

23.—Gross Excise Duties Collected, Years Ended Mar. 31, 1957-61

Item	1957	1958	1959	1960	1961
	\$	\$	\$	\$	\$
Spirits.....	86,180,032	89,928,576	96,550,734	102,353,962	108,502,109
Beer or malt liquor.....	83,077,741	88,225,546	83,058,147	90,704,392	90,970,563
Tobacco and cigarettes.....	120,818,541	131,378,168	140,881,924	145,503,942	148,964,858
Cigars.....	267,235	305,894	319,369	672,030	693,646
Licences.....	35,556	34,069	34,471	34,547	34,226
Totals.....	290,379,105	309,872,253	320,844,645	339,268,873	349,165,402

24.—Statistics of Licences and Distillation, Years Ended Mar. 31, 1957-61

Item	1957	1958	1959	1960	1961
Licences issued.....	No. 28	28	27	28	29
Licence fees.....	\$ 7,750	7,250	7,000	7,250	7,500
Grain, etc., Used for Distillation—					
Malt.....	lb. 41,788,225	39,096,917	38,307,971	44,931,157	44,735,863
Indian corn.....	" 281,299,649	247,011,281	240,221,429	280,449,929	294,767,657
Rye.....	" 55,480,416	61,228,045	61,923,728	75,823,828	67,931,857
Wheat and other grain.....	" 803,490	770,540	4,105,310	1,619,782	362,468
Totals, Grain Used.....	lb. 379,371,780	348,106,783	344,558,438	402,824,696	407,797,845
Molasses used.....	lb. 35,471,876	33,352,564	69,272,572	47,990,689	67,372,931
Wine and other materials.....	" 4,114,008	4,875,894	8,485,879	7,949,327	12,311,263
Sulphide liquor.....	gal. 368,070,334	374,711,047	339,002,204	341,939,637	347,032,242
Proof spirits manufactured....	proof gal. 30,028,834	28,135,387	29,763,383	32,188,806	33,650,346

The quantity of spirits manufactured has fluctuated greatly since 1920, varying from a low of 2,356,329 proof gal. in that year to a high of 35,555,059 proof gal. recorded in 1945. The total for 1961 was 33,650,346 proof gal.

The amounts of beverage spirits, malt beer, malt, cigars, cigarettes and other tobacco taken out of bond for consumption are given in the Domestic Trade Chapter, Table 38, p. 896.

Section 4.—Provincial Public Finance

Provincial government accounting and reporting practices vary considerably so that certain adjustments to the *Public Accounts* figures are required in order to produce comparable statistics. For example, transactions relating to a specific function are sometimes excluded from ordinary account; therefore special or administrative funds of this nature have been added to provincial ordinary account in the tables of this Section.

As of 1952, the fiscal years of all provinces end on Mar. 31. Figures for the Northwest Territories are included from 1955.

Subsection 1.—Revenue and Expenditure of Provincial Governments

Table 25 shows net revenue and expenditure of provincial governments for the years ended Mar. 31, 1956-60, and Tables 26 and 27 give details of such revenue and expenditure for the fiscal years ended in 1959 and 1960. "Net general revenue" and "net general expenditure" are arrived at by first analysing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against related expenditure: interest, premium, discount and exchange; institutional revenue; grants-in-aid and shared-cost contributions from other governments; and capital revenue. Table 28 gives details of the amounts paid to other governments by provincial governments, according to nature of payment.