

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	(²)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	(³)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	(³)795	(³)1,156	(³)1,241	1,415	1,281
16	Less relief for employables.....	—	—	252	324	28	149	(²)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.

(²) Not included in budget; estimated.

(³) 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⁾
 (Including relief for unemployables)
Thousands of Dollars

TABLE 43

(Continued)

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)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	(²)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 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) Not included in budget; estimated.

PROVINCES AND MUNICIPALITIES
PUBLIC WELFARE EXPENDITURES⁽¹⁾

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

(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.

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

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 3,400.

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

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 (Aug. 31)
		1913	1921	1926	1930	1933	
		%	%	%	%	%	%
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
	CANADIAN NATIONAL RAILWAYS—						
3	Unguaranteed (1).....	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 (2).....	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

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

(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	Perpetuals
		1937-40	1941-45	1946-50	1951-60	1961-80		
1	77,000	32,000	45,000	—	—	—	—	—
1 $\frac{1}{4}$	12,000	12,000	—	—	—	—	—	—
1 $\frac{1}{2}$	80,000	80,000	—	—	—	—	—	—
1 $\frac{3}{4}$	2,000	2,000	—	—	—	—	—	—
2	358,883	200,600	135,000	—	—	—	(¹)23,283	—
Cumulative Total...	529,883	326,600	180,000	—	—	—	23,283	—
2 $\frac{1}{4}$	2,000	2,000	—	—	—	—	—	—
2 $\frac{1}{2}$	62,500	17,000	45,500	—	—	—	—	—
2 $\frac{3}{4}$	213,790	38,364	165,678	9,748	—	—	—	—
2 $\frac{3}{8}$	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
3 $\frac{1}{4}$	208,549	—	8,100	44,500	53,246	102,703	—	—
3 $\frac{1}{2}$	391,521	29,903	16,960	290,199	19,791	34,658	(²)10	—
3 $\frac{3}{4}$	165	155	10	—	—	—	—	—
4	1,018,287	127,539	103,768	65,528	439,431	36,523	(³)156	245,342
Cumulative Total...	3,097,365	728,609	613,678	444,991	720,620	265,676	23,449	300,342
4 $\frac{1}{4}$	18,250	—	—	—	10,750	7,500	—	—
4 $\frac{1}{2}$	1,488,251	112,502	166,681	133,279	1,010,883	63,256	(⁴)1,650	—
4 $\frac{3}{4}$	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	(²)14	34,035
Cumulative Total...	5,725,625	878,668	1,170,378	641,706	2,132,415	542,968	25,113	334,377
5 $\frac{1}{4}$	131	28	—	100	3	—	—	—
5 $\frac{1}{2}$	233,485	130,760	23,512	56,894	21,809	510	—	—
6	107,551	9,010	55,604	22,923	15,066	906	(⁴)3,955 } (²)16 }	71
6 $\frac{1}{2}$	24,469	162	58	24,245	4	—	—	—
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

(1) By drawings.

(2) Demand.

(3) Optional.

(4) 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 ⁽¹⁾	
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	(1)29,171	334,448

⁽¹⁾ 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.

TABLE 51

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS, AND PROVINCES

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 (1)									
—	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 (1)									
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⁾			
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 ⁽¹⁾	
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

⁽¹⁾ 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 (1)									
58	11,816	7,427	47,512	257,195	56,615	27,281	33,708	15,240	1
2.8%	30.6%	19.6%	48.3%	63.2%	62.8%	46.4%	27.4%	15.9%	2
1,548	24,232	18,054	60,136	120,940	32,793	31,994	41,358	38,629	3
74.4%	62.9%	47.8%	61.0%	29.7%	36.4%	54.4%	33.7%	40.3%	4
8	193	12,043	10,406	10,381	4,203	3,642	44,930	50,538	5
0.4%	0.5%	31.9%	10.6%	2.6%	4.7%	6.2%	36.6%	52.7%	6
466	2,320	277	19,616	18,452	3,513	4,124	2,845	8,496	7
22.4%	6.0%	0.7%	19.9%	4.5%	3.9%	7.0%	2.3%	8.9%	8
—	—	—	—	—	—	—	—	—	9
—	—	—	—	—	—	—	—	—	10
2,080	38,561	37,801	98,438	406,968	90,098	58,793	122,841	95,911	11
1930 (1)									
49	20,195	10,654	52,288	330,506	65,513	36,075	57,245	24,923	12
1.7%	36.5%	20.3%	49.8%	59.8%	60.9%	36.2%	41.4%	18.9%	13
2,430	32,805	36,137	75,518	187,329	44,467	50,723	60,867	55,881	14
85.9%	59.2%	68.8%	72.0%	33.9%	41.3%	50.9%	44.0%	42.3%	15
16	708	4,228	23,764	23,625	4,237	14,271	7,271	47,119	16
0.6%	1.3%	8.0%	22.6%	4.3%	3.9%	14.3%	5.3%	35.6%	17
335	1,656	1,521	46,636	11,210	6,565	1,421	12,863	4,247	18
11.8%	3.0%	2.9%	44.4%	2.0%	6.1%	1.4%	9.3%	3.2%	19
—	—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	—	—	21
2,830	55,364	52,540	104,934	552,670	107,652	99,648	138,246	132,170	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⁾			
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 ⁽¹⁾	
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

