alta. Teachers' Ass'n.	CAMPBELL,	E. S., Registrar of Motor Vehicles, N.S.
BARNSTEAD,	Arthur, S., Dep. Prov. Sec'y., N.S.	CAMPBELL,	J. F., Solicitor, Municipality of East Kildonan, Man.
BARTON,	Dr. G. S. H., Dep. Min. of Agriculture, Dom. Govt.	CAMPBELL,	J. O. C., on behalf Govt. of P.E.I.
BASTIEN,	Hermas, La Société Saint-Jean-Baptiste de Montréal.	CAMPBELL,	M. A., Ont. School Trustees & Rate-payers' Ass'n.
BATES,	Dr. Gordon, Health League of Canada.	CAMPBELL,	O. W., Supt. of Old Age Pensions, P.E.I.
BEAULIEU,	L. E., K.C., Counsel for Quebec Govt.	CAMPBELL,	Dr. Peter S., Chief Health Officer, N.S.
BELL,	Adam, Dep. Min. of Labour, B.C.	CAMPBELL,	Hon. Thane A., K.C., Premier of Prince Edward Island.
BELL,	D. W., Act. Dir., Bureau of the Budget, United States Govt. (<i>Private hearing.</i>)	CAMSELL,	Dr. Chas., Dep. Min. of Mines & Resources, Dom. Govt.
BENTLEY,	W. E., K.C., Sec., Law Society, P.E.I.	CARPENTER,	H. S., Dep. Min. of Highways, Sask.
BEST,	W. L., Canadian Trades and Labor Congress.	CARROTHERS,	Dr. W. A., on behalf Govt. of B.C.
BETHUNE,	C. P., Solicitor, City of Halifax.	CASGRAIN,	Mme. Pierre F., The League for Women's Rights.
BICKERTON,	G. R., United Farmers of Canada, Sask. Section.	CASSIDY,	Dr. H. M., Director of Social Welfare, B.C.
BIGGAR,	W. H., Canadian Federation of Mayors and Municipalities.	CLARK,	C. B., Calgary Board of Trade.
BING,	G. A., Provincial Audit Staff, Sask.	CLARKE,	G. B., Montreal Branch of Canadian Ass'n of Social Workers.
BISSETT,	C. N., Charlottetown Board of Trade.	COATS,	Dr. R. H., Dominion Statistician.
BLACK,	W. D., Canadian Manufacturers' Ass'n, Inc.	COBURN,	J. G., Economic Reform Association.
BLACKSTOCK,	G. M., K.C., Medicine Hat Chamber of Commerce.	COLEMAN,	Dr. E. H., K.C., Under-Sec'y of State, Dom. Govt.
BLOIS,	E. H., Director of Welfare Work, N.S.	CONANT,	Hon. Gordon D., K.C., Attorney-General, Ont.
BOLTON,	C. W., Chief of Statistical Branch, Dept. of Labour, Dom. Govt.	CONLON,	J. H., Director of Federal & Municipal Relations, N.B.
BONE,	W. R., on behalf City of Vancouver.		
BRACKEN,	Hon. John, Premier of Manitoba.		
BRANDLEY,	Louis, Alta. Co-operative Sugar Beet Growers' Ass'n.		
BRINA,	A. G., Native Sons of B.C.		
BRISTOL,	Everett, K.C., Counsel, National Council of Women.		

- COOK,** W. R., National Council of the Y.M.C.A.
COON, H. J., The Chartered Banks of Canada.
COTTON, R. L., Charlottetown Board of Trade.
COWAN, James, Greater Winnipeg Youth Council.
CREED, G. E., League for Economic Democracy.
CREIGHTON, Prof. D. G., Research staff of Royal Commission on Dominion-Provincial Relations.
CRONKITE, Prof. F. C., on behalf Govt. of Sask.
CROSS, Hon. Eric, Minister of Public Welfare and Municipal Affairs, Ont.
CROSS, W. K., Mutual Fire Underwriters' Ass'n of Ont.
CRYSLER, Mr., Toronto Board of Trade.
CURRAN, W. A., Associated Boards of Trade of Eastern B.C.
DALY, R. O., K.C., Solicitor, Investment Dealers' Ass'n of Canada.
DANSEREAU, Paul, La Ligue des propriétaires de Montréal.
DAVIDSON, G. F., Canadian Ass'n of Social Workers, B.C. Mainland & Victoria Branches.
