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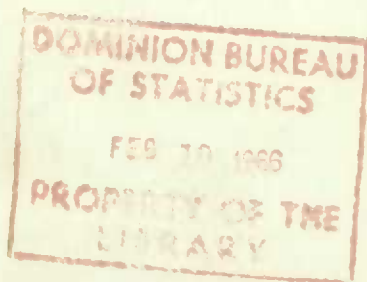
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HISTORICAL REVIEW
FINANCIAL STATISTICS OF GOVERNMENTS
IN CANADA

1952 - 62

THE GOVERNMENT OF CANADA, PROVINCES
AND MUNICIPALITIES



DOMINION BUREAU OF STATISTICS

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Public Finance and Transportation Division
Public Finance Section

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Catalogue number	Title	Price
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68-204	Municipal Government Finance (Formerly Financial Statistics of Municipal Governments (Actual) – Revenues, Expenditures, Assets and Liabilities) Based on provincial compilations and/or audited financial statements of municipalities and other forms of local government75
68-205	Provincial Government Finance – Revenue and Expenditure (Estimates) (Formerly Financial Statistics of Provincial Governments – Revenue and Expenditure – Summary of Estimates (First Analysis)) Based on budget and provincial estimates for the year ending on the date indicated50
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FOREWORD

The present publication encompasses a major portion of the tables and commentary on government finance statistics originally prepared in seven volumes for use by the Tax Structure Committee in the spring of 1965.

The Tax Structure Committee's function is to examine into ways and means of determining acceptable terms with respect to the next five-year federal-provincial tax-sharing agreements.

The base period used for projections of revenue and expenditure to the year 1971 by the Committee was 1952-1962. The series have not been extended for this historical presentation. Final 1963 data are now being compiled and will appear in the regular "Actual" annual DBS reports on the financial statistics of each level of government. (Reference Catalogue No. 68-211, Federal Government Finance; Catalogue No. 68-207, Provincial Government Finance, and Catalogue No. 68-204, Municipal Government Finance).

Also in course of preparation are preliminary 1964 data and an analysis of 1965 estimates. The pertinent annual reports for these statistics are: Catalogue No. 68-206, Provincial Government Finance - Revenue and Expenditure (Preliminary) and Catalogue No. 68-205, Provincial Government Finance - Revenue and Expenditure (Estimates); Catalogue No. 68-203, Financial Statistics of Municipal Governments - Revenue and Expenditure (Preliminary and Estimates). Only final figures on federal government finance are published presently.

Some of the special tables prepared for use of the technicians of the Tax Structure Committee have been omitted from this publication, most important of which are those which appear in the pilot study on the functional-economic cross-classification of gross general expenditures for provincial and municipal governments for the years 1961 and 1962. Additional analytical work is required on this project, especially the allocation of revenue by source into direct and indirect taxes, sales of goods and services, investment income, sales of land, transfers from other governments, etc. Furthermore, without a reconciliation between the source and function disaggregation and the economic analysis as incorporated in the National Accounts Income and Expenditure, the presentation has limited usefulness.

Tables on changes in debenture debt, school debt interest, federal grants-in-aid and particular enterprises have been omitted due to gaps or difficulties of separation of data.

The analytical commentary has been revised to include some observations on trends, share analysis, and to delete relatively insignificant year-to-year changes. A definition of selected terms used in government finance statistics has been added.

SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- Ⓟ preliminary figures.
- * revised figures.

Blank spaces indicate that an unknown portion of the amount shown under "Miscellaneous and Unclassified", or "Other" may or does properly belong in those spaces.

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ANALYTICAL COMMENTARY

Consolidated Net General Revenue and Expenditure(1) (Tables 1 and 2)

The period covered in this historical presentation, 1952 to 1962, was characterized by three recessions and recoveries in economic activity. Government expenditures and their financing have exerted a forceful influence on the level and direction of these cyclical movements.

Net general expenditure of all governments, as measured by the accompanying statistics, rose from \$6,283 million to \$12,701 million, which is better than a twofold increase.

The increment in net general revenue, from \$6,247 million to \$11,248 million was somewhat less dramatic - about 80 per cent.

The average annual rates of growth over the decade were of the order of 10 per cent for expenditure and 8 per cent for revenue in contrast to 7 per cent in the gross national product.

The net effect of the varying rates of increase has been a widening excess of expenditure over revenue, particularly in the later years as pointed up in Chart I(2).

- (1) After elimination of inter-government transfers.
 (2) The difference between net general revenue and net general expenditure as indicated by the statistics does not reflect the surplus or deficit position of a particular government.

Government public accounts present financial transactions according to an established accounting framework. The figures in this report are intended to provide totals which are basically consistent and uniform in nature as between governments, according to a statistical framework that differs in both scope and nature from the financial accounts of governments. These statistics provide a basis for inter-government comparisons having a greater degree of consistency than is possible through the use of public accounts.

Net General Revenue and Expenditure - All Governments
 (Source and Function Basis)

Percentage of Total, Percentage of Gross National Product
 and Percentage Change

	1952			1962			Per-centage change 1952-62	Average annual rate
	Millions of dollars	Per-centage of total	Per-centage of GNP	Millions of dollars	Per-centage of total	Per-centage of GNP		
<u>Revenue:</u>								
Federal	4,575	73.2	19.1	6,427	57.1	15.8	+ 40.5	+ 4.1
Provincial	925	14.8	3.8	2,977	26.5	7.3	+ 221.8	+ 22.2
Municipal	747	12.0	3.1	1,844	16.4	4.6	+ 146.9	+ 14.7
Totals	6,247	100.0	26.0	11,248	100.0	27.7	+ 80.1	+ 8.0
<u>Expenditure:</u>								
Federal	4,191	66.7	17.5	6,858	54.0	16.9	+ 63.6	+ 6.4
Provincial	1,181	18.8	4.9	3,358	26.4	8.3	+ 184.3	+ 18.4
Municipal	911	14.5	3.8	2,485	19.6	6.1	+ 172.8	+ 17.3
Totals	6,283	100.0	26.2	12,701	100.0	31.3	+ 102.1	+ 10.2
GNP	23,995			40,561			+ 69.0	+ 6.9

As a proportion of gross national product measured in current dollars, the combined government contribution increased by 2 per cent for revenue and 5 per cent for expenditure, although the weight of the federal government was reduced. Federal revenues decreased from 19 per cent to about 16 per cent, and expenditures declined by about one-half of one per cent of GNP. On the other hand, provincial government revenues increased from less than 4 per cent to over 7 per cent, and expenditures rose from just less than 5 per cent to more than 8 per cent. At 4.6 per cent, municipal revenues represent an additional 1 1/2 percentage points; concurrently, their expenditures advanced from 4 to 6 per cent of the nation's output.

These comparisons reflect changes in tax rates and tax bases of the separate governments in addition to revisions to the federal-provincial tax-sharing arrangements. (Inter-government transfers are excluded in the combined net presentation of government finance to avoid double counting).

In terms of the total public budget, the federal government collected 73 per cent of the revenue and made 67 per cent of the expenditures in 1952 compared to percentages of 57 and 54 respectively in 1962. The provinces accounted for 15 per cent of revenues and 19 per cent of total outlay in 1952 in contrast to 26 per cent for both types of transactions ten years later. The municipalities' revenue source and placement was 12 per cent and 15 per cent in 1952 as against 16 and 20 per cent in 1962.

Comparative per capita figures for combined net general revenue and net general expenditure show an increase from \$432 and \$435 to the level of \$606 and \$684 respectively.