⁽¹⁾ 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	Saskatchewan	Alberta	British Columbia	
1933 (1)									
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 (1)									
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	Saskat- chewan	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	(*)1,356	7,206	14
351	8,620	9,145	50,011	23,242	2,683	35,359	(†)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.

TABLE 53

TAXES ON CORPORATIONS

PROVINCES

Item No.	1 (a)	2 (a) (b) (c)	3 (a) (b) (c) (d) (e) (f) (g) (h)	4 (a) (b) (c)	5 (a) (b) (c) (d) (e) (f)	6 (a) (b) (c) (d) (e) (f)	7 (a) (b) (c) (d) (e) (f)	8 (a) (b) (c) (d) (e)
Prince Edward Island	*	—	—	—	—	—	—	—
Nova Scotia	—	★	—	★	★	—	—	—
New Brunswick	—	★	—	(2)★	(2)★	—	—	(2)★ (2)★ (2)★ (2)★ (2)★
Quebec	—	★	—	(1)	(1)	—	—	(1)
Ontario	—	★	—	(1)	★	—	—	(1)
Manitoba	—	★	—	(1)	★	—	—	(1)
Saskatchewan	—	★	—	(1)	★	—	—	★
Alberta	—	★	—	(1)	★	—	—	★
British Columbia	—	★	—	(1)	★	—	—	(1)

(4) Where net income tax payable is higher than the gross income tax, assessment is made under net income tax.
 (5) New Brunswick did not have a general corporation tax until 1938 except on Extra-Provincial Companies.
 (6) Abolished by 1938 "Corporations Tax Act," New Brunswick.
 (7) 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 28.

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.

(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
(Continued)

Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Item No.			
—	*	—	—	*	*	—	*	—	9 (a)			
*	—	*	—	—	—	—	—	—	(b)			
—	—	*	*	—	—	*	—	*	(c)			
{ (1) }	*	(2)*	{ (1) }	*	{ (1) }	{ (1) }	—	—	10 (a)			
	—	—		—			*	—	—	—	(b)	
	*	(2) (3)*		—			—	—	*	—	—	(c)
	*	—		—			*	—	—	*	*	(d)
{ (1) }	(1)	(1)	(1)	(1)	(1)	(1)	*	(1)	11 (a)			
	—	—	—	—	—	—	*	—	(b)			
	—	—	—	—	—	—	*	—	(c)			
	—	—	—	—	—	—	*	—	(d)			
{ (5)* }	*	*	—	*	*	—	*	—	12 (a)			
	—	—	*	—	—	*	—	*	(b)			
	—	—	—	*	—	—	*	—	(c)			
	—	—	—	—	—	—	*	—	(d)			
	—	—	(6)*	*	*	*	*	*	(e)			
	—	—	—	—	—	—	—	—	(f)			
	—	—	—	*	—	—	*	—	(g)			
	—	—	—	—	—	—	*	—	(h)			
{ (1) }	(1)	—	(1)	(1)	(1)	(1)	—	(1)	13 (a)			
	—	—	—	—	—	—	*	—	(b)			
	—	(2)*	—	—	—	—	*	—	(c)			
	—	—	—	—	—	—	—	—	(d)			
{ (1) }	(1)	—	(1)	(1)	{ (1) }	—	—	(1)	14 (a)			
	—	(2)*	—	—		*	—	*	—	(b)		
	—	—	—	—		—	*	—	—	(c)		
	—	—	—	—		*	—	*	—	(d)		
	—	—	—	—		—	—	*	—	(e)		
—	—	—	—	*	—	—	—	15 (a)				
{ (1) }	*	(2)*	*	*	*	—	—	—	16 (a)			
	—	—	—	—	—	*	—	—	(b)			
	—	—	—	—	*	—	*	*	(c)			
	—	—	(2)*	*	—	*	*	(4)*	(d)			
	*	—	*	—	—	—	—	—	(e)			
	—	—	—	—	*	—	—	—	(f)			

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

(5) Life companies only.

