| 20.—Subsidy | Allowances to | o Provincial | Governments, | Fiscai | Years 1939-44 |
|-------------|---------------|--------------|--------------|--------|---------------|
|-------------|---------------|--------------|--------------|--------|---------------|

| Province | 1939 | 1940 | 1941 | 1942 | 1943 | 1944 |
|---|---|---|---|---|--|--|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Prince Edward Island ¹ . Nova Scotia ¹ . New Brunswick ¹ . Quebec. Ontario. Manitoba ¹ . Saskatchewan ¹ . Alberta. British Columbia ¹ . | 381,932 653,048 693,040 2,592,014 2,941,424 1,708,171 2,126,132 1,781,788 874,561 | 381,932 653,048 693,040 2,592,014 2,941,424 1,713,284 2,132,175 1,787,475 874,561 | 381,932 653,048 693,040 2,592,014 2,941,424 1,713,284 2,132,175 1,787,475 874,561 | 381,932 701,323 729,167 2,859,245 3,136,394 1,713,284 2,132,175 1,788,589 966,513 | 381, 932 708, 958 735, 605 2, 873, 935 3, 173, 621 1, 722, 475 2, 052, 162 1, 801, 031 1, 040, 366 | 381, 932 705, 140 732, 386 2, 866, 590 3, 155, 007 1, 717, 787 2, 092, 169 1, 794, 810 1, 003, 440 |
| Totals | 13,752,110 | 13,768,953 | 13,768,953 | 14,408,622 | 14,490,085 | 14,449,353 |

¹ Received additional "Additional Special Grants", 1939-41, not included in this table (see text following Table 21).

21.—Subsidy Allowances to Provincial Governments, July 1, 1867 to Mar. 31, 1944

| Province | Allowances for Government | Allowances on Basis of Population | Special Grants ¹ | Interest on Debt Allowances ² | Total ³ |
|----------------------|---------------------------------|---|--------------------------------|--|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Prince Edward Island | 4,720,000 | 6,098,066 | 6,223,103 | 2,951,951 | 19,993,121 |
| Nova Scotia | 9,430,000 | 27,571,056 | 826,980 | 3,710,418 | 41,538,454 |
| New Brunswick | 8,790,000 | 21,161,865 | 11,280,000 | 1,662,285 | 42,894,150 |
| Quebec | 11,680,000 | 105,500,791 | | 6,471,399 | 123,652,190 |
| Ontario | 12,080,000 | 128,309,835 | | 6,310,249 | 146,700,084 |
| Manitoba | 8,635,000 | 22,535,203 | 25,519,233 | 17,166,461 | 73,855,897 |
| Saskatchewan | 7,696,666 | 22,746,980 | 24,531,250 | 15,809,625 | 70,784,521 |
| Alberta | 7,056,667 | 18,203,212 | 20,718,750 | 15,809,625 | 61,788,254 |
| British Columbia | 8,120,000 | 18,028,107 | 8,300,000 | 2,137,811 | 36,585,918 |
| Totals | 78,208,333 | 370,155,115 | 97,399,316 | 72,929,825 | 617,792,589 |

¹ See text at p. 940. Grants' (see text following).

Additional Special Grants.—In addition to the above, there were other special grants paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia up to 1941 that were voted annually, aggregating, in the fiscal year 1941, \$5,475,000 as follows:—

| 71 71 71 | \$ |
|----------------------|-----------|
| Prince Edward Island | 275,000 |
| Nova Scotia | 1.300.000 |
| New Brunswick | 900,000 |
| Manitoba | 750,000 |
| Saskatchewan | 1.500.000 |
| British Columbia | 750 000 |

These additional special grants were suspended with the coming into force of the Dominion-Provincial Taxation Agreements.

Dominion-Provincial Taxation Agreements.—The Dominion-Provincial Taxation Agreement Act, 1942, was the result of agreements between the Dominion and the individual provinces whereby the latter agreed to vacate the income and corporation

² Allowances in lieu of debt.

^{*} Does not include "Additional Special