CHART - I

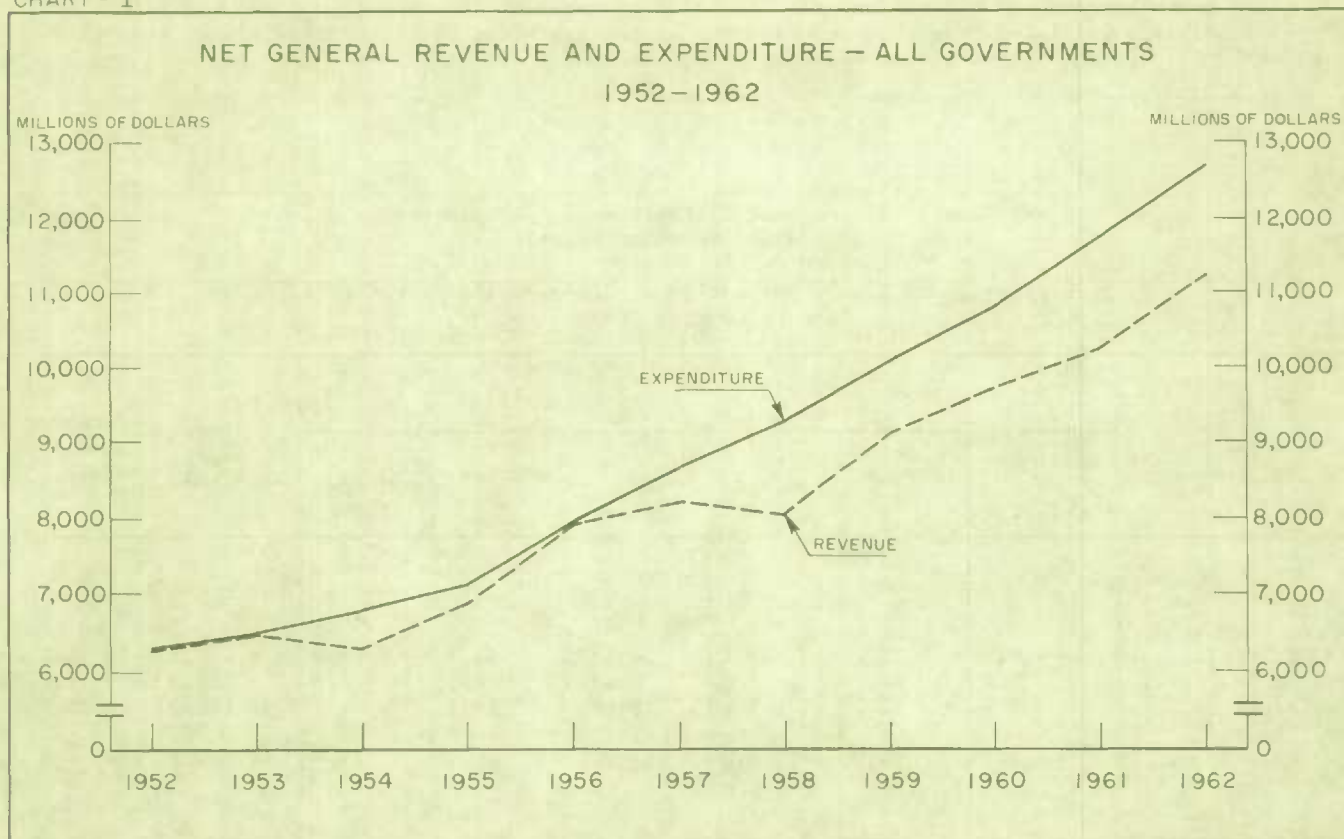


CHART-II

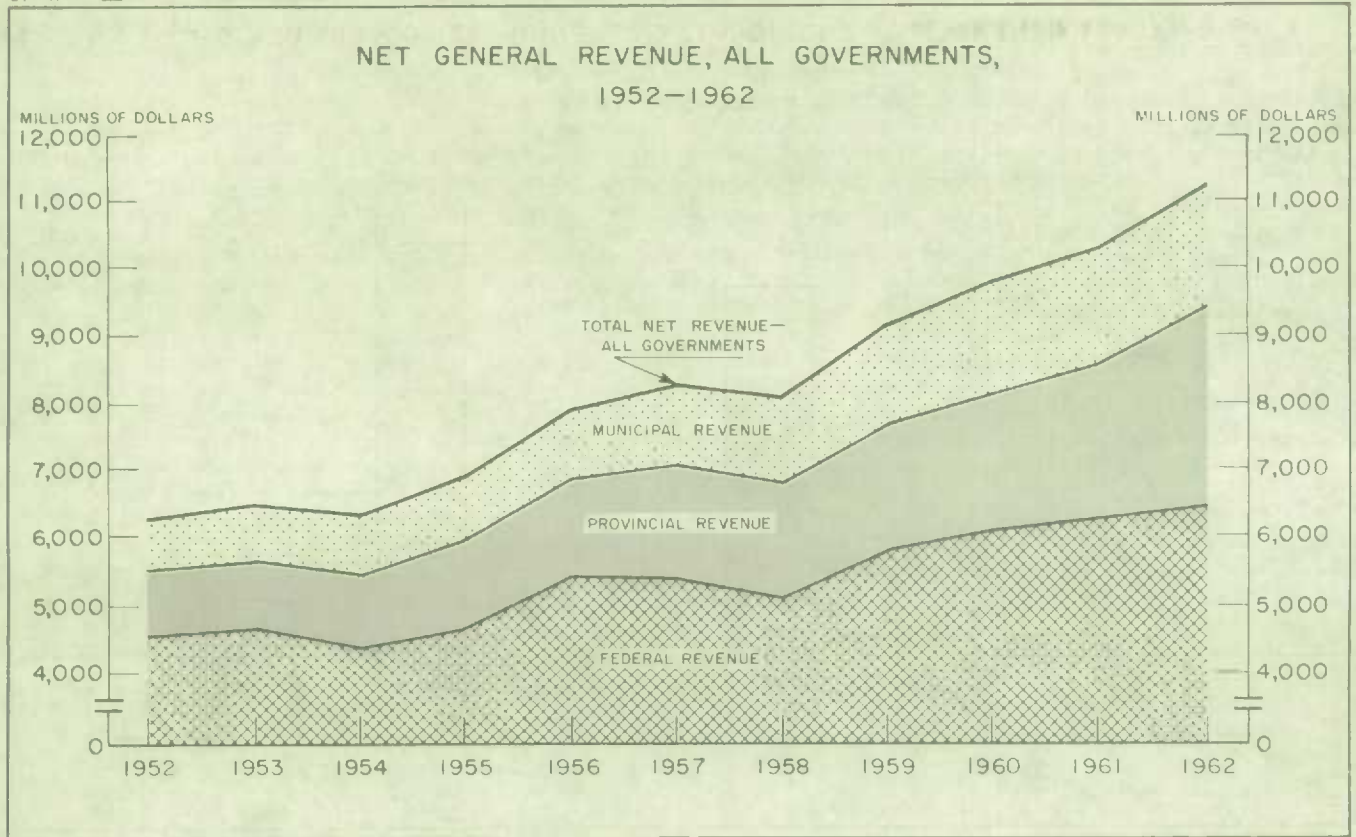


CHART-III

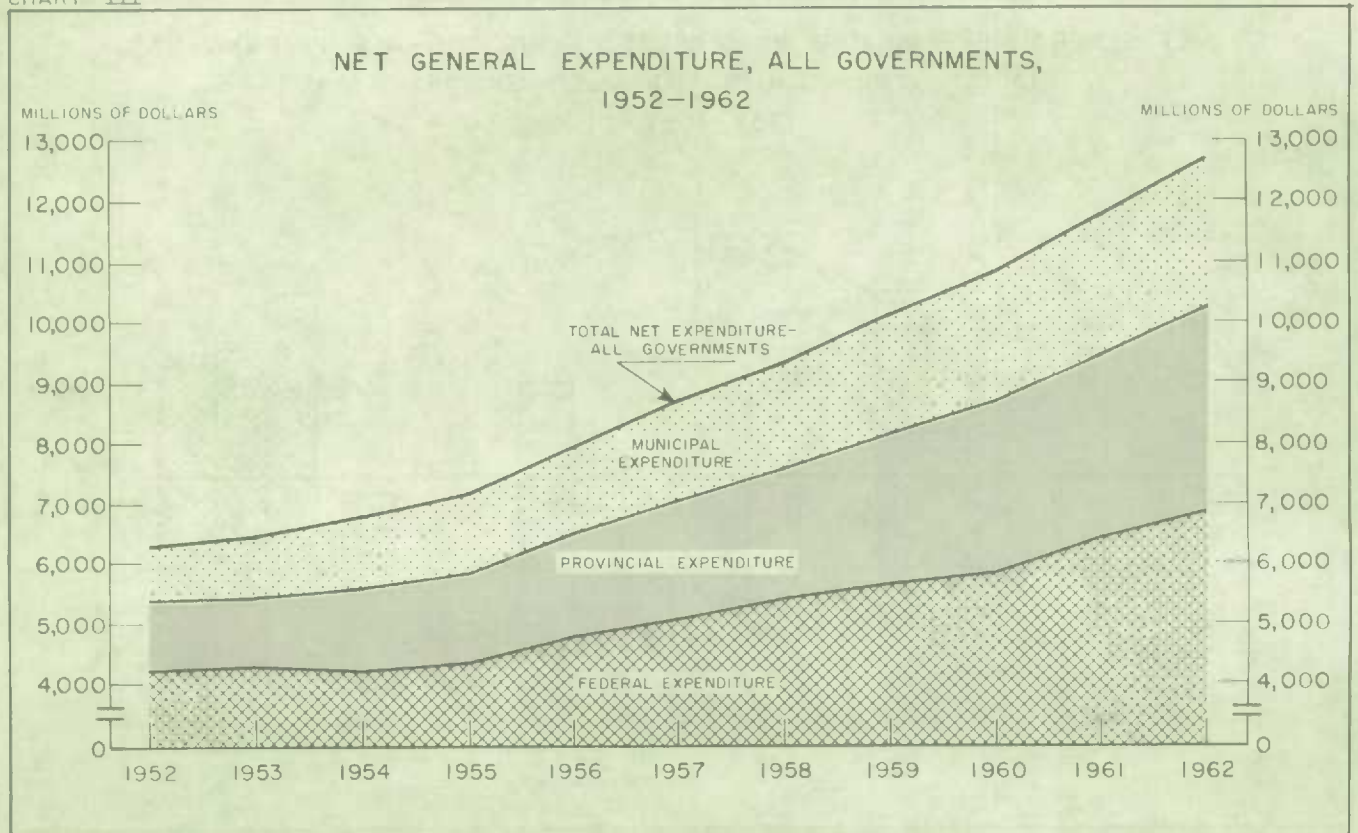


CHART - IV

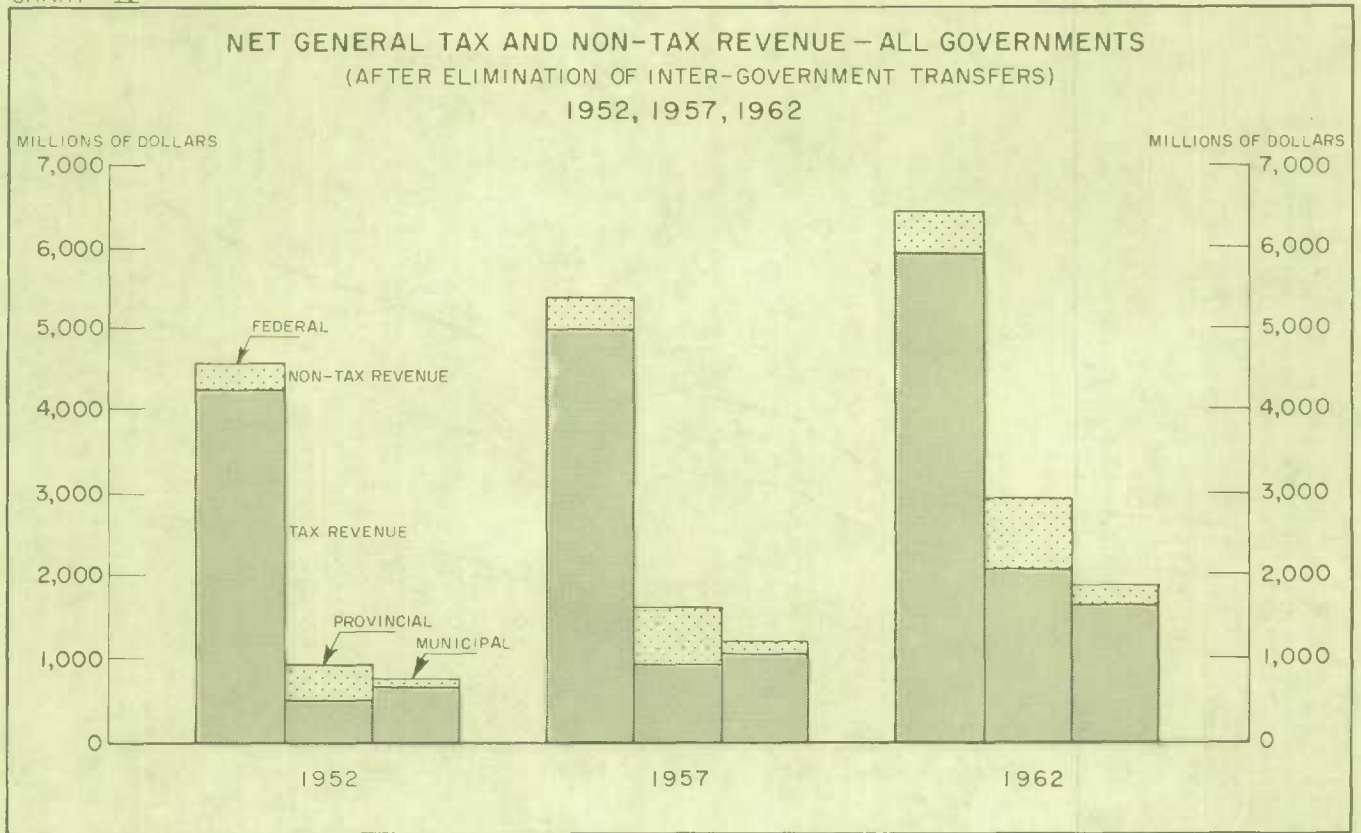
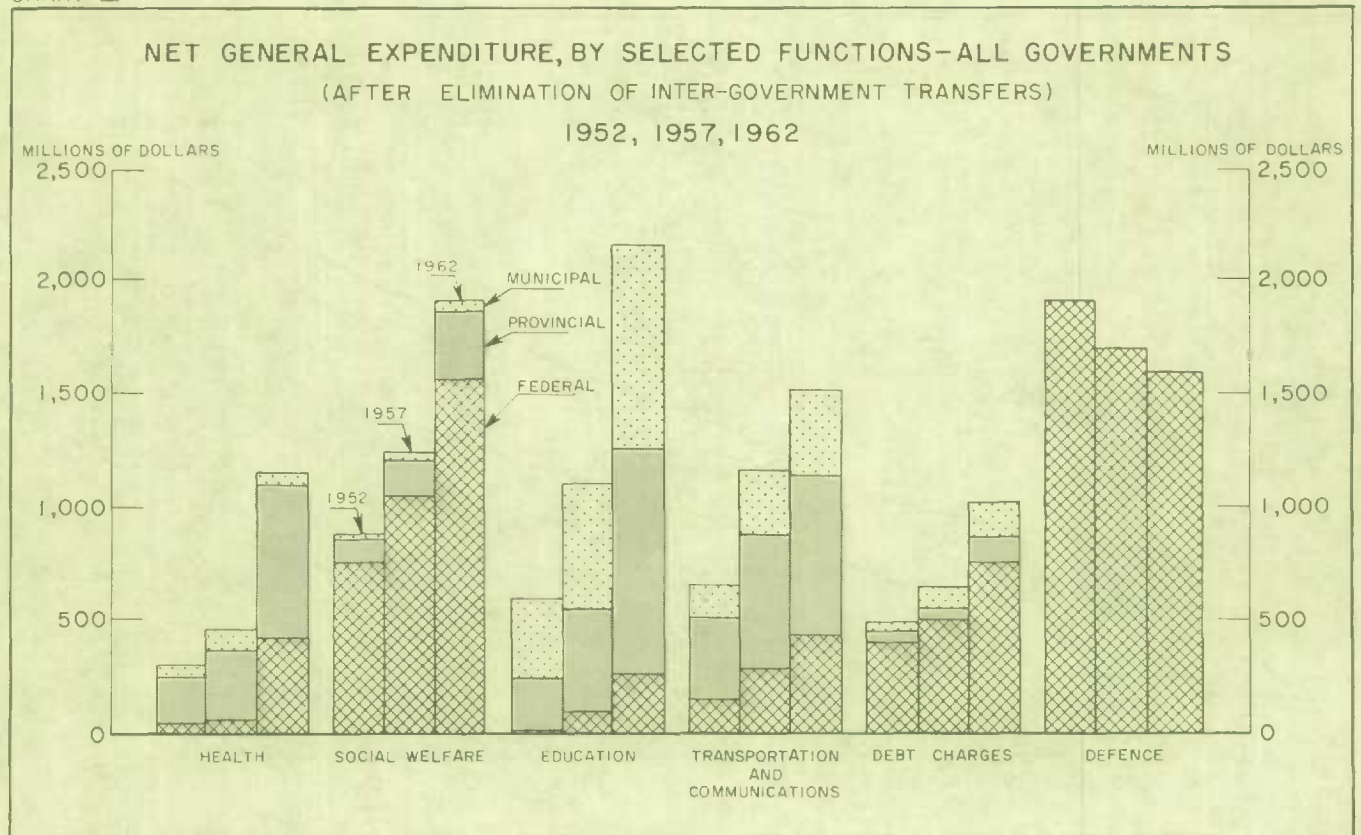


CHART - V



Charts IV and V portray the proportion of tax and non-tax revenue and expenditure by selected function for each level of government in 1952, 1957 and 1962.

A percentage distribution of revenue by source and expenditure by function for all years is shown in Tables 1A and 2A. It may be observed that taxes account for approximately the same share of total revenue (86 per cent) in the terminal years, with the provincial governments increasing their ratio by reason of changes in the tax-sharing arrangements with the federal government.

With respect to expenditures, defence, solely a federal government responsibility, declined from a post-Korean burden of over 30 per cent to less than 13 per cent of combined net outlays in 1962 and carried only half the relative importance that it formerly did in the federal budget.

Social welfare appropriated 14 per cent of combined allotments in 1952, and roughly the same proportion ten years later of a substantially larger requirement. Education expenditure rose significantly from 9 per cent to 17 per cent of total outlays with the provinces assuming a much more prominent role. Transportation costs have increased relatively as well as absolutely, the ratio stabilizing at around 11 per cent. Debt charges have remained a fairly stable 8 per cent of combined expenditure, with offsetting movements at the provincial and municipal levels.

Significant Fluctuations in Government Net General Revenue and Expenditure

The following commentary on some of the more significant fluctuations in selected items of net general revenue and expenditure of each level of government (Tables 3 to 8) emphasizes revisions in tax rates, imposition of new taxes, new programmes and activities and classification changes rather than related economic indicators, overall magnitudes and a share analysis. Although very limited in scope, it may provide a background of understanding to users of the data.

The analysis is presented in six sections.

Section 1 - Federal Government Revenue

The bulk of federal government revenue is in the form of taxes, and in the period under review, defence requirements, anti-inflationary objectives and social welfare financing have brought about higher rates, although an increased gross national product and a broader tax base have permitted reductions in some cases.

Item 1 - Corporation Income Tax

Fluctuations in receipts of corporation income tax in this historical period reflect both changes in the structure of corporation tax rates and the level of corporation profits.

Federal rates for 1952 were set at 20 per cent of the first \$10,000 of profit and 50 per cent on the excess over \$10,000. In addition, there was an Old Age Security Tax on profits of 2 per cent; a tax abatement equivalent to 5 per cent of income earned in a province that imposes a corporation income tax was allowed, effective January 1, 1952. In 1953 the rate of abatement was increased to 7 per cent. (This provision affected income earned in the province of Quebec only, as all other provinces entered into the 1952 Tax Rental Agreements).

For incomes earned after January 1, 1953, the general rates were reduced to 18 per cent on the first \$20,000 and 47 per cent on income in excess of that figure. This reduction in rates and lower profits accounted for the decline in yields in 1953 and 1954.

The following year there was a 2 percentage point reduction in the rate of tax applicable to profits over \$20,000 and amendments altering the qualifying conditions of investment companies and corporations under non-resident control were made along with other minor concessions. The profit base was higher, however, resulting in a slightly larger collection. A more substantial rise occurred in 1956 with no change in rates.

The tax credit for provincial income tax was increased to 9 per cent of income in 1957 and applied to Ontario and Quebec, the only provinces that did not enter into a tax agreement with respect to this type of tax. Profits were appreciably lower.

Revenue from this source declined further in 1958 despite a slight improvement in profits. The lowest rate of tax became operative below \$25,000 instead of \$20,000.

In 1959, the Old Age Security Tax was raised to 3 per cent; profits also increased sharply with a resultant rise in tax revenue of approximately \$160 million.

Effective April 1, 1960, the province of Quebec increased its corporation income tax to 10 per cent, with the additional revenue being earmarked for grants to its universities in lieu of acceptance of federal grants. The federal tax abatement to that province only was raised accordingly. Despite some deterioration in profits, tax revenue from corporate income reached its highest point in the period under consideration.

The anti-deflationary supplementary budget of late 1960 and that of 1961 resulted in another extension in the lowest tax bracket from \$25,000 to \$35,000 as well as incentives in the form of accelerated depreciation, and deductible costs in the determination of net income and exemptions. (However, a special 15 per cent tax was made applicable to profits of Canadian branches of non-resident corporations). These factors combined to reduce the yield in 1961, even though profits were higher.

Under the new fiscal arrangements in 1962 all provinces now impose corporation income taxes. Owing to the extension of the 9 per cent federal abatement to taxpayers in all provinces on incomes earned after December 31, 1961, the total rates applicable to most corporations did not change significantly. The abatement accounts for the decrease in revenue at the federal level notwithstanding the rise in profits.

Item 2 - Personal Income Tax

Since 1953 the personal income tax has been the federal government's greatest revenue producer due to the continuous rise in personal incomes and in the number of taxpayers despite marginal rates which were generally lower during most of the period than in the immediate post-Korean years. Decreases in yield occurred only in 1958 and in 1962 because of special factors.

Effective July 1, 1952 a new rate schedule was enacted which embraced the special defence surtax of 1951 and resulted in only minor downward adjustments; an Old Age Security Tax of 2 per cent with a maximum of \$60 was also imposed. In mid-1953 the rates were decreased by 1.5 per cent at the lowest bracket to 8 per cent at the highest, bringing the tax liability down to the pre-Korean level.

The 1955 budget brought a further reduction in rates of 2 per cent as well as additional relief for taxpayers paying provincial personal income taxes (from 5 per cent to 10 per cent of federal tax). The latter provision affected Quebec taxpayers only inasmuch as all other provinces surrendered their right to impose this type of tax until 1962.

Revisions were made in 1957 and 1958 with respect to allowable deductions from net income of individuals.

Serious unemployment due to the slowing down of economic activity resulted in a drop of \$135 million in the tax yield in 1958. The year 1958 is the only one during the period under review in which the number of taxpayers actually declined.

For 1959, the rates were revised upwards, and the Old Age Security Tax was increased to 3 per cent. These changes along with improved incomes brought about the biggest increase in yield in 1959 -- \$252 million.

The rates for 1960-1962 progressed from 11 per cent on the first \$1,000 of taxable income to 80 per cent on income in excess of \$400,000. Except for those applicable to taxable income of less than \$3,000, the rates are one percentage point higher than those for 1959.

In 1961 the Income Tax Act was amended to provide that income tax payable by an individual in respect of income earned in a province be reduced by 1 per cent each year with a corresponding increase in the rates of provincial taxes (from 16 to 20 per cent) for the taxation years 1962 to 1966 as part of the new fiscal arrangements with the provinces. These arrangements account for the decrease in personal income tax revenue in 1962 at the federal level; the combined federal-provincial yield is substantially higher, however.

Item 4 - General Sales Tax

The general sales tax, the main component of the excise tax structure, applies to all goods manufactured or produced in Canada or imported into Canada, unless exempted. The rate from 1952 to 1959 was 10 per cent on the manufacturers' selling price, if domestic, and on duty-paid value, if non-domestic. This rate included a 2 per cent Old Age Security Tax which in 1959 was raised to 3 per cent. The sharp rise in revenue from this source in 1959 reflects both the level of taxable sales and the additional 1 per cent levy. The drop in 1960 is ascribable to lower taxable sales in some regions of the country.

Item 5 - Other Taxes

Until 1957, the chief component of this item was the tax on the premium income of life insurance companies. Its repeal accounted for the subsequent decline in revenue reported.

Item 11 - Natural Resources

The big bulge in natural resources revenue is due to bonuses, exploratory permits, leases and royalties from oil and gas which were not, however, sustained.

Item 14 - Sales and Services

Revenue derived from this source varies from year to year. Sales of armaments to foreign governments rose from \$1.5 million in 1956 to \$19.7 million in 1957 and dropped to \$12.5 million in 1958 accounting for the sharpest changes in the series.

Item 15 - Fines and Penalties

The large increase in this item in 1957 is due to a non-recurring fine and settlement of costs under anti-combines legislation of approximately a half million dollars, and to a change in classification of penalties levied under the Excise Tax Act previously recorded under interest. The amount involved was also about a half million dollars.

Item 16 - Contributions from Own Government Enterprises

These contributions are in the form of remittances of profits and dividends. The unusual increase in 1956 is attributable to the Bank of Canada's remittance of a percentage of inner investment reserves set aside out of previous years' profits (\$43 million), as well as a higher current year profit return and an addition \$15 million in dividends by the Canadian National Railways on its 4 per cent preferred stock held by the Government of Canada. In other years Bank of Canada remittances consisted of current year's profits only. The CNR did not subsequently pay a dividend.

Section 2 - Federal Government Expenditure

Item 1 - Defence Services and Mutual Aid

Although fashioning a decreasing proportion of the total budget, provision of these services constitute the largest single outlay by the federal government, and reflect not only a policy of national security, but commitments for NATO and the United Nations Forces.

Item 2 - Veterans' Pensions and Other Benefits

War veterans' pension payments for death or disability have increased throughout the historical period. Upward revisions in basic rates occurred as of July 1, 1957 and again in March, 1961. Since 1958 a slight decrease occurred as the number of pensioners declined but the 1961 increase in rates again raised the annual liability.

Assistance to aged or disabled veterans has also risen. During 1955 there was a 20 per cent increase in monthly allowances as well as extended benefits. During 1957 allowances were upgraded in two stages, and in 1961 a further 20 per cent increase was made.

The effect of the rate changes in 1961 was an additional outlay of over \$41 million.

Item 3 - Hospital Care

The big step-up in hospital care expenditure took place in 1958 with the first payment of \$55 million to seven provinces under the Hospital Insurance and Diagnostic Services Act. Throughout the years 1958-1962 the higher outlays are attributable to eventual full participation by all provinces and the territorial governments, increased per capita costs, and higher grants for hospital construction.

Under the National Health Grant programme which commenced in 1948, construction grants at \$1,000 per active treatment bed and \$1,500 per chronic bed were provided to overcome the shortage of hospital beds. The grants were increased on January 1, 1958 to \$2,000 for both categories. In 1960, after the introduction of hospital insurance in the provinces, the grants structure was rearranged to conform with changed requirements.

Item 6 - Aid to Unemployed and Unemployables

With substantial unemployment prevailing in the fall of 1954, the federal government agreed to accept responsibility for one-half the cost of relief for the number of those in need in excess of 0.45 per cent of the provincial population. This floor was removed in late 1957. As of January 1, 1958, under agreements with the provincial governments, the federal share of unemployed assistance is based on the number of unemployed persons in the province and the average monthly cost of assistance per persons. The federal government bears fifty per cent of the cost.

All provinces and territories have entered into agreement, and the successive increases in federal expenditure represent wider participation, as well as the prevailing unemployment situation.

Item 8 - Aid to Blind and Disabled Persons

With respect to the disabled persons allowances included herein, 50 per cent of the cost (to the maximum of \$40 per month) was paid by the federal government from 1954. In 1957 the allowance was increased to \$55 and in 1962 to \$65. All provinces participated as of 1955 except Yukon Territory which entered the agreement the following year.

Item 10 - Old Age Security Fund

The federal Old Age Security Act provided for a pension of \$40 per month to all residents of Canada, 70 years of age and over, effective January 1, 1952. In 1957, two increases were made in the monthly allowance; on July 1, it was raised to \$46 and on November 1 to \$55. These increments account for the sharp rise in expenditure. In February 1962, the monthly payment was increased to \$65.

There has also been a continuous increase in the number of recipients throughout the period.

Item 14 - Education

Educational activities are carried on by a number of departments. The main departments, and the aspects of education with which they are concerned, are outlined below:

- Citizenship and Immigration -- Education of Indians;
- Finance -- Grants to universities through the Canadian Universities Foundation;
- Labour -- Grants for technical and vocational training;
- National Research Council -- Grants, scholarships, and fellowships to individuals;
- Northern Affairs -- Education of Eskimos.

