

Provincial Governments made expenditures in just about the same ratios as in 1944. Expenditures on Public Welfare represented 22 p.c. of the total, (22 p.c. in 1944); Highways, Bridges and Ferries received 20 p.c. of the total expenditures, (18 p.c. in 1944); Education—19 p.c., (18 p.c. in 1944) and Debt Charges, exclusive of debt retirement—15 p.c., (17 p.c. in 1944).

It should be noted that Tables 27, 28, 29 and 30 exclude cash collected and payments and expenditures made *re* the Debt Reorganization Program of the Government of the Province of Alberta.

An examination of net combined ordinary and capital revenues and expenditures for all provinces on a per capita basis reveals the following points. Total net combined ordinary and capital revenues amounted to \$35.30 per capita. Chief sources of revenue were: Taxes, \$10.60; Other Governments, \$8.80, and Liquor Control, \$8.20. Total net combined ordinary and capital expenditures, per capita, were \$31.60. At the same time, the more important expenditure functions in per capita terms were: Public Welfare, \$7.00; Highways, Bridges and Ferries, \$6.50; Education, \$5.90 and Debt Charges, exclusive of debt retirement, \$4.70.

Further statistical details are given in the report "Financial Statistics of Provincial Governments in Canada", published by the Dominion Bureau of Statistics.

27.—Net Combined Ordinary and Capital Revenues and Expenditures, by Provinces, 1943-45

Province	Revenues			Expenditures ¹		
	1943	1944	1945 ²	1943	1944	1945 ³
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Prince Edward Island.....	2,617 ²	2,183	2,529	2,546 ²	2,769	3,323
Nova Scotia.....	16,937	17,810	19,207	13,429	15,156	18,401
New Brunswick.....	13,724	14,246	15,605	12,137	15,901	17,352
Quebec.....	99,997	103,281	117,236	94,701	107,928	110,970
Ontario.....	117,483	115,712	132,911	102,292	113,486	124,777
Manitoba.....	19,995	21,325	24,199	14,465	14,572	16,958
Saskatchewan.....	30,931	31,002	34,992	20,219	22,707	27,851
Alberta.....	25,920	27,416	34,490 ⁴	19,890	22,623	23,480 ⁴
British Columbia.....	39,019	40,962	46,057	30,505	34,773	39,505
Totals.....	366,623	373,937	427,226	310,184	349,915	382,617

¹ Exclusive of debt retirement. ² Fifteen months. ³ Subject to revision. ⁴ Excludes cash collected and payments and expenditures *re* Debt Reorganization Program.