(6) 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.

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

(*) No producing companies in British Columbia.

(!) 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.
}	(1)	(1)	}	}	(1)	(1)	(1)	}	17
									(a)
									(b)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(c)
									(d)
									(e)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(f)
									(g)
									(h)
}	(1)	(1)	(1)	(1)	(1)	(1)	(1)	}	18
									(a)
									(b)
}	(1)	(1)	(1)	(1)	(1)	(1)	(1)	}	(c)
									(d)
									(e)
}	(1)	(1)	(1)	(1)	(1)	(1)	(1)	}	19
									(a)
									(b)
}	(1)	(1)	(1)	}	(1)	(1)	(1)	}	(c)
									(d)
									(e)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	20
									(a)
									(b)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(c)
									(d)
									(e)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	21
									(a)
									(b)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(c)
									(d)
									(e)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(f)
									(g)
									(h)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(i)
									(j)
									(k)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	22
									(a)
									(b)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(c)
									(d)
									(e)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	23
									(a)
									(b)
}	(1)	(1)	}	}	(1)	(1)	(1)	}	(c)
									(d)
									(e)

TAXES ON CORPORATIONS

PROVINCES

Item
No.

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—⁽⁷⁾ (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.

⁽¹⁾ Levied under the "Corporations Tax Act," New Brunswick, 1938.⁽²⁾ Not specially taxed but treated as an ordinary company and taxed as such according to the general taxes shown under "Miscellaneous," Item 28.⁽³⁾ Municipally owned telephone companies in Alberta not taxed.⁽⁴⁾ 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)										
—	*	(1)*	*	*	}	(2)	(3)	—	25 (a)										
—	—	—	*	—				}	(3)	—	(b)								
*	*	(4)*	—	—						}	(3)	*	(c)						
—	—	—	*	—								}	(3)	(5)*	(d)				
—	*	*	—	—	}	(3)	—							(e)					
—	*	(4)*	—	—			}	(3)	—					(f)					
}	{	—	*	}					{	(2)	{			—	26 (a)				
		—	—									*	}	(2)	{	—	(b)		
		—	*		—	}						(2)				{	—	(c)	
		*	—		*		}	(2)									{	*	(d)
		—	—		*													}	(2)
—	—	—	}	(2)	{				—										
—	*	(1)*							*	*	—		—	—	27 (a)				
—	*	—				—			*	*	*	*	(b)						
—	—	(1)*				*	—	—	*	*	(c)								
*	—	*				—	*	—	—	—	(d)								
—	—	—	—	*	—	—	—	(e)											
*	(8)*	—	*	*	*	*	*	—	28 (a)										
—	—	—	—	*	*	—	—	*	(b)										
—	—	(1)*	*	*	(9)*	*	*	*	(c)										
—	*	—	—	—	—	—	—	—	(d)										
*	—	—	—	—	—	—	—	—	(e)										
—	—	—	*	—	—	—	*	—	(f)										
—	—	—	*	—	—	—	—	—	29 (a)										

(5) 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.

(6) Special tax on Tramway Companies in Ontario discontinued in 1935. Now treated as ordinary companies.

(7) Includes all companies not specially taxed.

(8) Taxes on paid-up capital of \$5,000,000 and over, employed in the Province by incorporated companies.

(9) Income taxes in Manitoba are levied on all companies not specially taxed under the "Corporations Tax Act."

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—(2)						
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
	Amounts included in Dominion current expenditures, but not in provincial current revenues—						
18	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
Thousands of Dollars

TABLE 55

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	186	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	(³)1,000	(³)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	(⁴)191	(⁴)129	(⁴)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	(³)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.

(4) 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	(³) 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	(⁴)6,973	9,776	10,302	(⁵)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 (⁶)	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	762	644	1,646	2,554
27	Relief to employables	—	992	3,234	3,983	3,408	3,270	(⁵)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 estimate.

(6) On an accrual—not a cash—basis.

COMPARATIVE STATISTICS OF PUBLIC FINANCE

CONTENTS OF SECTION III

MUNICIPAL GOVERNMENTS

Table No.	—	As at fiscal year ends nearest to December 31	Page No.
—	INTRODUCTION.....		149
	OUTSTANDING DEBT—		
56	Summary by purposes.....	1913, 1921, 1926, 1930, 1937.....	153
	Metropolitan, Other Urban and Rural—		
57	Summary by Provinces.....	1931, 1921, 1926, 1930, 1937.....	154
58	Analysis by Provinces.....	1913, 1921, 1926, 1930, 1937.....	155
59	OVER-ALL SURPLUS OR DEFICIT.....	1913, 1921, 1926, 1930, 1937.....	160
60	REVENUE, Analysis by Sources.....	1913, 1921, 1926, 1930, 1937.....	162
61	PROVINCIAL GRANTS.....	1913, 1921, 1926, 1930, 1937.....	170
62	EXPENDITURE, Analysis by Services.....	1913, 1921, 1926, 1930, 1937.....	171
63	DEBT RETIREMENT.....	1913, 1921, 1926, 1930, 1937.....	177

