

APPENDIX VI.

Balance Sheet and Revenue and Expenditure Statistics of All Governments.

In Part A of Book III—Documentation—of the Report of the Royal Commission on Dominion-Provincial Relations, a comprehensive study of the comparative statistics of all Governments in Canada—Dominion, Provincial, and municipal—has been made. Certain summary tables showing the combined balance sheets for the years 1913, 1921, 1926, 1930, and 1937, and the combined revenue and expenditure statements for the same years are reproduced below and will supplement the information given in the introduction to the Public Finance chapter, pp. 826-842.

1.—Combined Balance Sheet of All Governments, for Their Respective Fiscal Years Ended Nearest to Dec. 31, 1913, 1921, 1926, 1930, and 1937.

NOTE.—Dashes in this table indicate that the corresponding stub items did not apply in those years.

Item.	1913.	1921.	1926.	1930.	1937.
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets.					
Cash and other liquid assets.....	59,622	248,768	255,885	353,645	415,811
Railways.....	762,514	2,059,244	2,369,992	2,650,051	3,089,313
Public utilities.....	163,171	427,888	576,414	674,100	658,956
Harbour commissions.....	30,332	46,389	82,354	137,067	174,455
Highways, bridges, and streets.....	193,940	364,575	517,989	744,551	1,105,428
Canals, harbours, and river improvements.....	149,170	229,063	296,036	373,792	413,222
Other public works.....	241,685	431,939	556,782	669,569	766,414
Loans, Partial or Non-Interest Bearing—					
Colonization, agricultural aid and development.....	5,161	119,892	159,468	185,998	253,002
Other.....	3,875	20,561	16,861	13,989	20,158
Direct relief.....	-	-	264	7,784	623,248 ¹
Other Non-Recoverable Expenditures—					
War.....	-	1,688,046	1,673,092	1,658,885	1,646,427
Merchant marine.....	-	-	9,476	24,951	23,708
Shipbuilding.....	-	57,288	55,763	55,043	54,268
Wheat bonus and stabilization.....	-	-	-	-	27,834
Other.....	23,151	29,247	35,565	58,845	80,529
Totals, Other Non-Recoverable Expenditures.....	23,151	1,774,581	1,773,896	1,797,724	1,832,766
Totals, Assets.....	1,632,621	5,722,900	6,605,941	7,608,270	9,352,773
Surplus and Reserve Accounts.....	334,646	840,103	1,141,139	1,434,481	1,490,042
Net Total Assets, Accounting for Outstanding Debt.....	1,297,975	4,882,797	5,464,802	6,173,789	7,862,731
Liabilities.					
Funded debt, less sinking funds.....	1,149,121	4,525,276	5,093,970	5,678,762	7,059,291
Treasury bills.....	10,750	165,333	62,063	91,183	252,900
Floating debt.....	138,104	184,645	305,158	393,025	507,911
Guaranteed bank loans.....	-	7,154	3,543	10,270	40,106
Other contingent liabilities.....	-	389	268	549	2,523
Totals, Outstanding Debt.....	1,297,975	4,882,797	5,464,802	6,173,789	7,862,731

¹ In addition \$65,347,000 charged by municipalities to current account.