The general trend in education costs has been upwards; some of the major increments are noted hereunder:

- 1956 -- Increased grants to universities (by about \$11 million) and cost of Indian education.
- 1957 -- A grant to Canada Council of \$50 million.
- 1958 -- More than half of the increase was in the form of grants to universities, and the remainder was for vocational training and education of Indians.
- 1961 -- Almost all of the increase represented payments to provinces under the new Technical and Vocational Training Assistance Act.
- 1962 -- Payments to provinces under the above-noted Act for technical and vocational schools were \$172 million higher; payments to the Canadian Universities Foundation and scholarships and fellowships by the National Research Council accounted for the remainder of the increase.

Item 15 - Highways, Roads and Bridges

Grants to the provinces in connection with the building of the Trans-Canada Highway constituted from one-half to two-thirds of the total expenditure until 1961 and 1962 when these grants declined to slightly less than half.

Under the original terms of the agreement of 1950, federal contributions were not to exceed 50 per cent of the cost of construction; however, to expedite completion of the highway, increased grants were arranged in 1956, resulting in additional payments of \$15 million in both 1956 and 1957.

In 1958 the first payments under a programme to assist provinces in the development of roads leading to resources was made, reaching a peak of \$12 million in 1960 and 1961. Expenditure on railway grade crossings was also stepped up to that level by 1960, and amounted to \$13 million in 1962.

Item 16 - Other Transportation and Communication

This item represents expenditures on air services, water services and payments to railways.

The higher than usual increment in 1957 was partly due to the start of a long-term programme of airport expansion, estimated to cost about \$500 million over a period of ten years.

In 1958, there was an additional \$12 million expended for building and purchase of vessels and another \$5 million for general administration of water transportation.

The largest single increase, however, occurred in 1961 with the first payment, amounting to \$50 million, to the railways on the recommendation of the MacPherson Commission.

Item 18 - Natural Resources and Primary Industries

The broad range of programmes in several departments to assist in the development of natural resources are classified under this heading. Almost the entire expenditure of the department of Agriculture is included, and comprises the bulk of the expenditures.

Of the \$80 million increase in 1958, \$66 million was agricultural, and was mainly for payments to western grain producers of \$1.00 per cultivated acre up to a maximum of 200 acres (\$41 million), a \$10 million greater loss of the Agricultural Stabilization Board, and \$11 million larger payments to the Prairie Farm Emergency Fund.

An increase of similar magnitude occurred in 1960; however, \$49 million is statistical rather than real and resulted from a change of classification of the storage costs of wheat as a departmental expenditure, rather than as a contribution to the Canadian Wheat Board under item 20.

Another payment of \$28 million was made to western grain producers. In 1962, no provision was made for the latter payment accounting for \$40 million of the decline from the peak in 1961.

Item 20 - Contributions to Own Government Enterprises

This item consists mainly of grants to the C.B.C., and reimbursements of deficits of government enterprises such as the C.N.R., Air Canada and the St. Lawrence Seaway.

During the period covered grants to the C.B.C. rose from \$23 million in 1954 to \$79 million in 1962; deficits of the C.N.R. were \$29 million in 1955, \$78 million in 1961 and \$60 million in 1962.

Item 21 - General Government

There are three main components in this item of expenditure, namely, executive and administrative, legislative and research, planning and statistics.

The first sub-classification is the dominant element and is comprised principally of wages, salaries and supplementary benefits to an expanding Civil Service. Payments to the employees' super-annuation account are responsible for the fluctuations in the series. They went from \$32 million to \$123 million in 1956, fell back to \$78 million in 1957 and declined further to \$40 million in 1958. Increases thereafter were fairly constant.

Section 3 - Provincial Government Revenue

Over the eleven year span, the relative importance of the various sources of revenue of provincial governments has changed to a considerable extent. Taxes now comprise about two-thirds of total overall revenues due to the re-entry of all the provinces into the income tax field under the 1962 Federal-Provincial Fiscal Arrangements Act, and to the imposition of a general retail sales tax by most provinces.

The steady increase in the value of taxable retail sales, motor vehicle registrations and net sales of gasoline have provided a broader base for provincial revenue sources.

The following comments will be confined to significant changes in revenue within each province rather than to aggregative year-to-year fluctuations.

Newfoundland

Item 8 - Other Taxes

The doubling of miscellaneous taxes in 1957 is almost entirely the result of the imposition of the tax on premium income of life insurance companies, which had previously been levied at the federal level.

Item 12 - Natural Resources

Changes in yields of mineral royalties made for the sharp rises in this item in 1956, 1957 and 1958 and also for the abrupt decline in 1959.

Item 19 - Other Revenue

Contributions for private roads and special donations of a non-recurring nature account for the unusual increases in 1959 and 1961 in an otherwise minor item.

Prince Edward Island

Item 4 - Motor Fuel and Fuel Oil Sales

The accelerated increase in yield in 1957 was caused by an upward revision of the tax rate to 16 cents from 13 cents a gallon of motor fuel despite a decline in reported net sales in the province.

Item 8 - Other Taxes

The rise in 1959 is due to the inclusion of hospital insurance premiums effective October 1. The further increase in 1960 gave effect to a full year's collection of premiums. The premiums were abolished as of December 1, 1962.

Item 15 - Sales and Services

The above normal increase in this series in 1959 marks the first proceeds from rural electrification and farm improvement revenue. The decrease in 1962 is in rural electrification.

Nova Scotia

Item 3 - General Sales Tax

Introduction of a 3 per cent sales tax on many articles, with higher rates in tobacco and liquor, under the Hospital Tax Act, took effect on January 1, 1959, with the first three months' revenue shown in the previous fiscal year, and the full year's returns thereafter. The rate was raised to 5 per cent in April 1961 accounting for the step-up in yield. Taxable retail sales in the Atlantic Provinces have been at a higher level in each year.

Item 4 - Motor Fuel and Fuel Oil Sales

Apart from the gradual increase in the stock of motor vehicles and substantially higher sales of gasoline in the province, the raising of the rate of tax on motor fuels from 15 cents to 17 cents per gallon in 1955 and again in 1961 to 19 cents per gallon have brought enhanced yields.

Item 8 - Other Taxes

Introduction of a tax on insurance premiums in 1957, after its repeal by the federal government, is responsible for the change in level in this series.

Item 11 - Motor Vehicles

A broadening base for motor vehicle licences and a change in the rate per hundredweight of passenger cars, effective April 1, 1960, account for the growth in this form of tax.

Item 12 - Natural Resources

The decreases in 1957 and 1958 are due to lower royalties and rentals from mines. Game licences revenue also dropped.

Item 15 - Sales and Services

This item showed a more rapid increase from 1958 primarily because of public health prevention sales and public works credits arising from sales and recoveries. The latter sub-classification was the most prominent in 1962.

New Brunswick

Item 3 - General Sales Tax

The decline in revenue from this tax in 1954 was caused by a reduction in the sales tax rate from 4 per cent to 3 per cent, which standard remained in effect through 1962. There was also a slight decrease in revenue in 1957.

Item 4 - Motor Fuel and Fuel Oil Sales

The varying rates of increase throughout the eleven years are due in large measure to changes in prevailing rates. The tax on motor fuel was raised from 13 cents to 15 cents per gallon in 1954. A tax on sales of diesel fuel of 12 cents per gallon was introduced in 1955, and this was increased to 15 cents per gallon in 1958 with a further boost to 23 cents per gallon in 1961. Also in 1961 the tax on gasoline was raised to 18 cents per gallon. Net sales of gasoline in the province showed declines in 1955 and 1961.

Item 8 - Other Taxes

The marked increase in the level of this item in 1957 is due to the introduction of a 2 per cent tax on premium income of insurance companies, effective January 1, 1957, a field vacated by the federal government.

The extraordinarily high amount shown in 1960 involves the collection in this one year only of hospital insurance premiums. On March 31, 1961, the Hospital Service Commission was abolished and hospital insurance is now handled through the ordinary accounts.

Item 10 - Liquor Control and Regulation

The bulge in 1962 is an adjusting entry "to deduct the amount of 202 (thousands of dollars) turned over to the province by the liquor board in excess of profits on sales".

Item 11 - Motor Vehicles

No change was made in the cost of licences during the period. There was, however, a continuous growth in motor vehicle registrations. Commencing in 1959 motor vehicle operators licences were issued for a two-year term to expire on the birthday of the operator; this would appear to account for slightly higher increments thereafter.

Item 12 - Natural Resources

The dominant element in this class is lands and mines stumpage dues which reached a peak in 1956 and a low point in 1958.

Item 15 - Sales and Services

Crown lands were prominent in the advance in sales in 1954 and 1957; in 1959 and subsequent years (except 1961) revenue from the provincial laboratory had greater weight.

Quebec

Item 1 - Corporation Income Tax

As a non-agreeing province under the federal-provincial fiscal arrangements of 1952-7, Quebec continued to impose a corporation income tax. Provision was made in the federal Income Tax Act to take effect January 1, 1952, for a federal tax abatement equivalent to 5 per cent of income earned in a province; Quebec alone was affected. It was raised to 7 per cent of income for all corporations subject to the 7 per cent levy on net revenue under the Quebec Corporations Tax Act in 1953, and to 9 per cent of income as of January 1, 1957, at which time it was applicable to Ontario as well. The Quebec rate in 1957 was raised to 9 per cent. In 1960, when the Quebec rate was increased to 10 per cent as of April 1, the federal abatement rose accordingly. The additional revenue was in lieu of acceptance of federal grants to Quebec universities. A further increase in rate to 12 per cent was implemented in 1961 without a corresponding enlargement of the federal abatement.

Item 2 - Personal Income Tax

Quebec re-imposed a personal income tax in 1954 at rates progressing from 2.3 per cent on the first \$1,000 of taxable income to 12 per cent on that in excess of \$400,000. A taxpayer required to pay both federal and provincial income taxes was permitted to deduct from his federal taxes an amount which was equivalent to the smaller of the provincial tax paid or 10 per cent of his federal tax. As an interim measure, the abatement was increased to 13 per cent of the federal tax for the 1958 taxation year only, but 1959 legislation extended it to subsequent taxation years up to and including 1961.

The Quebec Act was amended in December, 1960; important changes in personal exemptions were enacted, as well as increases in rates; the lower bracket is now taxed at 2.5 per cent and the higher at 13.2 per cent.

Item 3 - General Sales Tax

Year-to-year gains in this element of revenue are the result of higher taxable retail sales inasmuch as the tax rate remained unchanged at 2 per cent until July 1, 1961, when it was raised to 4 per cent to provide income for grants to school boards. The figure for 1961 included nine months' tax revenue at the higher rate, as against twelve months in 1962.

Item 4 - Motor Fuel and Fuel Oil Sales

The tax on gasoline sales remained at 13 cents per gallon throughout the historical period, except for a change on diesel motor fuel to 18 1/2 cents in the terminal year. Increased yields are due to the continuous rise in net sales of gasoline.

Item 7 - Estate Taxes and Succession Duties are another type of direct tax not vacated to the senior government. As there were not changes in rates, fluctuations in proceeds are due to the size of the estates settled.

Item 12 - Natural Resources

Fluctuations in public domain revenue were caused by two main elements, lands and forests rental, permits and royalties and other resource licences and permits, attesting to the intensity of development.

Item 15 - Sales and Services

The yearly aggregates hide divergent movements in the sales mix. The marked change in 1961 was mainly new revenue of the Forestry Salvage Board in the development of watersheds.

Item 19 - Other Revenue

The size of this item from 1958 is due to the inclusion in the statistical series for the first time of the Minimum Wage Commission as a special fund; prior years have not been adjusted to incorporate this item.

Ontario

Item 1 - Corporation Income Tax

The amount shown in 1952 represents net receipts applicable to the period preceding the 1952-7 Tax Rental Agreement; that in 1953 is the collection of arrears. Under the new agreements of 1957-62, Ontario refrained from levying income taxes on individuals but retained the right to levy corporation income taxes, and imposed a general levy of 11 per cent on income earned in Ontario, which rate has remained in effect. A federal abatement of 9 per cent of income became operative to Ontario as well as Quebec.

Item 3 - General Sales

A new 3 per cent general sales tax was imposed as of September 1, 1961 and collections reported cover the seven-month period to fiscal year end only; the 1962 figure represents a full year's yield based on higher estimated taxable retail sales.

Item 4 - Motor Fuel and Fuel Oil Sales

Expanding gasoline sales and motor vehicle registrations together with upward revisions in the tax rates have contributed to make this impost the highest revenue producer.

In 1957 the substantially higher yield was the result of a change in rates from 11 cents to 13 cents per gallon of gasoline and from 11 cents to 20 cents per gallon of diesel fuel; the latter rate was reduced in the following year to 18 1/2 cents.

Item 5 - Other Sales Taxes

The decline in the level of this item commencing in 1955 was attributable to a reduction in the amusement tax rate from 12.5 per cent to 10 per cent.

Item 8 - Other Taxes

In 1955 the unusual yield came in the form of security transfer and land transfer fees, without any apparent revision in scale. Corporation taxes other than on net income were appreciably higher. Almost all of the enhanced proceeds in 1957 was derived from the 2 per cent tax on premium income of insurance companies, previously imposed by the federal government. In 1959 monthly premiums were collected under the new Hospital Insurance Plan, and they have had a strong impact on revenues thereafter.

Item 13 - Other Privileges, Licences and Permits

A conglomeration of imposts are classified hereunder, with varying effects on the overall total; in 1962, law stamps revenue disappeared.

Item 19 - Other Revenue

The increase in 1955 consists of a donation from the Hurricane Hazel Relief Fund; that of 1960 was mostly in the form of refunds from companies and associations for construction of buildings and other structures; and in 1961 there was a windfall of over \$1 million with respect to escheated estates.

Manitoba

Item 4 - Motor Fuel and Fuel Oil Sales

Progressive increases in net sales of gasoline and rate changes have influenced the proceeds from this tax. In 1957 the tax rate on motor fuel was revised to 11 cents per gallon from 9 cents, and in 1961, it was raised to 14 cents; the rate on diesel fuel was set at 17 cents per gallon.

Item 5 - Other Sales Taxes

A decline in revenue commencing in 1956 was caused by a reduction in the rate of the amusement tax and subsequent higher exemptions on admission tickets subject to the tax.

Item 8 - Other Taxes

The levy of a 2 per cent tax on premium income of insurance companies in 1957 raised revenues by over \$1 million dollars. In 1959, premiums under the Manitoba Hospital Fund were introduced, accounting for the substantial increase in revenue; in July of 1960, the premium rate was increased by 50 per cent with a salutary effect on 1961 income; however, in 1961, there was a one-third reduction in premium rate, resulting in a decrease in revenue in 1962.

Saskatchewan

Item 3 - General Sales Tax

The unusual increase in 1962 is attributable to the change in the tax rate from 3 per cent to 5 per cent.

Item 4 - Motor Fuel and Fuel Oil Sales

Major changes in revenue from this tax were due to the buoyancy of gasoline sales and revisions in rates. In 1953 the rate on motor fuel was increased from 10 cents to 11 cents per gallon; in 1957 it was raised to 12 cents, and again in 1961 to 14 cents, at which time, the rate on diesel fuel was set at 17 cents.

Item 6 - Real and Personal Property

The decision of the province to vacate the property tax field to the municipal governments accounted for the decline in yield after 1952.

Item 8 - Other Taxes

In 1957, the increment was caused by an upward revision in hospitalization tax rates from \$15.00 to \$20.00 for adults with a maximum per family of \$45.00 instead of \$40.00; in 1959, there was a reduction in rates to \$17.50 per single person and \$35.00 for a family with a corresponding decrease in yield. The rates were raised again in 1961 to \$24.00 and \$48.00 respectively.

Item 12 - Natural Resources

In the main, fluctuations reflect the intensity of development of natural resources, particularly royalties and rentals of mineral assets.

Item 18 - Other Contributions from Government Enterprises

The rise in this item commencing in 1958 was due to the dividend payment from the Saskatchewan Government Telephones.

Alberta

Item 4 - Motor Fuel and Fuel Oil Sales

The two largest increases in this item occurred in 1961 and 1962, due to revisions in the basic tax rates on fuel as well as higher sales. In 1960, the tax on diesel fuels was raised from 10 cents to 12 cents per gallon and in 1961 it was again increased to 14 cents, along with that on gasoline which was changed from 10 cents to 12 cents.

Item 5 - Other Sales Taxes

The amusement tax was the significant element in this series. The tax on pari-mutuel betting remained constant at 5 per cent; however, the scale of tax on other amusements was first changed in 1958 from 10 to 12.5 per cent to 8 to 25 cents on admissions, and then discontinued altogether in the following year.

Item 8 - Other Taxes

From 1952 to 1955 inclusive, the bulk of this item was in the form of an unearned increment tax. The repeal of this specific tax in 1956 left only a residual amount of revenue under the Fire Prevention Act. In 1957, the 2 per cent tax on premium income of insurance companies was added.

Item 11 - Motor Vehicles

There were no changes in rates throughout the period under review. Motor vehicle registrations rose progressively from almost 300,000 to well over 500,000.

Item 12 - Natural Resources

The natural resources of the province have been the greatest source of revenue. Until 1962 the largest single component has been the sale of crown reserve leases, which exceeded combined revenues from royalties and rental fees under the Petroleum and Natural Gas Act except in 1952, 1957 and the last three years. Purchases of leases on school lands ranged from \$3 1/2 million to \$7 million, and mineral tax income doubled during the period.

Item 15 - Sales and Services

The major rise in sales occurred in 1961, mainly because of an increase in fees under the Land Titles Act.

Item 18 - Other Contributions from Own Government Enterprises

The amounts reported represent contributions from the Treasury Branches.

British Columbia

Item 3 - General Sales Taxes

In 1954, the Social Services Tax was raised from 3 per cent to 5 per cent to supplant the premium contributions under the hospital insurance plan, accounting for the largest absolute advance in collections. There was a slight hesitation in the growth of taxable retail sales in 1960, affecting collections in that period.

Item 5 - Other Sales Taxes

The drop in revenue in 1956 and in 1962 was in response to reductions in the rate of the amusement tax, in the first instance, from 15 per cent to 10 per cent and then to 5 per cent.

Item 6 - Real and Personal Property Taxes

Forest land tax revenues accounted for the decrease of approximately a half million dollars in 1959, and an increase of somewhat smaller magnitude in 1962. General land tax income was substantially higher in the latter year.

Item 8 - Other Taxes

As mentioned in item 3 above, the hospital insurance fund premiums were replaced in 1954 by an additional 2 per cent Social Services Tax. In 1952 and 1953, the premiums were classified as "other" taxes. The pick-up in 1957 represented the 2 per cent tax on premium income of insurance companies, vacated by the federal government.