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.....	240,014	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

TABLE 57

OUTSTANDING DEBT

METROPOLITAN, OTHER URBAN AND RURAL

Thousands of Dollars

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
Thousands of Dollars

TABLE 58

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		<i>100,530</i>	<i>165,759</i>	<i>202,777</i>	<i>251,990</i>	<i>344,534</i>
	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		<i>51,057</i>	<i>132,818</i>	<i>209,006</i>	<i>252,267</i>	<i>222,699</i>
	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).....					
19	Less Sinking Funds.....	97	78	178	184	3
20	Public Utilities (net).....	192	1,807	3,129	3,073	200
21	Guaranteed.....	—	390	1,466	3,760	3,355
22		<i>1,540</i>	<i>11,489</i>	<i>26,572</i>	<i>38,024</i>	<i>35,138</i>
	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		<i>36,971</i>	<i>57,790</i>	<i>75,930</i>	<i>80,144</i>	<i>73,266</i>
	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		<i>47,200</i>	<i>50,656</i>	<i>56,421</i>	<i>78,632</i>	<i>80,746</i>
	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

TABLE 58

(Continued)

METROPOLITAN, OTHER URBAN AND RURAL
ANALYSIS BY PROVINCES

Thousands of Dollars

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
Thousands of Dollars

TABLE 58

(Continued)

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	58,866	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	3,188
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	240,014	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

TABLE 58

OUTSTANDING DEBT

(Continued)

METROPOLITAN, OTHER URBAN AND RURAL

ANALYSIS BY PROVINCES

Thousands of Dollars

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) ⁽¹⁾	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) ⁽¹⁾	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

⁽¹⁾ 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	⁽²⁾ 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	32,445	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 (1)	*	*	*	*	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 (1)	*	*	*	*	4,103
17	Over-all Surplus or Deficit.....	5,587	45	452	5,559	(2)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 (1)	*	*	*	*	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 (1)	*	*	*	*	990
29	Over-all Surplus or Deficit.....	16,100	1,185	2,319	1,011	1,638

* Information not available.

(1) For year 1937 only.

(2) Does not include capital expenditures.

MUNICIPAL GOVERNMENTS
REVENUE — CURRENT ACCOUNT
REAL PROPERTY TAXES
Thousands of Dollars

TABLE 60

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	78,286	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
SALES TAXES AND INCOME TAXES
Thousands of Dollars

TABLE 60
(Continued)

Item No.	<i>For the fiscal years →</i>	1913	1921	1926	1930	1937
	SALES TAXES—					
	METROPOLITAN—					
1	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.	For the fiscal years →	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.
Thousands of Dollars

TABLE 60
(Continued)

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.....	2,606	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.....	305	1,155	2,866	3,171	6,175

MUNICIPAL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
OTHER CURRENT REVENUE
Thousands of Dollars

TABLE 60

(Continued)

Item No.	<i>For the fiscal years—</i> →	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
Thousands of Dollars

TABLE 60
(Concluded)

Item No.	<i>For the fiscal years—></i>	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
REVENUE—PROVINCIAL GRANTS

TABLE 61

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.....	19,713	36,944	44,962	55,740	54,813

MUNICIPAL GOVERNMENTS
EXPENDITURE—CURRENT ACCOUNT
EDUCATION
Thousands of Dollars

TABLE 62

(Continued)

Item No.	<i>For the fiscal years—</i> →	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
PUBLIC WELFARE
Thousands of Dollars

TABLE 62
(Continued)

Item No.	<i>For the fiscal years—</i> →	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
STREETS AND ROADS
Thousands of Dollars

TABLE 62

(Continued)

Item No.	<i>For the fiscal years →</i>	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.....	14,699	30,962	33,450	42,159	30,559

MUNICIPAL GOVERNMENTS
EXPENDITURE — CURRENT ACCOUNT
ALL OTHER EXPENDITURES
Thousands of Dollars

TABLE 62
(Continued)

Item No.	<i>For the fiscal years —></i>	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.	<i>For the fiscal years —></i>	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 retirement).....	100,398	204,883	240,311	285,728	282,037

MUNICIPAL GOVERNMENTS
DEBT RETIREMENT (1)
Thousands of Dollars

TABLE 63

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.