DAVIS, Hon. F. R., M.D., Minister of Health, N.S.
DAVIS, Hon. T. C., K.C., Attorney-General, Sask.
DAVISON, Mayor A., Cities of Alberta.
DAWSON, Walter, Relief Supervisor, Sask.
DAY, Mayor R., City of Toronto.
DEWAN, Hon. P. M., Minister of Agriculture, Ont.
DICKSON, W. M., Dep. Min. of Labour, Dom. Govt.
DOBSON, S. G., The Chartered Banks of Canada.
DOLAN, D. Leo, Chief of Canadian Travel Bureau, Dom. Govt.
DORRELL, Col. G. H., Vancouver Real Estate Exchange.
DRAPEY, P. M., Trades and Labor Congress of Canada.
DYMOND, J. R., Federation of Ont. Naturalists.
DYSART, Hon. A. A., K.C., Premier of New Brunswick.
DYSART, Hon. A. K., Board of Governors, University of Manitoba.
EASTON, A. L., Mutual Fire Underwriters' Ass'n of Ont.
EDDY, A. M., Sask. Urban Municipalities Ass'n.
ELLIOTT, C. Fraser, K.C., Commr. of Income Tax, Dom. Govt.
ELLIOTT, Courtland, Investment Dealers Ass'n of Canada.
ELLISON, Mayor A. C., on behalf of Govt. of Sask.; Sask. Urban Municipalities Ass'n.
ESTEY, Hon. J. W., K.C., Minister of Education, Sask.
EVANS, Gladstone, Economic Reform Ass'n.
EVANS, J. H., Dep. Min. of Agriculture, Man.
EVANS, W. Benton, on behalf Govt. of N.B.
EVANS, W. Sanford, Winnipeg Real Estate Board.
FAIRCHILD, B. C., Canadian Electrical Ass'n, Inc.
- FARNALLS,** Paul, Alta. Ass'n of Municipal Districts.
FARRIS, Hon. J. W. deB., K.C., Counsel, Govt. of B.C.
FIELDING, P. S., Dep. Prov. Treas. & Sec'y, P.E.I.
FIELDING, R. M., Solicitor of N.S. Municipalities.
FINLAYSON, G. D., Supt. of Insurance, Dom. Govt.
FISHER, R. M., K.C., Municipal Commr. and Dep. Prov. Sec'y, Man.
FITZALLEN, J., Towns & Villages of Alta.
FORTIN, Jules, Dominion Mortgage and Investments Ass'n.
FOSTER, R. Leighton, K.C., Gen. Counsel, Canadian Life Insurance Officers' Ass'n.
FOSTER, W. W. B., Municipalities of Northumberland and Gloucester, N.B.
FOUND, Dr. W. A., Dep. Min. of Fisheries, Dom. Govt.
FOWKE, Prof. V. C., on behalf Govt. of Sask.
FOX, S. A., Towns & Villages of Alta.
FRASER, J. A., Investment Dealers' Ass'n of Canada.
FRY, Mayor J. W., Cities of Alta.
FUGLER, H., Home Builders' Ass'n of Toronto.
FULL, Lt.-Col. G. Elliott, Charlottetown Board of Trade.
GARDHOUSE, W. W., County of York, Ont.
GARDINER, Robt., United Farmers of Alta.
GARDOM, Basil, Primary Products Publishing Co., Ltd., B.C.
GARIEPY, C. E., Taxpayers' Protective Ass'n of Edmonton.
GARRETT, H. G., Supt. of Insurance and Registrar of Companies, B.C.
GARSON, Hon. S. S., K.C., Provincial Treasurer, Man.
GIBLIN, Prof. L. F., University of Melbourne, Australia, and formerly of Australian Grants Commission (*August 8, 1938*).
GIBSON, R. A., Director of Lands, Parks & Forestry Branch, Dept. of Mines and Resources, Dom. Govt.
GOFORTH, W. W., National Construction Council.
GOLDMAN, Miss E., Montreal Branch Canadian Ass'n of Social Workers.
GORDON, Mr., Toronto Board of Trade.
GRANT, G. A., B.C. School Trustees' Ass'n.
GRANT, Dr. H. C., on behalf Govt. of Man.
GREEN, F. G., Surveyor-General, B.C.
GRIFFIN, M. J., Counsel, Catholic Minority of B.C.
GRIFFITH, E. W., Administrator of Unemployment Relief, B.C.