Item 12 - Natural Resources

Revenue from this source varied with the degree of development of resources, particularly lands and forests and minerals.

Item 18 - Other Contributions from Government Enterprises

The single entry in 1956 represents compensation made to the province by the Toll Highways and

Bridges Authority for the payment made on its behalf to the federal government for income taxes due prior to its purchase from private interests.

Item 19 - Other Revenue

The widest amplitude in this series was in 1957 and consisted of the settlement of an insurance claim for fire damage to provincial buildings.

Section 4 - Provincial Government Expenditure

General

The net picture of total provincial spending over the eleven years highlights the spiralling costs of education, which rose from less than one-quarter to almost one billion dollars to provide for increases in the enrolment of the school age population, its subsequent attendance at university in a favourable economic climate, and the higher average cost per student enrolled.

There has also been a dramatic increase in health expenditure, brought about by the general adoption of hospital insurance. Enhanced national costs per patient-day for all types of hospitals, the greater number of patient-days and of hospital beds have added to the expense of the schemes.

Transportation expenditure has doubled but now absorbs only about one-fifth of total provincial budgets.

Social welfare payments have tripled with greater emphasis on pensions and homes for the aged, direct relief, and rehabilitation services.

It is emphasized that grants-in-aid and shared-cost contributions from other governments are excluded in the net expenditure series, although payments to local authorities mainly for schools and roads are incorporated.

Newfoundland

Item 1 - Hospital Care

The unusually large increase in 1961 was for new construction by the Grand Falls Hospital Corporation and by the Nurses Training School Building Corporation. There was also a modest addition to cost of the hospital insurance plan, which has been operative since 1958.

Item 10 - Education

Grants to denominational schools for operational and capital purposes accounted for the accelerated pace of expenditure between 1957 and 1960, and also for about \$1 million of the increase in 1962.

In 1961 and 1962 higher outlays were due predominantly to new construction by the technical and vocational schools building corporations.

Item 12 - Other Transportation

The decline from 1953 reflects the diminution of capital works on wharves, ferries and airstrips. In the last three years maintenance costs of these facilities were also lower.

Item 14 - Natural Resources and Primary Industries

Differences in emphasis on the component items -- fisheries, forests, agriculture and mines, as well as climatic conditions, forest fires, and statistical adjustments, account for changes in the aggregates.

A special federal government grant to compensate for provincial advances to needy fishermen was netted against expenditure in 1954, nullifying the increase in other fishery and forestry outlays. The Fisheries Development Authority accounted for the largest single change in 1955; fisheries expenditures were lower in 1957, offsetting modest increases in other resource expenditures.

Fisheries development and protection against forest fires cost more in 1958; these items showed conflicting movements in the following two years, however. The decrease in forestry expenditure in 1961 is statistical rather than actual, because of an offset of a federal grant for "roads to resources" which should have been applied to the transportation and communications function. This adjustment affects the comparison with 1962 as well.

Item 16 - Contributions to Own Government Enterprises

Expenditures on behalf of Newfoundland Power Commission and rural electrification were prominent from 1959.

Prince Edward Island

Item 1 - Hospital Care

The increase in 1959 followed by the decrease in 1960 with subsequent increases thereafter reflect the introduction of the hospital care programme in mid-year 1959; higher relative recoveries in 1960 accounted for the lower net cost to the province.

Item 10 - Education

Teachers' salaries were increased by 50 per cent in 1959 and have resulted in higher outlays thereafter. School maintenance and operation, transportation and tuition have also increase significantly. Grants to universities have quadrupled in these four years.

Item 11 - Highways, Roads and Bridges

The decline from 1959 to 1960 is accentuated because of the high level of highway construction in 1959, including roads to resources.

Nova Scotia

Item 1 - Hospital Care

The implementation of the hospital care plan on January 1, 1959, has involved increased net outlays each year since the initial costs incurred in 1958.

Item 14 - Natural Resources and Primary Industries

The exceptional rise in 1960 was the result of an expenditure in respect of the Oxford Lease Purchase Act.

New Brunswick

Item 1 - Hospital Care

Expenditures from 1959 incorporate the cost, net of recoveries, under the hospital insurance plan which was introduced on July 1, 1959.

Item 17 - General Government

The higher plateau for general government expenditure commencing in 1958 resulted from the initiation of contributions to superannuation funds, the equalization of compensation benefits; and ordinary and capital expenditures on office buildings serving a number of functions.

Quebec

Item 1 - Hospital Care

Hospital care expenditure increased throughout the period under consideration. Lower net outlays reported in 1955 and 1956 are the effect of offsetting revenues from paying patients and hospital construction grants under the national health programme.

Hospital construction costs have been less predominant since 1960 with the costs of the hospital insurance plan from January 1, 1961, providing stronger impetus.

Item 2 - Other Health

The establishment of a diagnostic centre at the former Hôpital Ste-Justine in Montreal was responsible for the sharp increase in other health costs in 1960.

Item 4 - Aid to Unemployed, Unemployables and Mothers' Allowances

The substantial increase in 1957 and 1958 resulted from increased payments under the Needy Mothers Assistance Act. In 1961 the main increase represents a change in classification which also affects item 8 - "other social welfare". In 1960 expenditure on aid to unemployed was not fully identified in the public accounts and was included in item 8. This change in classification in 1961 resulted in an increase in item 4 and a decrease in item 8.

Item 6 - Old Age Assistance

Increase in the basic rate and in the number of recipients added to costs in 1962.

Item 10 - Education

Education constituted the largest single element of expenditure in the historical period. Grants to schools for teachers' salaries, building and repairs, text books and transportation increased progressively as did expenditure on colleges.

Item 11 - Highways, Roads and Bridges

In 1961, there was a considerable reduction in net expenditure on the Trans-Canada Highway, and also on maintenance, repair and construction outlays. In 1962, the level of Trans-Canada Highway expenditure was restored; however, other construction outlays decreased. Maintenance and repair expenditures were slightly higher.

Item 17 - General Government

Increases in the major components of this item, administration costs and expenditure on public buildings (including rents) serving general governmental functions accounted for the accelerated changes since 1960.

Item 18 - Protection of Persons and Properties

A more intensive construction programme for court houses, goals and rehabilitation centres have increased costs in 1962.

Ontario

Item 1 - Hospital Care

The major impact on expenditure for hospital services was made in 1959 with the start on January 1 of the hospital insurance programme. The cost of operation and maintenance of mental hospitals has continued to rise throughout the period under review.

Item 10 - Education

Expenditures in the form of grants to school corporations have continued to expand along with the school population. In 1962, the figure incorporates the effect of the stepped-up vocational school construction programme.

Item 16 - Contributions to Own Government Enterprises

The decrease in 1958 resulted from a lower deficit of the Hydro-Electric Power Commission of Ontario, reducing the contribution to be met out of the budgetary account of the province.

Manitoba

Item 1 - Hospital Care

Manitoba's hospital insurance plan went into effect on July 1, 1958. The progressively higher costs incurred thereafter were for the operation and construction of hospitals.

Item 4 - Aid to Unemployed, Unemployables and Mothers' Allowances

The decrease in 1957 resulted from the receipt of the federal government grants for the first time. In subsequent years the annual expenditure on social assistance increased gradually, with a substantial increase in 1960 and 1961.

Item 10 - Education

The growth in education expenditure was due to the necessity of providing additional grants for schools operated by local authorities. General grants to the University of Manitoba have increased fourfold since 1956. Special capital grants have also been made. In the last year the cost of teachers college and technical institutes is relatively important.

Item 11 - Highways, Roads and Bridges

Capital expenditures for these purposes have decreased since 1959.

Item 16 - Contributions to Own Government Enterprises

The statutory payment to the Manitoba Power Commission decreased in 1959 and was abolished in 1961.

Saskatchewan

Item 1 - Hospital Care

The Saskatchewan Hospital Services plan was operative throughout the entire period, and was the main determinant of the size of this expenditure. The pronounced increase in 1962 included an additional \$1 million for the plan, larger grants to hospitals and health centres, and more importantly, the start of the medical care insurance scheme as of July 1.

Item 7 - Other Aid to Aged

High expenditure took place in 1961 and 1962 resulting from additional allowances paid to persons over 70 years of age based on a means test.

Item 10 - Education

The fourfold increase in education expenditure over the eleven years was devoted mainly to grants for schools operated by local authorities, for universities, colleges and other schools. In 1961 and 1962 sizeable construction grants were made to the University of Saskatchewan.

Item 15 - Debt Charges Excluding Debt Retirement

The negative amounts appearing from 1958 to 1962 represent the excess of interest, premium, discount and exchange revenue over expenditure for these items.

Item 20 - Other Expenditure

The sharp rise in 1962 was due to trade and industrial development.

Alberta

Item 1 - Hospital Care

Alberta's hospital insurance plan became operative on April 1, 1958, with higher net costs thereafter until 1962, when federal and municipal contributions to the scheme and hospital construction grants brought about a decrease in overall expenditure.

Item 4 - Aid to Unemployed, Unemployables and Mothers' Allowances

The marked decline in 1959 was due to the receipt of an unusually large federal government grant, part of which was applicable to provincial expenditure made in 1958. The increase in 1961 and in 1962 represented increased public assistance payments in these years.

Item 7 - Other Aid to Aged

The substantial increase in 1959 was due to the expenditure on construction of homes for the aged which declined in 1960 but increased again in 1961.

Item 10 - Education

Successive increases in grants to schools operated by local authorities and to the University of Alberta, mainly for a construction programme begun in 1959, have made education the most important expenditure item in the last five years.

Item 11 - Highways, Roads and Bridges

The decrease in 1962 is due to reduced highway construction activity.

Item 14 - Natural Resources

The drop in 1962 reflects a reduction in building plans. Expenditure on a major project (Brazeau Storage and Power Development) was reduced by 1961.

Item 15 - Debt Charges Excluding Debt Retirement

The negative amounts reported in the eleven year span indicate that interest revenue from increased investments has exceeded interest cost on the provincial debt.

Item 17 - General Government

The large decrease in 1962 represents a down turn from the previous year's peak expenditure, the result of the large outlay on public buildings.

Item 20 - Other Expenditure

The increase in 1957 which continued through 1958 was due to a special "Citizens' Dividend Fund" re oil and gas royalties which was dissolved in 1960.

British Columbia

Item 1 - Hospital Care

For the most part, the series reflects increased costs. The province's hospital plan was operative throughout the entire period.

Item 4 - Aid to Unemployed, Unemployables and Mothers' Allowances

The marked increment in 1960 resulted from the increase in social allowance payments during the year.

Item 10 - Education

Schools operated by local authorities have commanded increasing commitments from the province. Since 1954, there has been better than a threefold increase. Grants to the University of British Columbia have been augmented along the same scale; costs of other educational facilities were also higher.

Item 11 - Highways, Roads and Bridges

The extension of the province's highway network and the improvement of existing roads proceeded at an uneven pace with a high concentration in 1956 followed by a sharp drop in 1958, a partial recovery due to net Trans-Canada expenditures in 1959, a greatly accelerated outlay in 1960 and a decline in 1962, offset by the purchase of the toll highways and bridges from its own enterprise.

Item 14 - Natural Resources and Primary Industries

Forestry expenditures held the greatest weight in the development of natural resources. Fire suppression expenditures have exhibited conflicting movements since 1956, accounting for increases of about \$5 million in 1958 and 1960, and a decline of similar magnitude in 1962. Expenditure on mines and minerals, including mining roads, doubled since 1955, with increases of more moderate proportions in agricultural lands settlement.

Item 15 - Debt Charges Excluding Debt Retirement

In 1960 the sinking fund for debt retirement was augmented and re-established as a fund for both debt retirement and debt service. Since that date all charges for both interest on outstanding debt and principal retirement have been made to this sinking fund. Consequently no provincial expenditure for interest on outstanding debt has been reflected since 1960. Negative amounts shown since 1960 represent the excess of interest earnings over interest allowed on deposits with the province.

Item 16 - Contributions to Own Government Enterprises

Higher statutory subsidies to the Toll Highways and Bridges Authority account for the growth in this item. In 1961 and 1962 there was a small payment to the hydro authority.

Item 20 - Other Expenditure

The sharp rise in 1957 is attributable to the new "Home Owners' Subsidy", a grant not exceeding \$28.00 paid to municipalities on behalf of individual resident homeowners in an effort to provide some relief from municipal taxation on homes. In 1960 the maximum grant was increased to \$50.00 with subsequently higher costs.

Section 5 - Municipal Government Revenue

General Comment

Year-over-year comparisons of specific items of municipal government revenue (and expenditure) are perforce very limited by reason of inconsistencies in the data.

Municipal statistics have been developed through the years by adding data from various sources and by recasting certain other transactions reported by provincial Departments of Municipal Affairs as better information became available. Capital revenue which is included in the federal and provincial tables, has not been included in the municipal series for the years prior to 1961, due primarily to the inability of DBS to obtain such data.

There is also a lack of background information on the nature of new projects, or the postponement or cancellation of existing programmes.

Comments will be confined, therefore, mainly to broad generalities with respect to changes in reporting rather than to probable reasons for increases or decreases in yield or expenditure.

Item 1 - General Sales Tax

This type of tax was imposed only in certain municipalities of the province of Quebec, at rates which varied from 2 per cent to 4 per cent of taxable sales. In recent years the administration of this tax has been taken over, in stages, by the provincial government. Effective July 1, 1961, the 2 per cent tax levied by certain school authorities was eliminated. As a result, revenue from this source declined by \$28 million and \$12 million respectively in the years 1961 and 1962.

Item 2 - Motor Fuel and Fuel Oil Sales

This tax which was imposed only by Newfoundland municipalities at the uniform rate of 1 cent per gallon has increased progressively throughout the historical period in line with higher net sales of gasoline reported in the province each year.

Item 3 - Other Sales Taxes

This source of taxation was derived primarily from taxes on amusements levied by municipalities of the provinces of Newfoundland, Quebec and Saskatchewan. The general rates were approximately 10 per cent of the prices of admission; from 1958 to 1962, the range in Saskatchewan was from 5 per cent to 10 per cent. In Quebec the tax was levied by the province and shared with the municipalities. There was also a 2 per cent surtax imposed in certain cities of Quebec from 1953 to 1955, which was retained by the province.

In the City of Winnipeg, there was an electricity and gas sales tax of 5 per cent of commercial bills and 2 1/2 per cent of domestic bills in effect. There was also a tax on electricity accounts in urban municipalities of Saskatchewan.

Items 4 and 5 - Real and Personal Property Taxes and Business Taxes

These two items should be combined for purposes of comparison because the business tax element was not available for all years in each province. Prior to 1954 these data were not forthcoming for any province; thereafter, they were shown separately for all years and all provinces except Ontario and Saskatchewan.

Taxes levied on the value of real property are the principal source of revenue of municipal governments. The yields from these taxes have increased without interruption from a total of just over \$600 million to \$1 1/2 billion over the eleven years. These successive increases embrace assessments on new residential and commercial construction, improvements to land and buildings, re-assessments and changes in tax rates.

It is estimated that approximately 1.2 million new residential dwellings were built in Canada from 1951-1961; this expansion, together with an increase in the number of commercial and industrial buildings, established a broader base for municipal property tax levies.

Item 9 - Contributions from Own Government Enterprises

Changes in this series are due to fluctuations in the net operations of municipal utilities of current or prior years, totally or partially remitted, and of contributions in lieu of taxes.

Statistics of municipal government enterprises have not as yet been developed to enable an examination of remittances of surplus.

Items 13 and 15 - Transfers from Federal and Provincial Government in Lieu of Taxes

The federal government since 1950 has made payments to municipalities in lieu of taxes on specified crown properties, the total assessment of which exceeded 4 per cent of the total municipal assessment; this limitation was reduced to 2 per cent in 1955 and was in fact withdrawn altogether in 1957. These changes in the standard, together with the increase in the number of federal properties and the variations in assessments and tax rates themselves, account for the differences in the rate of increase in this source of revenue.

Seven of the provinces also have made grants to municipalities in lieu of taxes on provincial property.

Section 6 - Municipal Government Expenditure

Apart from the general upward trend in the cost of carrying out the normal responsibilities of local government, the increased activity in construction of roads, streets, sewers and structures has resulted in increasing overall expenditure from a grand total of just under \$1 billion in 1952 to \$2 1/2 billion in 1962.

The bulk of the fluctuations in individual items are attributable mainly to capital expenditure outlays, a shift of emphasis from one function of expenditure to another, and the effect of the time lag in grants-in-aid which are deducted from expenditure in the year received.

(Grants-in-aid relative to current expenditure are consistent in coverage and quality for all provinces and for all years under review; those pertaining to capital were not available prior to 1961).

The comments on the reasons for the fluctuations in an individual function of expenditure will be restricted to changes in national aggregates rather than a province-by-province account because of the lack of background information.

Item 1 - Hospital Care

Hospital care expenditures by Quebec municipalities were not reported separately; expenditures for this purpose are included in "Other health" (item 2).

In 1954, the increase in total hospital care took place mainly in Ontario (\$7 million) and was allocated fairly evenly between current and capital account; there was also an increase of \$1 million in Nova Scotia.

The reduction of \$6 million in 1958 was due to similar-sized cutbacks in capital outlays by Ontario and Alberta municipalities.

The decline in 1959 had general application with the inauguration of four additional provincial hospital insurance schemes which assured hospitals of revenue to meet costs of operations, and relieved the municipalities of some of the burden of municipal hospitals. (All provinces except Quebec and the territorial governments had by this time adopted hospital insurance plans. The territories joined in 1960; Quebec's plan took effect on January 1, 1961).

There was a net increase of \$9 million in 1962, comprised of a rise of about \$9 million in Ontario, a decline of \$2 million in Alberta, an increment of \$1 million in British Columbia with less significant movements in other provinces.

Item 4 - Sanitation and Waste Removal

The greatest spurt in sewage system installations would appear to have occurred in 1954. Of the \$66 million increase reported, \$60 million occurred in Ontario, \$4 million in Alberta with the remainder attributable to the other provinces. It is noted that as capital expenditure "approvals" were used to approximate capital expenditure in Ontario, there may be a lag in actual expenditures on construction of facilities after approval date. The decline of \$35 million reported in Ontario in the following year was also affected by the "approvals" versus "put in place" factor.

In 1959, Ontario accounted for approximately half of the \$17 million increase; Manitoba's capital outlays were \$2 million higher, and British Columbia's increased by \$3 million plus an additional \$1 million on current account.

