40.—Debt of Municipal and School Corporations for their Fiscal Years Ended in 1946—concluded

Item	Manitoba	Saskat- chewan	Alberta	British Columbia	Total ¹
Direct Debt—	\$	\$	\$	\$	\$
Debenture debt	48,670,860 17,609,602	29,293,266 6 10,086,638	37,334,040 997,466	106,551,341 31,913,171	-
Net Debenture Debt	31,061,258	19,206,628	36,336,574	74,638,170	-
Temporary loans	6,756,721 ⁷ 5,056,428	473,920 32,043,104	3,563,1928 7,938,128	496,407 6,943,525°	-
Totals, Direct Liabilities (less sinking funds)	42,874,407	51,723,652	47,837,894	82,078,102	-
Indirect Debt— Guaranteed bonds, debentures, etc Less sinking funds	14,392,137 5,333,019	5 5	. 5 . 5	17,235,946 3,438,835	-
Totals, Indirect Liabilities (less sinking funds)	9,059,118	5	5	13,797,111	-
Grand Totals	51,933,525	51,723,652	47,837,894	95,875,213	-

¹ At time of publication 1946 figures for Quebec were not available. ² Includes \$7,364,226 net debenture debt (less sinking funds) and other capital liabilities of Separate School Boards and School Districts in unorganized areas (debenture payments in arrears are also included in this amount). ³ Excludes liabilities of schools and other local boards and commissions but includes in lieu thereof amounts due by municipal revenue fund accounts to such schools and other local authorities (information required to make the necessary eliminations on this account not available from published reports (see footnote 2). ⁴ Excludes rural schools. ⁵ None reported. ⁶ Includes Rural Telephone, Drainage Districts and Union Hospital District debentures. ⁷ Includes \$4,088,267 treasury bills and \$4,740,595 other floating debt less \$2,589,376 sinking funds accumulated in respect thereof recity of Winnipeg. ⁸ Includes \$2,660,860 treasury bills. ⁹ Includes \$1,108,868 tax repayment deposits.

41.—Total Municipal and School Debt, 1943-46

Note.—Details by provinces and explanatory notes for 1946 are given in Table 40. Similar information for other years is contained in previous issues of the Year Book.

Item	1943	1944	1945	19461
	\$	\$	\$	\$
Direct Debt—				
Debenture debt Less sinking funds	1,074,777,247 254,863,821	1,006,936,615 178,759,054	965,449,885 168,364,645	<u>-</u>
Net Debenture Debt	819,913,426	828, 177, 561	797,085,240	-
Temporary loans	70,765,349	28,564,558	32,807,391	
Accounts payable and other liabilities	140,750,554	123,952,084	116,370,665	<u>-</u>
Totals, Direct Liabilities (less sinking funds)	1,031,429,329	980,694,203	946,263,296	
Indirect Debt— Guaranteed bonds, debentures, etc. Less sinking funds	56, 269, 826 7, 773, 043	54,719,570 8,032,842	54,613,277 8,747,963	-
Totals, Indirect Liabilities (less sinking funds)	48,496,783	46,686,728	45,865,314	-
Grand Totals	1,079,926,112	1,027,380,931	992,128,610	-

¹ At time of publication, figures for Quebec were not available.