

## 3.—Combined Revenues of all Governments, 1946—concluded

Item	Federal	Provincial	Municipal	Total
	\$'000	\$'000	\$'000	\$'000
Inter-Governmental Transfers—				
Federal subsidies to provinces.....	—	14,323	—	14,323
Provincial subsidies to municipalities.....	—	—	3,225	3,225
Vacation of tax fields <sup>1</sup> .....	—	80,461 <sup>4</sup>	3,928	84,389
Gasoline tax guarantee <sup>2</sup> .....	—	84	—	84
Nova Scotia highway tax.....	—	448	—	448
Municipal Commissioner's levy (Manitoba).....	—	909	—	909
Interest on Common School Fund and School Lands Fund Debentures.....	—	1,527	—	1,527
Totals, Inter-Governmental Transfers.....	—	97,752	7,153	104,905
<b>Grand Totals.....</b>	<b>2,738,515</b>	<b>495,010</b>	<b>382,630</b>	<b>3,616,155</b>

<sup>1</sup> Includes provincial profits from liquor control. <sup>2</sup> Includes \$242,254,000, being excess of refunds over expenditure *re* expansion of industry. <sup>3</sup> As per Dominion-Provincial Taxation Agreement Acts. <sup>4</sup> Includes \$1,747,000, adjustment for Alberta under departmental option plan.

## 4.—Combined Expenditures of all Governments, 1946

NOTE.—Figures as at governmental fiscal year ends nearest Dec. 31, 1946. See text on pp. 997-998 *re* inter-governmental transfers.

Item	Federal	Provincial	Municipal	Total
	\$'000	\$'000	\$'000	\$'000
Public Welfare—				
Health and hospital care.....	2,956	53,361	21,218	77,535
Labour and unemployment insurance.....	42,789	2,439	—	45,208
Relief.....	5	4,899	3,057	7,961
Old age and blind pensions.....	45,496	19,733	300	65,529
Family allowances.....	246,837	—	—	246,837
Other.....	7,569	19,899	35,160	62,628
Totals, Public Welfare.....	345,632	100,331	59,735	505,698
Education.....	31,972	91,461	118,190	241,623
Transportation.....	38,065	137,019	66,861	241,945
Agriculture.....	79,215	15,336	—	94,551
Public domain.....	15,985	29,832	—	45,817
National defence.....	365,938	—	—	365,938
Veterans pensions and aftercare.....	584,655	—	—	584,655
Expansion of industry.....	1	—	—	—
Price control and rationing.....	177,480	—	—	177,480
Debt charges, net (excluding retirements) <sup>2</sup> .....	436,519	51,595	31,803	519,917
Other expenditures.....	154,213	51,160	114,069	319,442
Totals, Expenditure (excluding inter-governmental transfers).....	2,229,674	476,734	390,658	3,097,066
Inter-Governmental Transfers—				
Federal subsidies to provinces.....	14,383	—	—	14,383
Provincial subsidies to municipalities.....	—	3,331	—	3,331
Vacation of tax fields <sup>3</sup> .....	94,380	—	—	94,380
Nova Scotia highway tax.....	—	—	438	438
Municipal Commissioner's Levy (Manitoba).....	—	—	904	904
Interest on Common School Fund and School Lands Fund Debentures.....	1,466	—	—	1,466
Totals, Inter-Governmental Transfers.....	110,229	3,331	1,342	114,902
<b>Grand Totals.....</b>	<b>2,339,903</b>	<b>480,065</b>	<b>392,000</b>	<b>3,211,968</b>

<sup>1</sup> Refunds in the fiscal year 1946-47 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.