In 1961 there was another substantial increase in capital expenditures, viz. Ontario \$25 million; Alberta, \$4 million, Quebec and British Columbia, each \$3 million and Manitoba, \$1 million. The stepped-up activity in Ontario was encouraged through the financial and engineering assistance provided by the Ontario Water Resources Commission.

Item 9 - Education

Increases in the number of children of school age and the suburban residential sprawl have resulted in spiralling costs in facilities and administration of elementary and secondary schools. Provincial grants contribute in large part to the financing of schools in all of the provinces, and most of the balance is derived from local real property taxes.

The expenditure reported in the historical series comprises the amounts that the municipalities have collected through taxation and turned over to the school boards, and some capital expenditure of schools.

Current account grants-in-aid insofar as they were taken into revenue by the school boards reduced the amount required by taxation. However, in the case of capital grants, only the amounts of \$32 million and \$111 million for 1961 and 1962 have been deducted as data relating to such grants were not available for 1960 and prior years.

Fluctuations in current and capital account aggregates are as follows:

	<u>Current</u> millions of dollars	<u>Capital</u> millions of dollars		<u>Current</u> millions of dollars	<u>Capital</u> millions of dollars
1953/52	14	17	1958/57	36	2
1954/53	25	35	1959/58	61	38
1955/54	8	8	1960/59	68	49
1956/55	31	18	1961/60	19	- 15
1957/56	34	19	1962/61	82	- 24

Item 10 - Highways, Roads and Bridges

There is no expenditure classification "Highways, roads and bridges" in the DBS Municipal Finance Reporting Manual which is used as a guide by most municipalities in Canada. This classification is used in recording federal and provincial government expenditures of this nature. The function of "Highways, roads and bridges" is closely approximated by the municipal classification of "Public Works", which consists mostly of road and street expenditure. In the consolidation of government expenditure, municipal public works outlays are included under item 10. Distortion to the series by this combination is slight and probably consistent.

The extension and improvement of municipal streets, local and access roads and bridges have resulted in annual increases in net expenditure through the historical period, with the exception of 1961.

The most significant changes occurred in 1955, 1957, 1961 and 1962.

In 1955, \$33 million of the \$45 million increase occurred in Ontario with \$9 million provided out of current account. Quebec accounted for approximately \$5 million and Manitoba, Saskatchewan and British Columbia for roughly \$2 million each.

The largest variation developed in 1957, with Ontario municipalities spending an additional \$53 million, British Columbia and Quebec \$6 million and other provinces an additional \$9 million (\$2 million of which on capital account).

There was a decline in 1961, with Ontario municipalities reporting \$20 million less after offsetting \$14 million in capital grants. Alberta's capital outlays were \$5 million higher; Manitoba and Saskatchewan changes reflected offsetting movements.

The highest level of spending for roads and sidewalks was reached in 1962 with Ontario municipalities showing increases of \$32 million for capital works and \$4 million for current maintenance. Manitoba spent an additional \$6 million on capital and \$1 million on current account. Saskatchewan and British Columbia each allocated \$3 million more for this purpose.

Item 14 - Contributions to Own Government Enterprises

This item consists of payments to enterprises for deficits and levies (such as frontage taxes) made on behalf of the enterprise.

There are not statistics available as yet on trading losses of municipal enterprises to enable an analysis to be made of the deficits absorbed by municipalities.

Net General Revenue and Expenditure of Provincial-Municipal Governments, (Tables 9 and 10)

Interprovincial comparisons of the figures presented in Tables 5 to 8 are subject to some qualification. Comparative examination of the transactions of individual governments is particularly difficult. In a number of instances provincial governments provide services that are supplied by municipalities in another province; the division of responsibility between provincial and municipal government differs considerably from one province to another.

Apart from arbitrary decisions on classification and the statistical problem inherent in dissimilar fiscal year ends, a satisfactory degree of comparability may be achieved by combining provincial and municipal figures. Tables 9 and 10 show the scale of operations as between provinces. Provincial-municipal transfers have been eliminated to avoid double counting, but grants from the federal government are included in the totals.

Because of differences in size, per capita figures present a more meaningful yardstick for measuring relative tax sources and services provided by provinces. These data are shown below:

Per Capita Net General Revenue and Expenditure of Provincial-Municipal Governments
by Selected Items - 1952 and 1962
in dollars

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon and N.W.T.
Revenue:											
Tax revenue											
1952	22	31	45	60	86	82	61	94	73	101	12
1962	76	113	129	121	187	244	171	212	164	225	42
Non-tax revenue											
1952	68	57	60	60	31	55	64	74	139	102	49
1962	99	100	90	91	59	50	69	120	175	103	158
Totals											
1952	90	88	105	120	117	137	125	168	212	203	61
1962	175	213	219	212	246	294	240	332	339	328	200
Expenditure:											
Health and welfare											
1952	31	13	19	20	18	23	18	45	31	50	10
1962	65	47	46	47	55	58	54	76	62	58	46
Education											
1952	16	19	32	37	35	45	33	41	50	45	8
1962	57	94	74	65	93	108	98	108	131	106	105
Highways, roads and bridges											
1952	16	34	26	33	31	34	28	35	61	40	16
1962	50	81	43	54	38	72	64	58	71	67	20
All other expenditure ..											
1952	20	23	34	37	49	46	35	38	51	62	6
1962	54	64	68	72	101	106	80	90	95	119	76
Totals											
1952	83	89	111	127	133	148	114	159	193	197	40
1962	226	286	231	238	287	344	296	332	359	350	247

Gross General Revenue and Expenditure, All Governments, Tables 11 to 16)

The gross figures present the sum total of all revenues regardless of source and the full administrative burden of services provided as measured by cost. Inter-government transfers, both conditional and unconditional, are included resulting in some double counting when transactions of all levels of government are combined.

Conditional grants are earmarked for specific functions or activities, but unconditional grants may be spent as the receiving government sees fit.

Each government distinguishes the revenue it receives from both types of grant, and also the expenditure it makes to another level of government for unconditional grants. A government does not, however, separately identify the expenditures financed by an unconditional grant that is received.

For this reason in the net presentation of financial statistics of individual governments only conditional grants are eliminated from the classification of revenue by source and expenditure by function.

In the combined net tables (Tables 1 and 2) the unconditional grants are eliminated by the simple expediency of deducting the amounts specifically identified as such from the revenue of the receiving government and the expenditure of the paying government.

Payments to Other Governments, (Tables 17, 18 and 19)

These compilations provide details of payments of one level of government to other governments.

A provincial breakdown of Government of Canada payments for the year ended March 31, 1953 is not available. With this one exception, the items specified supplement the expenditure tables by providing a disaggregation of federal government expenditure items 29, 30 and 31 of Table 4 and provincial government expenditure item 24, Table 6. To facilitate cross-reference and to explain some differences between the federal expenditures in Table 1 and the payments recorded in Table 17, a reconciliation is presented in Table 18.

In addition to expanding the volume of detail respecting transfers to other governments in the form of unconditional grants, this exercise shows the amount of grants-in-aid and shared-cost contributions which are reflected as part of the functional analysis of expenditure of the paying government in the expenditure tables. The amount of payments to other governments recorded as an expenditure of one government is not necessarily in agreement with the revenue shown by the other governments due to variances in accounting and bookkeeping practices.

Government Debt (Tables 20 to 23)

These tables give the composition of direct and indirect debt of governments as at fiscal year end. Inter-government debt has been eliminated before arriving at combined government debt.

As evidenced in the following summary table, total direct and indirect debt (less sinking funds) rose from \$23,128 million to \$44,510 million in the period under consideration, an increase of almost 93 per cent. Direct debt which comprised all but seven per cent of the aggregate in 1952, represented just over 77 per cent in 1962. Total direct debt less sinking funds was 60 per cent higher compared to a five-fold increase in indirect debt.

On a per capita basis, government direct debt rose from \$1,442 to \$1,817.

	1952		1962		Per cent change
	\$'000,000	%	\$'000,000	%	
Direct debt	21,399	92.5	34,332	77.1	60.4
Indirect debt	1,729	7.5	10,178	22.9	488.7
Totals	23,128	100.0	44,510	100.0	92.5

Table 21 provides details of direct and indirect debt of provincial governments, including the annual per capita burden of direct debt. Inter-government debt has not been eliminated in the figures shown in this table.

The same type of presentation for the municipalities of each province is given in Table 22. It is noted that in the provinces of Newfoundland, Prince Edward Island and Saskatchewan, municipalities do not carry any indirect or guaranteed debt.

Provincial and municipal debt, by province, after elimination of provincial-municipal inter-government debt transactions are reflected in Table 23. The amount of such inter-government transactions are given together with a net combined total. Amounts owing to the federal government are not eliminated as they represent a liability of either the province or the municipality.

PART I
STATISTICAL TABLES

TABLE 1. Net General Revenue - All Governments
After Elimination of Inter-government Transfers
For the Fiscal Years Ended Nearest to December 31

No.	Source	1952				1953				1954			
		Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	1,276,940	64,946	-	1,341,886	1,246,787	49,110	-	1,295,897	1,066,586	48,988	-	1,115,574
2	Individuals	1,225,276	13	-	1,225,289	1,278,356	3	-	1,278,359	1,284,347	25,224	-	1,309,571
3	Interest, etc. going abroad	53,674	-	-	53,674	53,671	-	-	53,761	61,264	-	-	61,264
4	General sales	704,899	100,968	30,841	836,708	732,527	108,263	35,366	876,156	715,269	128,590	38,867	882,726
5	Motor fuel and fuel oil sales	-	200,724	203	200,927	-	224,023	202	224,225	-	240,297	220	240,517
6	Other sales	-	38,973	2,316	41,289	-	43,641	2,400	46,041	-	42,583	2,520	45,103
7	Excise duties and taxes	508,101	-	-	508,101	523,962	-	-	523,962	477,985	-	-	477,985
8	Customs import duties	389,442	-	-	389,442	407,312	-	-	407,312	397,228	-	-	397,228
9	Real and personal property Business	-	7,511	604,952	612,463	-	6,451	654,892	661,343	-	7,217	690,589	697,806
10	Business	-	-	-	-	-	-	-	-	-	-	22,743	22,743
11	Estate taxes and succes- sion duties	38,071	32,725	-	70,796	39,137	31,133	-	70,270	44,768	40,663	-	85,431
12	Other	24,348	41,881	15,349	81,578	14,442	44,027	15,153	73,622	15,480	33,131	17,817	66,428
13	Total taxes	4,220,751	487,741	653,661	5,362,153	4,296,284	506,651	708,013	5,510,948	4,062,927	566,693	772,756	5,402,376
	Privileges, licences and per- mits:												
14	Liquor control and regula- tion	11	30,852	-	30,863	11	31,838	-	31,849	11	30,635	-	30,646
15	Motor vehicles	-	80,980	-	80,980	-	88,247	-	88,247	-	94,371	-	94,371
16	Natural resources	-	-	-	-	2,979	194,962	-	197,941	3,164	184,833	-	187,997
17	Other	17,240	170,016	13,864	201,120	11,632	16,202	15,730	43,564	12,370	17,421	17,168	46,959
18	Total privileges, etc.	17,251	281,848	13,864	312,963	14,622	331,249	15,730	361,601	15,545	327,260	17,168	359,973
19	Sales and services	2	2	-	2	53,237	20,736	-	73,973	46,544	22,654	-	69,198
20	Fines and penalties	2	2	-	2	910	4,006	-	4,916	918	4,591	-	5,509
	Contributions from govern- ment enterprises:												
	Own enterprises:												
21	Liquor boards and com- missions	-	126,232	-	126,232	-	124,922	-	124,922	-	127,549	-	127,549
22	Other	47,003	3,725	30,903	81,631	61,048	3,595	32,441	97,084	50,840	3,450	33,816	88,106
23	Federal-provincial in lieu of taxes	-	-	1,794	1,794	-	-	1,930	1,930	-	-	2,041	2,041
24	Other revenue	289,672	25,597	47,129	362,398	212,344	717	62,108	275,169	173,636	683	59,573	233,892
25	Non-revenue and surplus re- ceipts	2	2	-	2	11,489	2,715	-	14,204	13,792	2,099	-	15,891
26	Total net general reve- nue after elimina- tion of inter-govern- ment transfers	4,574,677	925,143	747,351	6,247,171	4,649,934	994,591	820,222	6,464,747	4,364,202	1,054,979	885,354	6,304,535

See footnotes at end of table.

TABLE 1. Net General Revenue - All Governments - Continued
After Elimination of Inter-government Transfers
For the Fiscal Years Ended Nearest to December 31

No.	Source	1955				1956				1957			
		Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	1,081,056	53,950	-	1,135,006	1,335,637	62,161	-	1,397,798	1,295,471	214,438	-	1,509,909
2	Individuals	1,288,100	30,208	-	1,318,308	1,525,451	36,359	-	1,561,810	1,634,789	41,295	-	1,676,084
3	Interest, etc. going abroad	66,176	-	-	66,176	76,447	-	-	76,447	64,334	-	-	64,334
4	General sales	801,687	149,444	47,423	998,754	896,351	177,897	50,632	1,124,880	878,962	183,159	55,837	1,117,958
5	Motor fuel and fuel oil sales	-	269,429	238	269,667	-	300,546	299	300,845	-	346,570	342	346,912
6	Other sales	-	42,764	2,706	45,470	-	44,593	3,217	47,810	-	48,589	3,618	52,207
7	Excise duties and taxes	509,658	-	-	509,658	538,076	-	-	538,076	548,961	-	-	548,961
8	Customs import duties	481,240	-	-	481,240	549,075	-	-	549,075	498,069	-	-	498,069
9	Real and personal property	-	7,375	744,411	751,786	-	8,030	847,577	855,607	-	8,311	951,838	960,149
10	Business	-	-	26,097 ¹	26,097	-	-	27,316 ⁴	27,316	-	-	30,810 ⁴	30,810
11	Estate taxes and succes- sion duties	66,607	72,046	-	138,653	79,709	64,555	-	144,264	71,608	52,645	-	124,253
12	Other	16,771	39,540	21,081	77,392	18,271	38,633	12,931	69,835	1,498	59,987	11,180	72,665
13	Total taxes	4,311,493	664,756	841,956	5,818,207	5,019,017	732,774	941,972	6,693,763	4,993,692	954,994	1,033,625	7,002,311
	Privileges, licences and per- mits:												
14	Liquor control and regula- tion	10	32,710	-	32,720	-	33,343	-	33,343	11	40,514	-	40,525
15	Motor vehicles	-	114,264	-	114,264	-	127,503	-	127,503	-	139,729	-	139,729
16	Natural resources	3,973	256,905	-	260,878	4,667	287,905	-	292,572	4,260	278,010	-	282,280
17	Other	14,821	18,256	18,895	51,972	15,979	20,086	20,270	56,335	16,935	20,307	21,762	59,004
18	Total privileges, etc.	18,804	422,135	18,895	459,834	20,646	468,837	20,270	509,753	21,226	478,560	21,762	521,548
19	Sales and services	42,835	24,196	-	67,031	45,847	27,083	-	72,930	57,291	28,435	-	85,726
20	Fines and penalties	847	5,293	-	6,140	866	6,610	-	7,476	1,603	7,229	-	8,832
	Contributions from govern- ment enterprises:												
	Own enterprises:												
21	Liquor boards and com- missions	-	139,167	-	139,167	-	153,601	-	153,601	-	164,544	-	164,544
22	Other	60,473	3,458	28,778	92,709	124,701	4,314	30,413	159,428	78,114	3,911	31,121	113,146
23	Federal-provincial in lieu of taxes	-	-	2,905	2,905	-	-	4,509	4,509	-	-	6,354	6,354
24	Other revenue	181,330	935	64,464	246,729	200,696	760	77,792	279,248	215,281	1,441	83,405	300,127
25	Non-revenue and surplus re- ceipts	51,941	2,226	-	54,167	29,405	2,387	-	31,792	28,052	2,848	-	30,900
26	Total net general reve- nue after elimina- tion of inter-govern- ment transfers⁵	4,867,725	1,262,166	956,998	6,886,889	5,441,178	1,396,566	1,074,956	7,912,700	5,395,259	1,641,962	1,196,267	8,233,488

See footnotes at end of table.

TABLE 1. Net General Revenue - All Governments - Continued
After Elimination of Inter-government Transfers
For the Fiscal Years Ended Nearest to December 31

No.	Source	1958				1959				1960			
		Federal	Provin- cial	Munici- pal	Total	Federal	Provin- cial	Munici- pal	Total	Federal	Provin- cial	Munici- pal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	1,075,878	226,150	-	1,302,028	1,234,216	248,987	-	1,483,203	1,380,128	269,072	-	1,649,200
2	Individuals	1,499,849	47,773	-	1,547,622	1,752,194	54,454	-	1,806,648	1,940,560	60,678	-	2,001,238
3	Interest, etc. going abroad	61,213	-	-	61,213	73,353	-	-	73,353	88,174	-	-	88,174
4	General sales	868,114	186,733	69,384	1,124,231	1,002,658	209,211	78,305	1,290,174	990,848	211,830	82,593	1,285,271
5	Motor fuel and fuel oil sales	-	364,401	348	364,749	-	382,560	439	382,999	-	402,909	419	403,328
6	Other sales	-	52,852	4,021	56,873	-	55,085	2,920	58,005	-	56,922	2,784	59,706
7	Excise duties and taxes	556,888	-	-	556,888	620,861	-	-	620,861	633,216	-	-	633,216
8	Customs import duties	486,508	-	-	486,508	525,722	-	-	525,722	498,698	-	-	498,698
9	Real and personal property	-	8,737	1,036,736	1,045,473	-	8,330	1,175,536	1,183,866	-	8,386	1,300,039	1,308,425
10	Business	-	-	34,136 ¹	34,136	-	-	39,144 ¹	39,144	-	-	43,591 ¹	43,591
11	Estate taxes and succes- sion duties	72,535	55,797	-	128,332	88,431	56,247	-	144,678	84,879	60,456	-	145,335
12	Other	1,213	87,716	14,281	83,210	1,373	153,599 ⁴	13,081	168,053	1,622	177,004 ⁴	14,673	193,299
13	Total taxes	4,622,198	1,010,159	1,158,906	6,791,263	5,298,608	1,168,473	1,309,425	7,776,506	5,618,125	1,247,257	1,444,099	8,309,481
	Privileges, licences and per- mits:												
14	Liquor control and regula- tion	10	38,412	-	38,422	10	44,920	-	44,930	11	47,149	-	47,160
15	Motor vehicles	-	146,408	-	146,408	-	164,610	-	164,610	-	172,013	-	172,013
16	Natural resources	10,878	258,770	-	269,648	5,924	303,311	-	309,235	4,168	276,869	-	281,035
17	Other	18,561	22,897	23,672	65,130	20,211	26,698	24,756	71,665	19,159	27,884	25,160	72,203
18	Total privileges, etc.	29,449	466,487	23,672	519,608	26,145	539,539	24,756	590,440	23,336	523,915	25,160	572,411
19	Sales and services	56,910	33,303	-	90,213	46,843	37,295	-	84,138	57,030	38,286	-	95,316
20	Fines and penalties	1,216	7,395	-	8,611	1,462	7,538	-	9,000	1,877	7,817	-	9,694
	Contributions from govern- ment enterprises:												
	Own enterprises:												
21	Liquor boards and com- missions	-	175,338	-	175,338	-	180,227	-	180,227	-	186,157	-	186,157
22	Other	99,924	5,748	37,880	143,552	88,366	6,851	36,587	131,804	108,155	6,447	30,426	145,028
23	Federal-provincial in lieu of taxes	-	-	7,168	7,168	-	-	8,828	8,828	-	-	10,437	10,437
24	Other revenue	218,207	3,573	92,633	314,413	233,812	3,702	103,305	340,819	252,936	4,020	105,502	362,458
25	Non-revenue and surplus re- ceipts	37,620	9,086	-	46,706	40,610	3,737	-	44,347	41,145	3,420	-	44,565
26	Total net general reve- nue after elimina- tion of inter-govern- ment transfers¹	5,065,524	1,711,089	1,320,259	8,096,872	5,735,846	1,947,362	1,482,899	9,166,107	6,102,604	2,017,319	1,615,624	9,735,547

See footnotes at end of table.

