Item	Dominion	Provincial	Municipal	Total
	\$'000	\$'000	\$'000	\$'000
Inter-governmental Transfers— Dominion subsidies to provinces. Provincial subsidies to municipalities. Vacation of tax fields <sup>3</sup> Gasoline tax guarantee <sup>3</sup> Nova Scotia highway tax. Municipal Commissioner's levy (Manitoba) Interest on Common School Fund and School Lands Fund Debentures.		$ \begin{array}{r}     14,386 \\     \overline{ 83,300}  {}^{4} \\     3,494 \\     512 \\     941 \\     1,569 \\ \end{array} $	- 3, 168 3, 928 - - - -	14, 386 3, 168 87, 228 3, 494 512 941 1, 569
Totals, Inter-Governmental Transfers	-	104,202	7,096	111,298
Grand Totals	2,720,514	420,823	360,254	3,501,591

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

<sup>1</sup> Includes provincial profits from liquor control. <sup>2</sup> Includes \$434,406, being excess of refunds over expenditure *re* expansion of industry. <sup>3</sup> As per Dominion-Provincial Taxation Agreement Acts. <sup>4</sup> Includes \$1,747, adjustment for Alberta under departmental option plan.

## 4.—Combined Expenditures of All Governments, 1945

NOTE.—Figures as at governmental fiscal year ends nearest Dec. 31, 1945. See text on p. 962 re intergovernmental transfers.

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Item	Dominion	Provincial	Municipal	Total
Public Welfare .	\$'000	\$'000	\$'000	\$'000
Health and hospital care	3,100	41,784	18,503	63,387
Labour and unemployment insurance	32,987 51	2,197 3,809	$\frac{-}{2,726}$	35,184 6,586
Old age and blind pensions	41,336	18,710	272	60,318
Family allowances	$174,353\\12,492$	18,229	25,466	174,353 56,187
Totals, Public Welfare	264,319	84,729	46,967	396,015
				•
Education Transportation	8,760 10,055	71,893 78,312	$100,776 \\ 48,916$	181,429 137,283
Agriculture	70,931	13,931	+0, 510	84,862
Public domain National defence	27,278 2,229,600	22,575	_	49,853 2,229,600
Veterans pensions and aftercare	395.377	-	-	395, 377
Mutual aid Expansion of industry	967,745	-	-	967,745
Price control and rationing	174,539	-	-	174, 539
Debt charges, net (excluding retirements) <sup>2</sup> Other expenditures	403,079 127,453	$53,195 \\ 46,240$	33,839 103,637	490,113 277,330
Totals, Expenditure (excluding Inter-Governmental				
Transfers)	4,679,136	370, 875	334, 135	5,384,146
Inter-Governmental Transfers-				
Dominion subsidies to provinces Provincial subsidies to municipalities	14,447	$\overline{3,272}$	-	$\begin{array}{c}14,447\\3,272\end{array}$
Vacation of tax fields <sup>3</sup>	94,343	-	- ]	94,343
Gasoline tax guarantee <sup>3</sup> Nova Scotia highway tax	3,709	-	- 436	3,709 436
Municipal Commissioner's Levy (Manitoba)	-	-	888	. 888
Interest on Common School Fund and School Lands Fund Debentures	1,569	_		1,569
Totals, Inter-Governmental Transfers	114,068	3,272	1,324	118,664
Grand Totals	4,793,204	374,147	335,459	5,502,810

<sup>1</sup> Refunds in 1945-46 exceeded expenditures. (See Table 3, footnote 2.) <sup>2</sup> Excludes interest on common school fund and school lands fund debentures shown below under inter-governmental transfers. <sup>3</sup> As per Dominion-Provincial Taxation Agreement Acts.