GROSCH, S. P., K.C., Chairman, Local Govt. Board, Sask.
GUNN, Miss Jean I., Canadian Nurses' Ass'n.
HALLATT, H. H., League for Economic Democracy.
HAMILTON, F. Kent, Gen. Counsel, Ont. Ass'n of Real Estate Boards.
HANNA, W. E., Ont. Teachers' Council.
HANSEN, Dr. Alvin H., on behalf Govt. of Man.
HANSEN, W. J., on behalf Govt. of Sask.
HARRIS, Stuart, Sound Money Economic System Ass'n.
HART, Hon. John, Minister of Finance, B.C.
HASKINS, W. E., B.C. Chamber of Agriculture.

- HAYDOCK,** W. F., East York Business Men's Ass'n.
HAYES, J. B., Halifax Board of Trade.
HAZEN, D. King, K.C., Counsel, Municipalities of Northumberland and Gloucester, N.B.
- HEPBURN,** Hon. M. F., Premier of Ontario.
HEREFORD, Harry, Unemployment Relief Commr., Dept. of Labour, Dom. Govt.
- HILL,** J. R., Dep. Min. of Natural Resources, Sask.
HINGLEY, E. G., Sask. Ass'n of Rural Municipalities.
- HONEYMAN,** E. D., K.C., City of Winnipeg.
HOOPER, Ronald, Municipality of St. James, Man.
- HOPE,** Dr. G. J., Taxpayers' Protective Ass'n of Edmonton.
- HORNBY,** General, Prince George Board of Trade.
HOUGHAM, G. S., Retail Merchants Ass'n of Canada.
- HOWARD,** H. A., Ass'n of Owners of Real Property, Calgary.
- HUBBARD,** H., Victoria Chamber of Commerce.
HURST, George, Ont. Municipal Ass'n.
HYNDMAN, A. W., Charlottetown Board of Trade.
HYNDMAN, L. C., Council of Alberta C.C.F. Clubs.
IMRIE, John M., Edmonton Chamber of Commerce.
- IRVINE,** William, Council of Alberta C.C.F. Clubs.
- JACKSON,** Dr. F. W., Dep. Min. of Health & Public Welfare, Man.
- JACOB,** Robert, K.C., School District of Winnipeg No. 1.
- JACOBS,** L., F.C.A., Dept. of Municipal Affairs, Sask.
- JELLETT,** R. P., Canadian Chamber of Commerce.
JENNINGS, Dr. Ivor, University of London, England. (Ev. pp. 6629A-6716D.)
- JOHNSTON,** J. G., Canadian Chain Store Ass'n.
JOHNSTONE, Mayor H. S., Sask. Urban Municipalities Ass'n.
- JONES,** G., on behalf Govt. of N.B.
JONES, O. L., Okanagan Municipal Ass'n.
JONES, Hon. W. P., K.C., Counsel, Govt. of N.B.
- JOPSON,** John, Greater Vancouver and New Westminster Youth Council.
- KEEPING,** Dr. B. C., Dep Min. of Health, P.E.I.
KERR, Dr. W. A. R., University of Alberta.
KING, J. K., Dep. Min. of Agriculture, N.B.
KNOX, Prof. F. A., Research staff of the Royal Commission on Dominion-Provincial Relations.
- LAILAW,** J. B., Ont. Ass'n of Real Estate Boards.
LALONDE, H., La Société Saint-Jean-Baptiste de Montréal.
- LANG,** D. W., K.C., Counsel, Govt. of Ont.
LAPP, Dr. J. S., Canadian Dental Ass'n.
LAZERTE, Dr. M. E., Alberta Teachers' Ass'n.
LEUC, Hon. Paul, Minister of Mines, Ont.
LEWING, D., Victoria Chamber of Commerce.
LEONARD, T. D'Arcy, K.C., Gen. Counsel, Dominion Mortgage and Investments Ass'n.
- LEPAGE,**
- LESLIE,** Andrew, Saskatoon Board of Trade.
LEWIS, Mayor Stanley, Canadian Federation of Mayors and Municipalities.
- LIPSETT,** Miss Florence, Man. Teachers' Federation.
- LIPSETT,** L. R., Western Canada Fuel Ass'n.
LITHGOW, J. H., Dominion Mortgage and Investments Ass'n.
- LITTLE,** C. E., Sask. School Trustees' Ass'n.
LOBLEY, Owen, Montreal Board of Trade.