TABLE 1. Net General Revenue - All Governments - Concluded
After Elimination of Inter-government Transfers
For the Fiscal Years Ended Nearest to December 31

No.	Source	1961				1962			
		Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
		thousands of dollars							
	Taxes:								
	Income:								
1	Corporations	1,302,179	267,684	—	1,569,863	1,298,087	395,340	—	1,693,427
2	Individuals	2,051,606	85,060	—	2,136,666	2,018,276	359,921	—	2,378,197
3	Interest, etc. going abroad	112,306	—	—	112,306	129,137	—	—	129,137
4	General sales	1,044,557	354,930	54,247	1,453,734	1,108,210	515,604	42,292	1,666,106
5	Motor fuel and fuel oil sales	—	449,548	451	449,999	—	483,669	635	484,304
6	Other sales	—	61,143	2,981	64,124	—	65,453	3,242	68,695
7	Excise duties and taxes ..	623,638	—	—	623,638	641,256	—	—	641,256
8	Customs import duties	534,516	—	—	534,516	644,992	—	—	644,992
9	Real and personal property	—	8,723	1,411,250	1,419,973	—	9,001	1,529,993	1,538,994
10	Business	—	—	45,475 ¹	45,475	—	—	48,106 ¹	48,106
11	Estate taxes and succes- sion duties	84,579	65,871	—	150,450	87,143	72,014	—	159,157
12	Other	1,043	188,907 ⁴	14,932	204,882	491	186,569 ⁴	14,407	201,467
13	Total taxes	5,754,422	1,481,886	1,529,336	8,765,644	5,927,392	2,087,571	1,638,675	9,653,638
	Privileges, licences and per- mits:								
14	Liquor control and regula- tion	11	50,974	—	50,985	11	53,082	—	53,073
15	Motor vehicles	—	181,885	—	181,885	—	186,829	—	186,829
16	Natural resources	3,805	296,467	—	300,272	3,928	315,552	—	319,480
17	Other	20,574	31,704	27,923	80,201	22,537	33,862	29,208	85,607
18	Total privileges, etc. ...	24,390	561,030	27,923	613,343	26,476	589,305	29,208	644,989
19	Sales and services	64,000	50,347	—	114,347	62,617	56,242	—	118,859
20	Fines and penalties	1,338	8,327	—	9,665	1,213	9,492	—	10,705
	Contributions from govern- ment enterprises:								
	Own enterprises:								
21	Liquor boards and com- missions	—	196,950	—	196,950	—	218,816	—	216,816
22	Other	122,427	6,836	25,742	155,005	107,084	8,318	27,094	142,496
23	Federal-provincial in lieu of taxes	—	—	11,394	11,394	—	—	20,524	20,524
24	Other revenue	264,304	5,292	114,027	383,623	279,271	4,259	128,695	412,225
25	Non-revenue and surplus re- ceipts	18,477	3,991	—	22,468	22,751	4,885	—	27,636
26	Total net general rev- enue after elimina- tion of inter-govern- ment transfers²	6,249,358	2,314,659	1,708,422	10,272,439	6,427,004	2,976,888	1,844,196	11,248,088

¹ Incomplete; not separable from real property tax in some provinces.

² Not separable from item 24.

³ Provincial total for each year is the aggregate of item 21; Table 5. for each province. Municipal total for each year is the aggregate of item 12; Table 7. for each province. Only in the consolidated presentation (Tables 1 and 2) are all inter-government transfers eliminated.

⁴ Includes hospital insurance premiums: 1959, 93,772; 1960, 116,110; 1961, 121,812; 1962, 119,425.

**TABLE 2. Net General Expenditure - All Governments
After Elimination of Inter-government Transfers
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1952				1953				1954			
		Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
thousands of dollars													
1	Defence services and mutual aid	1,916,679	-	-	1,916,679	1,816,554	-	-	1,816,554	1,723,792	-	-	1,723,792
2	Veterans' pensions and other benefits	234,319	-	-	234,319	232,440	-	-	232,440	233,256	-	-	233,256
Health:													
3	Hospital care	19,557	166,918	27,030	213,505	20,781	182,657	27,111	230,549	22,165	206,351	35,092	263,608
4	Other	26,241	25,571	23,414	75,226	28,569	26,808	24,101	79,478	32,336	28,550	29,610	90,496
5	Total health	45,798	192,489	50,444	288,731	49,350	209,465	51,212	310,027	54,501	234,901	64,702	354,104
6	Sanitation and waste removal	-	-	49,449	49,449	-	-	64,195	64,195	-	-	129,825	129,825
Social welfare:													
7	Aid to unemployed and unemployables	-	33,579	6,046	39,625	-	34,881	5,561	40,442	-	39,239	6,712	45,951
8	National employment and unemployment insurance services	56,094	-	-	56,094	58,580	-	-	58,580	60,101	-	-	60,101
9	Aid to blind and disabled persons	2,986	2,331	-	5,317	2,914	4,682	-	7,596	3,305	5,081	-	8,386
10	Old age assistance ¹	19,222	22,174	-	41,396	20,387	23,415	-	43,802	20,967	25,508	-	46,475
11	Old age security fund ²	323,142	-	-	323,142	338,971	-	-	338,971	353,205	-	-	353,205
12	Other aid to the aged ³	-	10,964	693	11,657	-	11,273	1,737	13,010	-	14,657	2,010	16,667
13	Family allowances	336,496	-	-	336,496	352,514	-	-	352,514	368,986	-	-	368,986
14	Other	9,587	25,714	19,873	55,174	8,489	29,292	19,810	57,591	10,080	39,141	21,247	70,468
15	Total social welfare	747,527	94,762	26,612	868,901	781,835	103,543	27,108	912,506	816,644	123,626	29,969	970,239
16	Education	19,104	221,284	348,531	588,919	20,372	234,030	379,691	634,093	21,536	274,552	441,162	737,250
Transportation and communications:													
17	Highways, roads and bridges	17,918	363,792	133,114	514,824	21,354	348,914	154,396	524,664	23,997	366,626	176,369	566,992
18	Other	122,863	3,787	-	126,650	131,500	4,193	-	135,693	139,983	4,713	-	144,696
19	Total transportation and communications	140,781	367,579	133,114	641,474	152,854	353,107	154,396	660,357	163,980	371,339	176,369	711,688
20	Natural resources and primary industries	162,189	93,869	-	256,058	172,010	102,323	-	274,333	168,036	106,672	-	274,708
21	Debt charges excluding debt retirement	399,509	57,174	39,346	496,029	422,054	53,196	45,946	521,196	432,146	56,878	52,827	541,851
22	Contributions to own government enterprises	-	14,334	5,010	19,344	-	12,923	5,486	18,409	78,377	9,414	6,439	94,230
Other expenditure:													
23	General government	167,473	47,755	62,396	277,624	207,744	51,820	70,125	329,489	200,152	55,790	78,586	334,528
24	Protection of persons and property	45,356	67,070	102,590	215,016	46,995	76,819	110,558	234,372	54,602	78,487	127,353	260,442
25	International co-operation and assistance	11,641	-	-	11,641	28,694	-	-	28,694	27,381	-	-	27,381
26	Recreation and cultural services	-	7,692	29,612	37,304	12,680	8,096	34,559	55,335	15,524	9,073	36,918	61,515
27	Other	300,682	15,039	63,926	379,647	293,492	16,183	68,496	378,171	217,455	19,368	80,013	316,836
28	Total other expenditure	525,152	137,556	258,524	921,232	589,605	152,718	283,738	1,026,061	515,114	162,718	322,870	1,000,702
29	Non-expense and surplus payments	-	2,357	-	2,357	-	6,969	-	6,969	1,822	9,285	-	11,107
30	Total net general expenditure after elimination of inter-government transfers⁴	4,191,858	1,181,404	911,030	6,283,492	4,237,094	1,228,274	1,011,772	6,477,140	4,209,204	1,349,385	1,224,163	6,782,752

See footnotes at end of table.

TABLE 2. Net General Expenditure - All Governments - Continued
After Elimination of Inter-government Transfers
For the Fiscal Years Ended Nearest to December 31

No.	Function	1955				1956				1957			
		Federal	Provin- cial	Municipal	Total	Federal	Provin- cial	Municipal	Total	Federal	Provin- cial	Municipal	Total
		thousands of dollars											
1	Defence services and mutual aid.....	1,758,846	-	-	1,758,846	1,819,376	-	-	1,819,376	1,705,773	-	-	1,705,773
2	Veterans' pensions and other benefits.....	244,948	-	-	244,948	261,397	-	-	261,397	287,674	-	-	287,674
	Health:												
3	Hospital care.....	24,009	214,257	32,009	270,275	25,920	228,261	31,798	285,979	24,252	264,580	41,417	330,249
4	Other.....	33,378	32,645	32,693	98,716	36,211	33,278	38,438	107,927	37,765	37,453	39,646	114,864
5	Total health.....	57,387	246,902	64,702	368,991	62,131	261,539	70,236	393,906	62,017	302,033	81,063	445,113
6	Sanitation and waste removal	-	-	95,785	95,785	-	-	117,187	117,187	-	-	116,903	116,903
	Social welfare:												
7	Aid to unemployed and unemployables.....	-	38,463	7,355	45,838	7,914	39,393	7,140	54,447	8,233	49,230	7,083	64,546
8	National employment and unemployment insurance services.....	62,113	-	-	62,113	66,911	-	-	66,911	70,516	-	-	70,516
9	Aid to blind and disabled persons.....	8,583	8,015	-	16,598	10,126	9,619	-	19,745	14,668	13,978	-	28,646
10	Old age assistance ¹	21,011	26,105	-	47,116	20,395	25,651	-	46,046	25,175	30,605	-	55,780
11	Old age security fund ²	366,218	-	-	366,218	379,111	-	-	379,111	473,859	-	-	473,859
12	Other aid to the aged ³	-	16,696	240	16,936	-	21,529	276	21,805	-	23,856	449	24,305
13	Family allowances.....	385,068	-	-	385,068	400,245	-	-	400,245	440,785	-	-	440,785
14	Other.....	10,383	44,632	24,891	79,906	11,537	47,142	26,519	85,198	13,765	50,412	24,145	88,322
15	Total social welfare.....	853,376	133,931	32,486	1,019,793	896,239	143,334	33,935	1,073,508	1,047,001	168,081	31,677	1,246,759
16	Education.....	25,496	332,938	456,658	815,092	38,453	362,246	505,544	906,245	97,231	452,276	560,401	1,109,908
	Transportation and communications:												
17	Highways, roads and bridges	27,838	443,434	222,355	693,627	52,414	556,831	224,712	833,957	80,559	582,519	295,885	958,963
18	Other.....	146,171	4,554	-	150,725	163,953	4,651	-	168,604	201,758	5,076	-	206,834
19	Total transportation and communications.....	174,009	447,988	222,355	844,352	218,367	561,482	224,712	1,002,561	282,317	587,595	295,885	1,165,797
20	Natural resources and primary industries.....	158,759	122,149	-	280,908	155,627	132,577	-	288,404	183,017	146,690	-	329,907
21	Debt charges excluding debt retirement.....	438,185	54,817	58,813	551,815	471,274	55,308	71,285	597,867	500,083	54,844	88,284	643,211
22	Contributions to own government enterprises.....	76,808	10,108	7,361	94,277	101,824	7,928	10,502	120,254	129,032	10,050	9,863	148,945
	Other expenditure:												
23	General government.....	208,135	64,921	88,928	361,984	316,198	69,829	100,876	486,903	298,981	83,357	108,131	490,469
24	Protection of persons and property.....	51,676	82,387	147,226	281,289	60,665	91,593	156,098	308,356	64,744	108,158	171,838	344,740
25	International co-operation and assistance.....	32,622	-	-	32,622	35,018	-	-	35,018	52,939	-	-	52,939
26	Recreation and cultural services.....	17,983	11,811	41,093	70,887	17,277	17,159	46,912	81,348	66,948	13,034	52,319	137,301
27	Other.....	216,277	24,329	85,239	325,845	260,133	22,737	109,360	392,230	278,809	41,642	130,644	451,095
28	Total other expenditure.....	526,693	183,448	362,486	1,072,627	689,291	201,318	413,246	1,303,855	762,421	251,191	462,932	1,476,544
29	Non-expense and surplus payments.....	339	6,414	-	6,753	50,288	6,508	-	56,796	342	8,994	-	9,336
30	Total net general expenditure after elimination of inter-government transfers⁴.....	4,314,846	1,538,695	1,300,646	7,154,187	4,762,467	1,732,242	1,446,647	7,941,356	5,056,908	1,981,954	1,647,008	8,685,870

See footnotes at end of table.

TABLE 2. Net General Expenditure - All Governments - Continued
 After Elimination of Inter-government Transfers
 For the Fiscal Years Ended Nearest to December 31

No.	Function	1958				1959				1960			
		Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
thousands of dollars													
1	Defence services and mutual aid	1,664,313	—	—	1,664,313	1,542,545	—	—	1,542,545	1,534,411	—	—	1,534,411
2	Veterans' pensions and other benefits	295,388	—	—	295,388	293,106	—	—	293,106	296,071	—	—	296,071
Health:													
3	Hospital care	88,846	287,496	35,199	411,541	180,635	391,489	31,118	603,242	221,639	453,942	35,532	711,113
4	Other	40,849	42,761	39,712	123,322	46,154	45,434	37,324	128,912	45,583	54,670	30,013	130,266
5	Total health	129,695	330,257	74,911	534,863	226,789	436,923	68,442	732,154	267,222	508,612	65,545	841,379
6	Sanitation and waste removal	—	—	116,789	116,789	—	—	134,162	134,162	—	—	142,182	142,182
Social welfare:													
7	Aid to unemployed and unemployables	23,934	62,492	8,298	94,724	40,167	63,734	9,384	113,285	51,520	75,314	9,540	136,374
8	National employment and unemployment insurance services	73,357	—	—	73,357	82,456	—	—	82,456	99,097	—	—	99,097
9	Aid to blind and disabled persons	19,567	18,232	—	37,799	20,248	19,764	—	40,012	20,548	19,652	—	40,200
10	Old age assistance ¹	30,314	35,614	—	65,928	30,461	35,917	—	66,378	30,657	36,236	—	66,893
11	Old age security fund ²	559,280	—	—	559,280	574,887	—	—	574,887	592,413	—	—	592,413
12	Other aid to the aged ³	—	16,800	316	17,116	—	24,217	526	24,743	—	26,774	1,681	28,455
13	Family allowances	477,732	—	—	477,732	494,138	—	—	494,138	509,396	—	—	509,396
14	Other	17,578	58,406	26,051	102,035	19,583	62,303	27,995	109,881	24,344	99,627	32,262	156,233
15	Total social welfare	1,201,762	191,544	34,665	1,427,971	1,261,940	205,935	37,905	1,505,780	1,327,975	257,603	43,483	1,629,061
16	Education	64,868	521,782	599,346	1,185,994	69,479	601,737	698,017	1,369,233	64,480	700,123	815,525	1,580,128
Transportation and communications:													
17	Highways, roads and bridges	89,343	616,049	309,103	1,014,495	108,651	675,821	342,835	1,127,307	104,964	708,057	353,047	1,166,068
18	Other	239,981	6,012	—	245,993	267,627	4,830	—	272,257	272,041	5,223	—	277,264
19	Total transportation and communications	329,324	622,061	309,103	1,260,488	376,278	680,451	342,835	1,399,564	377,005	713,280	353,047	1,443,332
20	Natural resources and primary industries	263,309	158,226	—	421,535	286,410	174,089	—	460,499	366,113	200,983	—	567,096
21	Debt charges excluding debt retirement	545,721	55,351	100,533	701,605	657,066	54,965	116,429	828,460	654,411	63,910	140,437	858,758
22	Contributions to own government enterprises	169,741	4,527	11,148	185,416	154,252	4,717	13,918	172,887	149,158	5,472	20,086	174,716
Other expenditure:													
23	General government	261,982	95,444	120,500	477,926	251,571	110,519	129,159	491,249	265,603	125,150	140,189	530,942
24	Protection of persons and property	72,575	116,336	190,885	379,796	76,185	125,625	211,950	413,760	79,187	136,264	232,066	447,517
25	International co-operation and assistance	62,523	—	—	62,523	79,654	—	—	79,654	81,820	—	—	81,820
26	Recreation and cultural services	22,110	20,266	60,288	102,664	25,808	23,887	69,329	119,024	26,608	22,455	75,691	124,754
27	Other	316,940	42,713	103,531	463,184	342,979	38,939	161,026	542,944	379,564	56,053	152,357	587,974
28	Total other expenditure	736,130	274,759	475,204	1,486,093	776,197	298,970	571,464	1,646,631	832,782	339,922	600,303	1,773,007
29	Non-expense and surplus payments	291	8,253	—	8,544	499	19,361	—	19,860	520	9,746	—	10,266
30	Total net general expenditure after elimination of inter-government transfers⁴	5,400,540	2,166,760	1,721,699	9,288,999	5,644,561	2,477,148	1,983,172	10,104,881	5,870,148	2,799,651	2,180,608	10,850,407

See footnotes at end of table.

