

**Combined Revenues and Expenditures.**—Tables 3 and 4 present an overall picture of Dominion, provincial and municipal finance by combining ordinary and capital account revenues and expenditures for each level of government. Since all expenditure—ordinary or capital—is included, amounts provided for debt retirement have been excluded to avoid duplication. The revenues and expenditures presented in these tables are on a “net” basis since the following revenues have been treated as offsets to their corresponding expenditures: shared-cost contributions of other governments, institutional revenue and certain other sales of commodities and services, and interest revenue exclusive of sinking fund earnings. Certain inter-governmental transfers such as the payments of the Dominion to the provinces for the vacation of tax fields are neither conditional grants nor payments for services and cannot, therefore, be offset against any specific expenditure. These are set out separately in Tables 3 and 4 so as to show grand totals of revenue and expenditure for each level of government as well as totals excluding inter-governmental transfers.

Discrepancies between the amounts shown in Tables 3 and 4 as inter-governmental transfers are due to variations in the fiscal year ends and accounting practices of governments.

### 3.—Combined Revenues of All Governments, 1945

NOTE.—Figures as at governmental fiscal year ends nearest Dec. 31, 1945. See text above *re* inter-governmental transfers.

Item	Dominion	Provincial	Municipal	Total
	\$'000	\$'000	\$'000	\$'000
<b>Taxes—</b>				
Corporation.....	652,751	851	—	653,602
Customs duties and import taxes.....	171,613	—	—	171,613
Gasoline.....	29,836	58,076	—	87,912
General sales.....	212,248	20,827	9,044	242,119
Income—persons.....	686,586	349	—	686,935
Liquor <sup>1</sup> .....	90,980	99,660	—	190,640
Succession duties.....	21,447	25,216	—	46,663
Real and personal property.....	—	5,613	263,761	269,374
Tobacco.....	172,686	6,021	—	178,707
Withholding tax.....	28,310	—	—	28,310
Other taxes.....	135,901	11,854	25,968	173,723
<b>Totals, Taxes.....</b>	<b>2,202,358</b>	<b>228,467</b>	<b>298,773</b>	<b>2,729,598</b>
<b>Licences, Permits and Fees—</b>				
Motor-vehicle.....	—	31,804	—	31,804
Other.....	4,649	12,417	8,237	25,303
<b>Totals, Licences, etc.....</b>	<b>4,649</b>	<b>44,221</b>	<b>8,237</b>	<b>57,107</b>
<b>Public domain.....</b>	<b>2,092</b>	<b>40,238</b>	<b>—</b>	<b>42,330</b>
Canadian National Railway surplus.....	24,756	—	—	24,756
Municipal public utility contributions.....	—	—	17,530	17,530
Post Office (net).....	10,574	—	—	10,574
Bank of Canada profits.....	22,542	—	—	22,542
Bullion and coinage.....	4,954	—	—	4,954
Miscellaneous revenue.....	448,589 <sup>2</sup>	3,695	28,618	480,902
<b>Totals, Revenue (excluding Inter-Governmental Transfers).....</b>	<b>2,720,514</b>	<b>316,621</b>	<b>353,158</b>	<b>3,390,293</b>

For footnotes, see end of table.