LOWER, Prof. A. R. M., Native Sons of Canada.
LUCAS, J. D., County of York, Ont.
LUCROCK, Mrs. Rae, Housewives' Ass'n of Canada.
MACBRIDE, Hon. M. M., Minister of Labour, Ont.
MCALLUM, J. S., Taxpayers' Protective Ass'n of Edmonton.
- McCORKINDALE,** H. M., City of Vancouver.
McCORMICK, R. N., Canadian Manufacturers' Ass'n, Inc.
- McDANIEL,** B. J., K.C., Solicitor, Sask. Ass'n of Rural Municipalities.
- MACDONALD,** Hon. A. L., K.C., Premier of Nova Scotia.
- McDONALD,** Hon. J. A., Minister of Agriculture, N.S.
MACDONALD, Hon. K. C., Minister of Agriculture, B.C.
MACDONNELL, H. W., Canadian Manufacturers' Ass'n, Inc.
- McEWEN,** W. H., K.C., on behalf Govt. of Sask.
McGAVAN, C. J., Water Rights Engineer, Sask.
McGHEE, Dr. B. T., Dep. Min. of Health, Ont.
MACGIBSON, Dr. D. A., Commr., Board of Grain Commrs., Dom. Govt.
- McGILL,** Dr. H. W., Director Indian Affairs, Dom. Govt.
- McGURRAN,** J. J., Sask. Ass'n of Rural Municipalities.
- MACKAY,** J. R., Sask. Teachers' Federation.
McKECHNIE, Dr. J. H., Dep Min. of Education, Sask.
- McKELVIE,** B. A., Native Sons of B.C.
McKENNA, J. D., Saint John Board of Trade.
MACKENZIE, Miss Catherine, Provincial Ass'n of Protestant Teachers of Quebec.
- McKENZIE,** Prof. Norman, League of Nations Society; Canadian Ass'n for Adult Education.
- McKENZIE,** W. C., Alta. Co-operative Council.
McCLAREN, Mayor D. L., City of Saint John, N.B.
McLATCHY, E. B., Supt. of Insurance, N.B.
MACLEOD, Clive J., Solicitor, Union of Manitoba Municipalities.
- MACMILLAN,** H. R., Associated Boards of Trade of B.C.
- MACMILLAN,** L. B., Dep. Min. of Public Works, P.E.I.
- MACMILLAN,** M., Saskatoon Board of Trade.
MACMILLAN, Dr. W. J. P., Leader of Conservative Party, P.E.I.
- McNAIR,** Hon. J. B., K.C., Attorney-General, N.B.
- McNAIRN,** H. D., Supt. of Insurance, Ont.

- MACNAMARA, A., Dep. Min. of Public Works and Labour, Man.
- MCNAUGHTON, Major General A. G. L., President, National Research Council.
- MACQUARRIE, Hon. J. H., K.C., Attorney-General, N.S.
- MCQUESTEN, Hon. T. B., K.C., Minister of Highways, Ont.
- MCTAGGART, D. E., K.C., Counsel, City of Vancouver.
- MAGILL, Dr. Roswell, Under-Secretary of the United States Treasury. (*Private hearing.*)
- MAINES, Miss Joy, Canadian Ass'n of Social Workers.
- MAJOR, Hon. W. J., K.C., Attorney-General, Man.
- MANN, J. A., K.C., Gen. Counsel, All-Canada Insurance Federation.
- MANNING, H. E., Property Owners' Ass'n of Toronto.
- MARION, J. A., Man. School Trustees' Ass'n.
- MARKS, A. L., Associated Temperance Forces of Alta.
- MARKUS, I., National Construction Council.
- MARSH, L. C., League for Social Reconstruction.
- MARSHALL, E. K., Man. Teachers' Federation.
- MARSHALL, Col. K. R., Board of Trade, Toronto.
- MASSEY, W. E., C.A., Provincial Auditor, P.E.I.
- MATHEE, R. H., Canadian Electrical Ass'n, Inc.
- MATHESON, R. H., Transportation Commission, Maritime Board of Trade.
- MIDDLEBORO, C. C., Ont. Municipal Ass'n.
- MILLER, O. V. B., N.B. Teachers' Ass'n.
- MILLIKEN, R. H., K.C., Canadian Chamber of Agriculture.
- MITCHELL, Prof. J., on behalf Govt. of Sask.
- MITCHELL, Mayor Walter, City of Halifax.