TABLE 2. Net General Expenditure - All Governments - Concluded
 After Elimination of Inter-government Transfers
 For the Fiscal Years Ended Nearest to December 31

No.	Function	1961				1962			
		Federal	Provin- cial	Munic- pal	Total	Federal	Provin- cial	Munic- pal	Total
thousands of dollars									
1	Defence services and mutual aid.....	1,647,055	—	—	1,647,055	1,594,645	—	—	1,594,645
2	Veterans' pensions and other benefits.....	337,318	—	—	337,318	337,761	—	—	337,761
Health:									
3	Hospital care.....	317,153	542,741	39,925	899,819	371,179	588,996	48,775	1,008,950
4	Other.....	48,753	57,468	24,529	130,750	54,197	66,133	23,970	144,300
5	Total health.....	365,906	600,209	64,454	1,030,569	425,376	655,129	72,745	1,153,250
8	Sanitation and waste removal.....	—	—	178,858	178,858	—	—	177,700	177,700
Social welfare:									
7	Aid to unemployed and unemployables.....	92,029	110,224	10,296	212,549	96,477	115,352	12,484	224,293
8	National employment and unemployment insurance services.....	102,964	—	—	102,964	106,387	—	—	106,387
9	Aid to blind and disabled persons.....	20,563	20,148	—	40,711	24,516	23,342	—	47,858
10	Old age assistance ¹	30,957	36,790	—	67,747	38,350	43,992	—	82,342
11	Old age security fund ²	625,108	—	—	625,108	734,382	—	—	734,382
12	Other aid to the aged ³	—	28,560	1,376	29,936	—	30,758	1,697	32,455
13	Family allowances.....	523,915	—	—	523,915	534,634	—	—	534,634
14	Other.....	28,387	79,573	32,484	140,444	30,297	78,213	32,827	141,337
15	Total social welfare.....	1,423,923	275,295	44,156	1,743,374	1,565,043	291,657	46,988	1,903,688
16	Education.....	93,569	840,739	819,648	1,753,956	274,934	987,776	877,811	2,140,521
Transportation and communications:									
17	Highways, roads and bridges.....	88,557	653,976	332,940	1,075,473	74,131	704,679	379,852	1,158,662
18	Other.....	341,724	5,168	—	346,892	360,473	6,206	—	366,679
19	Total transportation and communications.....	430,281	659,144	332,940	1,422,365	434,604	710,885	379,852	1,525,341
20	Natural resources and primary industries.....	403,323	201,565	—	604,888	357,095	192,188	—	549,283
21	Debt charges excluding debt retirement.....	689,449	81,028	162,150	932,627	754,940	102,733	177,482	1,035,155
22	Contributions to own government enterprises.....	170,931	5,110	22,825	198,866	155,301	5,605	23,448	184,354
Other expenditure:									
23	General government.....	287,117	134,896	147,337	569,350	289,540	142,033	168,579	600,152
24	Protection of persons and property.....	88,121	140,971	257,964	487,056	95,407	158,290	282,822	536,519
25	International co-operation and assistance.....	67,396	—	—	67,396	56,892	—	—	56,892
26	Recreation and cultural services.....	31,973	26,567	87,028	145,568	32,391	29,772	102,775	164,938
27	Other.....	417,031	61,416	155,581	634,028	449,684	68,331	175,235	693,250
28	Total other expenditure.....	891,638	363,850	647,910	1,903,398	923,914	398,426	729,411	2,051,751
29	Non-expense and surplus payments.....	293	6,923	—	7,216	34,426	13,405	—	47,831
30	Total net general expenditure after elimination of inter-government transfers⁴.....	6,453,686	3,033,863	2,272,941	11,760,490	6,858,039	3,357,804	2,485,437	12,701,280

¹ Federal, payments to provinces of federal share of assistance under The Old Age Security Act; provinces, payment of old age pensions to individuals.

² Payment of old age pensions to individuals.

³ Provincial, all aid other than pensions; municipal, largely contributions to municipal homes for the aged.

⁴ For each year, this total agrees with item 28, Table 4, Government of Canada, the aggregate of item 23, Table 6, for each province, and the aggregate of item 20, Table 8, for each province. Only in the consolidated presentation (Tables 1 and 2) are all inter-government transfers eliminated.

Note: Federal and provincial capital grants-in-aid were not deducted prior to 1961.

TABLE 3. Net General Revenue — Government of Canada
For the Fiscal Years Ended Nearest to December 31

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	1,276,940	1,246,787	1,066,586	1,081,056	1,335,637	1,295,471	1,075,878	1,234,216	1,380,128	1,302,179	1,298,087
2	Individuals	1,225,276	1,278,356	1,284,347	1,288,100	1,525,451	1,634,789	1,499,849	1,752,194	1,940,560	2,051,606	2,018,276
3	Interest, etc. going abroad	53,674	53,761	61,264	66,176	76,447	64,334	61,213	73,353	88,174	112,306	129,137
4	General sales	704,899	732,527	715,269	801,887	896,351	878,962	868,114	1,002,658	990,848	1,044,557	1,102,210
5	Excise duties and taxes	508,101	523,962	477,985	509,658	538,076	548,961	556,888	620,661	633,216	623,636	641,256
6	Customs import duties	389,442	407,312	397,228	481,240	549,075	498,069	486,508	525,722	498,698	534,516	644,992
7	Estate taxes and succession duties	38,071	39,137	44,768	66,607	79,709	71,608	72,535	88,431	84,879	84,579	87,143
8	Other	24,348	14,442	15,480	16,771	18,271	1,498	1,213	1,373	1,622	1,043	491
9	Total taxes	4,220,751	4,296,284	4,062,927	4,311,495	5,019,017	4,993,692	4,622,108	5,298,608	5,618,125	5,754,422	5,927,592
	Privileges, licences and permits:											
10	Liquor control and regulation	11	11	11	10	—	11	10	10	11	11	11
11	Natural resources	1	2,979	3,164	3,973	4,667	4,280	10,878	5,924	4,166	3,905	3,928
12	Other	17,240	11,632	12,370	14,821	15,979	16,935	19,561	20,211	19,159	20,574	22,537
13	Total privileges, etc.	17,251	14,622	15,545	18,804	20,646	21,226	29,449	26,145	23,336	24,390	26,476
14	Sales and services	2	53,237	46,544	42,835	45,847	57,291	56,910	46,843	57,030	64,000	62,617
15	Fines and penalties	2	910	918	847	866	1,603	1,216	1,462	1,877	1,338	1,213
16	Contributions from own government enterprises	47,003	61,048	50,840	60,473	124,701	78,114	99,924	88,366	108,155	122,427	107,084
17	Other revenue	289,672	212,344	173,636	181,330	200,696	215,281	218,207	233,812	252,936	264,304	279,271
18	Non-revenue and surplus receipts	2	11,489	13,792	51,941	29,405	28,052	37,620	40,610	41,145	18,477	22,751
19	Total net general revenue¹	4,574,677	4,649,934	4,364,202	4,667,725	5,441,178	5,395,259	5,065,524	5,735,846	6,102,604	6,249,358	6,427,004

¹ Not separable from item 12.
² Not separable from item 17.
³ See item 26, Table 1.

TABLE 4. Net General Expenditure — Government of Canada
For the Fiscal Years Ended Nearest to December 31

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
1	Defence services and mutual aid	1,916,679	1,816,554	1,723,792	1,758,846	1,819,376	1,705,773	1,664,313	1,542,545	1,534,411	1,647,055	1,594,645
2	Veterans' pensions and other benefits	234,319	232,440	233,256	244,948	261,397	287,674	295,388	293,106	296,071	337,318	337,761
	Health:											
3	Hospital care	19,557	20,781	22,165	24,009	25,920	24,252	88,846	180,635	221,639	317,153	371,179
4	Other	26,241	28,569	32,336	33,378	36,211	37,765	40,849	46,154	45,583	48,753	54,197
5	Total health	45,798	49,350	54,501	57,387	62,131	62,017	129,695	226,789	267,222	365,906	425,376
	Social welfare:											
6	Aid to unemployed and unemployables	—	—	—	—	7,914	8,233	23,934	40,167	51,520	92,029	96,477
7	National employment and unemployment insurance services	56,094	58,580	60,101	62,113	66,911	70,516	73,357	82,456	99,097	102,964	106,387
8	Aid to blind and disabled persons	2,986	2,914	3,305	8,583	10,126	14,668	19,567	20,248	20,548	20,563	24,516
9	Old age assistance ¹	19,222	20,387	20,967	21,011	20,395	25,175	30,314	30,461	30,657	30,957	38,350
10	Old age security fund ²	323,142	338,971	353,205	366,218	379,111	473,859	559,280	574,887	592,413	625,108	734,382
11	Family allowances	336,496	352,514	368,986	365,068	400,245	440,785	477,732	494,138	509,396	523,915	534,634
12	Other	9,587	8,489	10,080	10,383	11,537	13,765	17,578	19,583	24,344	28,387	30,297
13	Total social welfare	747,527	781,855	816,644	853,376	896,239	1,047,001	1,201,762	1,261,940	1,327,975	1,423,923	1,565,043
14	Education	19,104	20,372	21,536	25,496	38,453	97,231	64,866	69,479	64,480	93,569	274,934
15	Transportation and communications:											
16	Highways, roads and bridges	17,918	21,354	23,997	27,838	52,414	80,559	69,343	108,651	104,964	88,557	74,131
17	Other	122,863	131,500	139,983	146,171	163,953	201,758	239,981	267,627	272,041	341,724	360,473
	Total transportation and communications	140,781	152,854	163,980	174,009	216,367	282,317	329,324	376,278	377,005	430,281	434,604
18	Natural resources and primary industries	162,189	172,010	168,036	158,759	155,827	183,017	263,309	286,410	366,113	403,323	357,095
19	Debt charges excluding debt retirement	399,509	422,054	432,146	438,185	471,274	500,083	545,721	657,066	654,411	689,449	754,940
20	Contributions to own government enterprises	—	—	76,377	76,808	101,824	129,032	169,741	154,252	149,158	170,931	155,301
	Other expenditure:											
21	General government	167,473	207,744	200,152	208,135	316,198	298,981	261,902	251,571	265,603	287,117	289,540
22	Protection of persons and property	45,356	46,995	54,602	51,676	60,665	64,744	72,575	76,185	79,187	88,121	95,407
23	International co-operation and assistance	11,641	28,694	27,381	32,622	35,018	52,939	62,523	79,654	81,820	67,396	56,892
24	Recreation and cultural services	—	12,680	15,524	17,983	17,277	66,948	22,110	25,808	26,608	31,973	32,391
25	Other	300,682	293,492	217,455	216,277	260,133	278,809	316,940	342,979	379,564	417,021	449,684
26	Total other expenditure	525,152	589,605	515,114	526,693	689,291	762,421	736,130	776,197	832,782	891,638	923,914
27	Non-expense and surplus payments	—	—	1,822	339	50,288	342	291	499	520	293	34,426
28	Total excluding all inter-government transfers³	4,191,058	4,237,094	4,209,204	4,314,846	4,762,467	5,056,908	5,400,540	5,644,561	5,870,148	6,453,686	6,858,039
29	Transfers to other governments:											
30	Federal-provincial tax-sharing arrangements	—	—	—	—	—	354,243	399,100	461,341	480,873	479,269	202,295
31	Federal-provincial tax rentals	308,572	309,228	327,967	320,188	366,896	—	—	—	—	—	—
32	Subsidies, etc.	32,907	35,110	35,031	38,596	39,116	46,932	90,884	62,941	84,419	89,668	108,060
33	Total net general expenditure	4,532,537	4,581,432	4,572,202	4,673,608	5,168,279	5,458,083	5,890,524	6,188,843	6,435,440	7,022,623	7,168,394

¹ Payments to provinces of federal share of assistance under the Old Age Security Act.
² Payment of old age pensions to individuals.
³ See item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	4,782
2	Individuals	—	—	—	—	—	—	—	—	—	—	3,056
3	General sales	4,534	5,650	6,337	6,719	7,774	7,751	8,033	9,132	10,984	13,787	14,723
4	Motor fuel and fuel oil sales	1,813	2,160	2,626	3,396	3,921	4,096	4,695	5,029	5,856	6,795	7,576
5	Other sales	—	85	153	179	141	118	120	97	83	87	79
6	Real and personal property	—	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	—	—	—	—	—	—	—	—	—	—	—
8	Other	169	247	253	269	260	519	515	622	580	599	688
9	Total taxes	6,516	8,142	9,369	10,563	12,096	12,484	13,363	14,880	17,503	21,268	30,904
Privileges, licences and permits:												
10	Liquor control and regulation	598	691	1,006	1,245	1,525	1,665	1,652	1,868	2,000	2,183	2,376
11	Motor vehicles	616	969	1,099	1,244	1,425	1,482	1,575	1,773	1,961	2,512	3,017
12	Natural resources	799	502	315	417	819	1,495	1,593	733	1,590	1,392	1,488
13	Other	374	298	299	366	391	421	449	493	520	564	611
14	Total privileges, etc.	2,587	2,660	2,719	3,272	4,160	5,063	5,269	4,867	6,071	6,651	7,492
15	Sales and services	123	137	201	155	273	260	228	264	373	415	365
16	Fines and penalties	85	95	120	146	155	195	268	282	316	313	412
Contributions from own government enterprises:												
17	Liquor boards and commissions	2,207	2,202	2,108	1,983	2,284	2,130	2,281	2,487	2,377	2,431	2,604
18	Other	—	—	—	—	—	—	—	—	—	—	—
19	Other revenue	7	12	15	4	9	29	24	121	53	261	30
20	Non-revenue and surplus receipts	103	38	63	50	55	74	101	102	109	137	78
21	Sub-totals¹	11,628	13,286	14,595	16,173	19,032	20,235	21,534	23,003	26,802	31,476	41,885
Transfers from federal government:												
22	Fiscal and tax-sharing arrangements	98	161	190	208	214	16,275	17,178	20,194	20,590	20,227	14,090
23	Tax rentals	12,789	11,825	12,547	12,484	13,805	—	—	—	—	—	—
24	Subsidies, etc.	7,219	6,369	5,519	4,669	3,819	2,969	23,669	17,069	17,069	17,156	20,156
25	Total net general revenue excluding grants-in-aid	31,734	31,641	32,851	33,534	36,870	39,479	62,381	60,266	64,461	68,859	76,131

¹ Included in provincial aggregate, item 26, Table 1.

TABLE 6. Net General Expenditure - Provincial Governments, by Province
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	5,127	5,231	5,973	6,417	7,287	8,393	8,829	8,472	8,009	12,882	15,975
2	Other	1,081	1,195	1,124	1,214	1,442	1,610	2,144	2,177	2,535	2,512	2,810
3	Total health	6,208	6,426	7,097	7,631	8,729	10,003	10,973	10,649	10,544	15,394	18,785
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	3,201	3,302	3,979	3,340	2,962	4,037	5,707	5,806	6,303	6,772	7,231
5	Aid to blind and disabled persons	54	56	61	182	229	278	393	441	483	510	644
6	Old age assistance ¹	838	903	911	886	1,026	1,305	1,726	1,741	1,711	1,611	1,918
7	Other aid to the aged ¹	176	157	167	173	267	191	184	141	98	179	177
8	Other	1,002	998	931	958	1,119	1,274	1,317	1,518	1,586	1,707	1,703
9	Total social welfare	5,271	5,416	6,049	5,539	5,603	7,085	9,327	9,647	10,181	10,779	11,673
10	Education	6,042	6,345	8,149	8,753	9,889	10,994	14,162	15,368	18,499	20,638	26,781
Transportation and communications:												
11	Highways, roads and bridges	5,142	6,577	10,052	11,266	9,880	8,168	13,764	14,298	15,535	15,336	20,730
12	Other	381	545	353	411	184	91	133	106	98	95	20
13	Total transportation and communications	5,523	7,122	10,405	11,677	10,064	8,259	13,897	14,404	15,633	15,431	20,750
14	Natural resources and primary industries	1,362	1,494	1,121	1,978	2,005	1,931	2,547	2,656	3,723	2,689	3,378
15	Debt charges excluding debt retirement	—	93	485	849	1,210	2,079	2,018	2,411	3,410	4,861	5,846
16	Contributions to own government enterprises	—	60	—	—	—	—	102	562	1,138	1,167	1,200
Other expenditure:												
17	General government	1,708	1,893	2,751	2,704	3,092	3,307	4,170	3,832	5,729	6,430	5,908
18	Protection of persons and property	1,857	2,014	2,185	2,267	2,364	2,743	3,085	3,213	3,522	3,403	3,689
19	Recreation and cultural services	186	167	195	206	192	220	296	314	349	368	257
20	Other	518	392	352	486	667	640	658	823	795	1,028	836
21	Total other expenditure	4,269	4,466	5,483	5,663	6,315	6,910	8,209	8,182	10,395	11,229	10,690
22	Non-expense and surplus payments	45	1,154	6	—	—	—	—	—	—	—	—
23	Total excluding all inter-government transfers¹	28,667	32,576	38,795	42,090	43,815	47,261	61,235	63,879	73,523	82,188	99,103
Transfers to other governments:												
24	Subsidies, etc.	214	228	291	329	531	617	295	984	1,190	1,371	1,765
25	Total net general expenditure	28,881	32,802	39,086	42,419	44,346	47,878	61,530	64,863	74,713	83,559	100,868

¹ See footnotes 1 and 3, Table 2.