- MOLLOY, T. M., Commr., Labour and Industries, Sask.
- MONK, Miss Elizabeth C., The League for Women's Rights.
- MONTGOMERY, G. H., K.C., Counsel, Canadian Electrical Ass'n, Inc.
- MOONEY, G. S., Canadian Federation of Mayors and Municipalities.
- MOORE, Miss Edna, Canadian Nurses' Ass'n.
- MORGAN, H. W., Canadian Chamber of Commerce.
- MORIN, René, Chambre de Commerce du District de Montréal.
- MOYER, F. C., Drumheller Board of Trade.
- MUNRO, Dr. H. F., Supt. of Education, N.S.
- MUNRO, J. B., Dep. Min. of Agriculture, B.C.
- MURPHY, A. H., K.C., Counsel, Roman Catholic Separate School Trustees' Ass'n of Ont.
- MURRAY, Dr. W. C., on behalf Govt. of Sask.; University of Sask.
- MUTCH, R. E., Charlottetown Board of Trade.
- MUTCHMOR, Rev. J. R., United Church of Canada.
- MYRDALL, Dr. Gunnar, Prof. of Political Economy, Stockholm University, Sweden. (Ev. pp. 9108-54.)
- NEWCOMBE, C. K., Chairman, Workmen's Compensation Board and Old Age Pensions Board, Man.
- NORRIS, Miss Jessie, Canadian Teachers' Federation.
- NOSEWORTHY, J. W., Canadian Teachers' Federation; Ont. Teachers' Council.
- O'BRIEN, J. D., K.C., Senior Solicitor, Succession Duty Branch, Ont.
- OLDFIELD, H. C., B.C. Chamber of Agriculture.
- O'MEARA, W. P. J., K.C., Asst. Under-Sec'y of State, Dom. Govt.
- OTTEWELL, A., Alta. School Trustees' Ass'n.
- OWEN, D. M., Vancouver Young Liberal Ass'n.
- PARKER, Mrs. Cameron, Ont. Branches of Canadian Ass'n of Social Workers.
- PARKER, Hon. R. J. M., Minister of Municipal Affairs, Sask.
- PARMELEE, Major J. G., Dep. Min. of Trade & Commerce, Dom. Govt.
- PATERSON, Hon. A. P., Minister of Education and Federal and Municipal Relations, N.B.
- PATTERSON, Mayor A. M., Prince George Board of Trade.
- PATTERSON, J. H. L., Single Tax Ass'n of Canada.
- PATTERSON, Hon. W. J., Premier of Saskatchewan.
- PATTULLO, Hon. T. D., K.C., Premier of British Columbia.
- PAUL, E. B., Dep. Min. of Labour, N.S.
- PEACOCK, Dr. F., Director of Educational Services, N.B.
- PEARSON, Hon. G. S., Minister of Labour, B.C.
- PEPPER, Frank, Edmonton Chamber of Commerce.
- PETERSON, C. B., Commr. of Income Tax, B.C.
- PHILLIPS, R. L., Frederickton Board of Trade.
- PINDER, Mayor R. M., Sask. Urban Municipalities Ass'n.
- PITBLADO, Isaac, K.C., Counsel, Govt. of Man.
- PORTOUS, J. V. R., Canadian Chamber of Commerce.
- PREUDHOMMER, J., K.C., City of Winnipeg.
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- PURVIS, Arthur B., formerly Chairman, National Employment Commission. (*Private hearing.*)
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- RAYNAULT, Mayor A., Canadian Federation of Mayors and Municipalities.
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- ROTHWELL, G. B., Director of Production Services, Dept. of Agriculture, Dom. Govt.
- ROUTLEY, Dr. T. C., Canadian Medical Ass'n.

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 SMITH, R. Rogers, National-Corporatist Movement.
 SMITH, Sidney E., University of Manitoba.
 SPENCE, Hon. George, Minister of Public Works, Sask.
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 STEPHEN, F. N., Provincial Ass'n of Protestant Teachers of Quebec.
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 TAYLOR, J. A., C.A., Supt. of Revenue, Sask.
 TAYLOR, Prof. K. W., on behalf Govt. of Ont.
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 THOMSON, Dr. J. S., on behalf Govt. of Sask.; University of Sask.
 THORNE, A. O., Canadian Importers & Traders Ass'n, Inc.
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 THORNTON, W., Alberta Youth Congress.
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