¹ Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	1,475
2	Individuals	—	—	—	—	—	—	—	—	—	—	506
3	General sales	—	—	—	—	—	—	—	—	1,194	2,058	2,155
4	Motor fuel and fuel oil sales	1,175	1,217	1,317	1,389	1,444	1,906	2,214	2,436	2,442	2,713	2,740
5	Other sales	555	551	545	546	525	634	683	717	766	823	858
6	Real and personal property	—	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	1	—	—	—	—	—	—	—	—	—	—
8	Other ¹	—	—	—	—	—	96	77	598	900	1,183	1,186
9	Total taxes	1,731	1,768	1,862	1,935	1,969	2,636	2,974	3,751	5,302	6,777	8,920
Privileges, licences and permits:												
10	Liquor control and regulation	32	28	26	30	27	30	30	35	33	26	25
11	Motor vehicles	453	474	486	528	579	595	647	733	787	800	808
12	Natural resources	12	12	13	14	17	15	23	21	17	16	17
13	Other	88	87	92	86	94	120	123	118	121	140	134
14	Total privileges, etc.	585	601	617	658	717	760	823	907	958	982	984
15	Sales and services	50	65	113	136	168	178	192	316	339	366	346
16	Fines and penalties	34	32	36	36	39	41	44	46	59	70	62
Contributions from own government enterprises:												
17	Liquor board and commissions	896	870	888	880	887	954	1,018	1,192	1,305	1,397	1,415
18	Other	—	—	—	—	—	—	—	—	—	—	—
19	Other revenue	16	7	15	5	8	8	18	7	108	2	12
20	Non-revenue and surplus receipts	7	10	10	4	16	19	16	17	21	291	25
21	Sub-totals²	3,319	3,353	3,541	3,654	3,804	4,596	5,085	6,236	8,092	9,885	11,764
Transfers from federal government:												
22	Fiscal and tax-sharing arrangements	23	30	43	52	36	4,188	4,326	4,426	4,844	4,835	3,279
23	Tax rentals	3,289	3,631	3,913	3,681	3,073	—	—	—	—	—	—
24	Subsidies, etc.	657	657	657	657	657	657	3,157	3,157	3,157	3,157	4,157
25	Total net general revenue excluding grants-in-aid	7,288	7,671	8,154	8,044	7,570	9,441	12,568	13,819	16,093	17,877	19,200

¹ Includes hospital insurance premiums, 1959, 508; 1960, 814; 1961, 1,093; 1962, 1,079.

² Included in provincial aggregate item 26, Table 1.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	718	822	1,071	1,078	963	871	1,087	2,309	1,949	2,583	3,198
2	Other	214	230	279	304	338	338	362	314	403	355	385
3	Total health	932	1,052	1,350	1,382	1,301	1,207	1,449	2,623	2,352	2,938	3,583
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	118	130	154	160	36	87	133	133	139	126	87
5	Aid to blind and disabled persons	9	10	11	70	78	125	187	216	197	227	333
6	Old age assistance ¹	66	84	98	100	98	144	196	209	283	305	378
7	Other aid to the aged ¹	102	99	96	99	122	105	131	141	238	280	338
8	Other	53	51	54	55	77	79	123	182	155	198	229
9	Total social welfare	348	374	413	484	411	540	770	881	1,012	1,136	1,365
10	Education	1,116	1,191	1,311	1,363	1,542	1,614	1,735	2,373	3,159	3,625	4,257
Transportation and communications:												
11	Highways, roads and bridges	2,759	2,489	3,357	4,295	3,671	4,255	6,632	9,257	4,360	6,608	7,803
12	Other	74	73	53	60	90	68	61	62	71	78	15
13	Total transportation and communications	2,833	2,572	3,410	4,355	3,761	4,323	6,693	9,319	4,431	6,686	7,818
14	Natural resources and primary industries	297	362	659	638	573	568	716	840	724	951	954
15	Debt charges excluding debt retirement	658	649	738	774	929	1,049	1,160	1,908	1,326	1,622	1,850
16	Contributions to own government enterprises	—	32	20	—	29	—	—	—	—	—	—
Other expenditure:												
17	General government	369	397	369	424	424	599	642	673	776	885	1,060
18	Protection of persons and property	244	291	289	330	325	332	327	381	413	463	503
19	Recreation and cultural services	70	60	58	50	50	51	72	94	104	190	242
20	Other	110	80	84	411	618	349	458	604	718	476	431
21	Total other expenditure	793	828	800	1,215	1,417	1,331	1,499	1,752	2,011	2,014	2,236
22	Non-expense and surplus payments	10	12	9	17	9	8	16	—	16	18	12
23	Total excluding all inter-government transfers²	6,987	7,072	8,710	10,228	9,972	10,640	14,038	19,686	15,031	18,990	22,075
Transfers to other governments:												
24	Subsidies, etc.	77	95	112	115	122	126	350	353	355	361	470
25	Total net general expenditure	7,064	7,167	8,822	10,343	10,094	10,766	14,388	20,049	15,386	19,351	22,545

¹ See footnotes 1 and 3, Table 2.

² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	7,318
2	Individuals	-	-	-	-	-	-	-	-	-	-	6,611
3	General sales	-	-	-	-	-	-	1,662	10,204	10,406	16,162	17,455
4	Motor fuel and fuel oil sales	8,879	9,619	10,368	12,488	13,202	13,883	14,698	15,440	16,078	19,040	19,813
5	Other sales	870	932	874	769	692	664	674	681	703	737	730
6	Real and personal property	99	100	103	103	105	105	105	104	93	96	97
7	Estate taxes and succession duties	12	5	2	5	2	12	1	1	1	1	4
8	Other	68	93	80	82	81	947	878	984	988	991	1,054
9	Total taxes	9,928	10,749	11,427	13,447	14,082	15,611	18,018	27,414	28,289	37,027	53,082
Privileges, licences and permits:												
10	Liquor control and regulation	278	287	280	282	293	285	276	318	296	310	303
11	Motor vehicles	3,664	3,938	4,103	4,518	4,909	5,092	5,082	5,492	5,823	6,046	6,236
12	Natural resources	1,254	1,320	1,401	1,589	1,641	1,326	1,286	1,483	1,413	1,354	1,415
13	Other	380	395	411	446	467	516	503	553	601	658	693
14	Total privileges, etc.	5,576	5,940	6,195	6,835	7,310	7,219	7,147	7,826	8,133	8,368	8,647
15	Sales and services	877	917	922	941	1,052	1,150	1,350	1,560	1,605	1,774	2,222
18	Fines and penalties	196	191	208	204	219	251	256	291	338	299	327
Contributions from own government enterprises:												
17	Liquor boards and commissions	9,180	9,459	9,547	10,247	10,599	11,473	11,743	11,508	11,710	12,317	12,787
18	Other	-	-	-	-	-	-	-	-	-	28	28
19	Other revenue	3	8	9	2	3	4	12	121	6	2	264
20	Non-revenue and surplus receipts	149	6	50	-	3	7	10	77	18	22	17
21	Sub-totals¹	25,909	27,270	28,358	31,676	33,268	35,715	38,536	48,797	50,079	59,835	77,374
Transfers from federal government:												
22	Fiscal and tax-sharing arrangements	173	279	300	356	238	26,708	27,659	32,178	32,589	32,792	23,782
23	Tax rentals	18,263	19,497	20,463	20,000	22,078	-	-	-	-	-	-
24	Subsidies, etc.	2,302 ²	2,302 ²	2,297 ²	2,297 ²	2,297 ²	2,057	9,557	9,557	9,557	9,632	12,632
25	Total net general revenue excluding grants-in-aid	46,647	49,348	51,418	54,329	57,881	64,480	75,752	90,532	92,225	102,259	113,788

¹ Included in provincial aggregate, item 26, Table 1.

² Includes municipal shared-cost contributions, 1952, 245; 1953, 245; 1954, 240; 1955, 240; 1956, 240.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	4,263	4,726	4,973	4,920	6,036	6,928	9,604	13,184	16,888	18,126	19,190
2	Other	588	672	738	884	937	1,123	1,157	1,481	2,182	1,911	2,253
3	Total health	4,851	5,398	5,711	5,804	6,973	8,051	10,761	14,665	19,070	20,037	21,443
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	1,418	1,501	1,565	1,586	1,716	1,877	2,245	2,402	2,136	2,658	2,999
5	Aid to blind and disabled persons	91	90	101	346	383	571	801	899	991	1,047	1,270
6	Old age assistance ¹	894	1,025	1,062	1,044	1,022	1,317	1,611	1,614	1,605	1,617	1,960
7	Other aid to the aged ¹	123	119	131	153	163	168	169	172	185	198	212
8	Other	577	661	688	725	823	807	822	1,007	1,063	1,122	1,447
9	Total social welfare	3,103	3,396	3,547	3,854	4,107	4,740	5,648	6,094	5,980	6,440	7,888
10	Education	11,046	11,199	11,689	12,906	15,836	16,302	16,914	19,260	25,564	25,386	27,127
Transportation and communications:												
11	Highways, roads and bridges	14,001	16,730	16,455	18,935	25,710	24,431	29,894	27,418	30,214	27,976	27,420
12	Other	670	839	796	672	467	986	2,330	702	885	742	560
13	Total transportation and communications	14,671	17,569	17,251	19,607	26,177	25,417	32,224	28,120	31,099	28,718	27,980
14	Natural resources and primary industries	2,410	2,595	2,763	2,999	2,881	3,817	3,263	3,971	8,562	4,007	4,420
15	Debt charges excluding debt retirement	5,127	5,352	5,456	5,682	6,386	7,101	7,639	8,227	9,777	10,607	11,230
16	Contributions to own government enterprises	391	368	603	494	283	400	369	212	337	413	286
Other expenditure:												
17	General government	1,434	1,807	1,852	1,847	2,529	2,688	3,025	4,027	4,746	4,180	5,518
18	Protection of persons and property	1,565	1,673	1,732	2,033	2,240	2,579	2,756	3,132	3,087	3,218	3,389
19	Recreation and cultural services	233	245	319	339	336	372	455	524	699	798	1,165
20	Other	737	666	732	1,178	991	874	1,228	1,163	1,266	2,208	1,356
21	Total other expenditure	3,969	4,391	4,635	5,397	6,096	6,513	7,464	8,846	9,798	10,404	11,428
22	Non-expense and surplus payments	2	14	4	2	234	386	77	264	418	72	49
23	Total excluding all inter-government transfers²	45,570	50,282	51,639	56,755	68,973	72,727	84,359	89,659	110,605	106,284	111,851
Transfers to other governments:												
24	Subsidies, etc.	894	972	999	933	1,071	1,020	1,033	1,031	1,084	1,275	1,329
25	Total net general expenditure	46,464	51,254	52,638	57,688	70,044	73,747	85,392	90,690	111,689	107,559	113,180

¹ See footnotes 1 and 3, Table 2.

² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	5,841
2	Individuals	-	-	-	-	-	-	-	-	-	-	4,742
3	General sales	7,743	7,494	5,953	6,773	7,538	7,262	7,942	8,694	9,058	9,499	9,663
4	Motor fuel and fuel oil sales	6,945	7,457	8,907	10,062	10,823	11,198	11,602	12,179	12,869	15,264	15,958
5	Other sales	1,337	1,533	1,658	1,722	1,792	1,827	2,086	2,021	2,095	2,265	2,322
6	Real and personal property	132	227	229	232	233	233	189	237	234	277	367
7	Estate taxes and succession duties	1	6	-	-	4	-	1	-	-	-	4
8	Other	42	66	77	79	86	632	695	739	7,425 ¹	776	824
9	Total taxes	16,200	16,823	16,824	18,868	20,476	21,152	22,515	23,870	31,681	28,061	39,721
Privileges, licences and permits:												
10	Liquor control and regulation	2	15	15	15	18	15	16	16	16	7	202
11	Motor vehicles	3,018	3,300	3,467	3,731	3,912	4,166	4,433	4,581	4,737	5,120	5,135
12	Natural resources	3,225	3,445	3,053	3,413	4,289	4,078	3,567	3,648	3,760	3,901	3,618
13	Other	353	357	393	420	590	413	433	456	501	549	632
14	Total privileges, etc.	6,598	7,117	6,928	7,579	8,809	8,672	8,449	8,701	9,014	9,577	9,587
15	Sales and services	424	594	1,706	645	834	1,096	666	1,032	1,333	1,127	1,666
16	Fines and penalties	85	87	76	126	150	199	195	214	227	240	272
Contributions from own government enterprises:												
17	Liquor boards and commissions	6,399	6,450	6,305	7,035	7,328	7,317	7,465	7,878	8,220	9,534	9,642
18	Other	-	-	-	-	-	-	-	-	-	-	-
19	Other revenue	8	7	7	10	15	20	62	58	72	96	73
20	Non-revenue and surplus receipts	9	2	-	4	10	7	10	12	38	30	37
21	Sub-totals²	29,723	31,060	31,846	34,267	37,622	38,463	39,362	41,765	50,585	48,685	60,998
Transfers from federal government:												
22	Fiscal and tax-sharing arrangements	187	283	216	207	228	21,474	22,466	26,399	26,864	26,325	16,878
23	Tax rentals	14,967	16,178	17,047	16,630	17,807	-	-	-	-	-	-
24	Subsidies, etc.	1,678	1,679	1,679	1,679	1,678	1,679	9,179	9,179	9,179	9,245	12,245
25	Total net general revenue excluding grants-in-aid	46,555	49,220	50,788	52,783	57,335	61,616	71,007	77,343	86,628	84,255	90,121

¹ Includes hospital insurance premiums, 6,662.
² Included in provincial aggregate, item 26, Table 1.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	4,818	5,176	4,709	4,673	5,311	6,353	6,157	9,175	17,962	16,134	17,520
2	Other	522	687	581	803	988	1,085	1,307	1,566	1,591	1,943	2,219
3	Total health	5,340	5,863	5,290	5,476	6,299	7,438	7,464	10,741	19,553	18,077	19,739
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	1,225	1,274	1,301	1,251	1,304	1,331	1,365	1,374	1,257	1,958	2,194
5	Aid to blind and disabled persons	98	94	140	281	376	517	686	730	766	802	948
6	Old age assistance ¹	1,118	1,252	1,295	1,317	1,287	1,572	1,841	1,801	1,756	1,770	2,082
7	Other aid to the aged ¹	161	154	163	169	174	189	211	214	227	196	191
8	Other	188	195	240	306	374	434	488	591	757	1,069	1,144
9	Total social welfare	2,790	2,969	3,139	3,324	3,515	4,043	4,591	4,710	4,763	5,795	6,559
10	Education	8,198	8,636	9,262	8,687	9,866	10,156	10,785	11,607	13,575	14,963	16,200
Transportation and communications:												
11	Highways, roads and bridges	14,287	14,670	17,637	20,822	21,877	22,486	25,568	28,120	31,431	28,804	28,326
12	Other	479	453	480	579	582	543	595	578	518	666	573
13	Total transportation and communications	14,766	15,123	18,117	21,401	22,459	23,029	26,163	28,698	31,949	29,470	28,899
14	Natural resources and primary industries	3,514	3,808	3,393	3,686	4,114	4,741	4,251	4,414	4,916	5,328	5,356
15	Debt charges excluding debt retirement	5,535	5,623	5,634	5,763	6,054	6,263	6,532	6,651	6,822	7,856	8,697
16	Contributions to own government enterprises	-	25	25	25	25	25	25	25	25	-	-
Other expenditure:												
17	General government	1,374	1,506	1,618	1,373	1,619	1,556	3,111	3,806	3,772	3,132	4,088
18	Protection of persons and property	766	951	1,086	1,297	1,556	1,709	1,924	2,101	2,265	2,690	3,010
19	Recreation and cultural services	55	53	123	122	162	244	243	268	360	328	382
20	Other	359	618	514	514	683	808	925	1,001	1,129	1,197	1,352
21	Total other expenditure	2,554	3,128	3,341	3,306	4,020	4,317	6,203	7,176	7,526	7,347	8,832
22	Non-expend and surplus payments	19	-	-	-	-	6	75	142	211	322	517
23	Total excluding all inter-government transfers²	42,716	45,175	48,201	51,668	56,352	60,018	66,089	74,164	89,340	89,158	94,799
Transfers to other governments:												
24	Subsidies, etc.	2,211	2,638	2,789	2,783	2,987	3,468	4,839	5,466	5,528	5,561	6,155
25	Total net general expenditure	44,927	47,813	50,990	54,451	59,339	63,486	70,928	79,630	94,868	94,719	100,934

¹ See footnotes 1 and 3, Table 2.
² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Taxes:											
	Income:											
1	Corporations	51,116	48,889	48,988	53,950	62,161	78,428	81,720	88,049	98,488	118,813	119,711
2	Individuals	—	—	25,223	30,206	36,359	41,294	47,773	54,454	60,678	85,080	98,318
3	General sales	38,783	41,711	44,067	51,053	56,764	60,743	62,941	68,613	69,440	115,883	153,088
4	Motor fuel and fuel oil sales	50,979	57,109	60,251	68,564	78,726	85,486	89,577	94,458	101,129	107,798	120,550
5	Other sales	20,173	23,637	23,158	25,195	27,545	31,828	34,555	36,826	38,418	41,366	45,714
6	Real and personal property	—	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	12,833	10,913	14,798	46,558	35,372	20,637	22,270	22,496	22,846	25,469	27,842
8	Other ¹	14,842	17,317	17,592	19,868	21,779	23,030	26,957	28,032	29,192	31,630	31,568
9	Total taxes	188,726	199,576	234,077	295,394	318,706	341,446	365,793	392,928	420,191	526,039	596,791
	Privileges, licences and permits:											
10	Liquor control and regulation	11,976	12,160	11,549	12,511	12,873	13,155	12,989	13,906	14,145	16,878	18,845
11	Motor vehicles	20,402	22,555	24,701	27,476	30,561	33,513	35,505	37,987	40,499	43,482	46,349
12	Natural resources	25,544	25,096	27,717	33,601	36,106	33,399	29,848	30,819	35,457	34,800	35,627
13	Other	5,438	5,240	5,525	5,749	6,102	6,263	7,062	8,440	8,799	10,943	12,827
14	Total privileges, etc.	63,360	65,051	69,492	79,337	85,642	86,330	85,404	91,152	98,900	106,103	113,648
15	Sales and services	3,223	3,704	4,264	4,702	5,047	5,088	6,580	7,365	7,389	15,257	14,852
16	Fines and penalties	568	684	797	863	847	1,012	1,091	1,083	1,130	1,456	1,636
	Contributions from own government enterprises:											
17	Liquor boards and commissions	21,839	21,921	22,527	25,082	28,171	30,358	31,490	33,495	32,583	37,031	43,269
18	Other	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,816
19	Other revenue	125	160	129	159	171	158	2,342	2,441	2,600	2,671	2,629
20	Non-revenue and surplus receipts	294	101	61	99	119	218	696	395	291	278	2,567
21	Sub-totals²	280,935	293,997	334,147	408,436	441,503	467,408	496,196	531,659	565,884	691,635	778,208
	Transfers from federal government:											
22	Fiscal and tax-sharing arrangements	910	2,120	1,661	1,009	1,186	44,735	57,285	70,135	71,586	62,512	82,418
23	Tax rentals	—	—	—	—	—	—	—	—	—	—	—
24	Subsidies, etc.	3,301	3,300	3,300	3,300	3,241	3,241	3,242	3,241	3,241	3,963	3,963
25	Total net general revenue excluding grants-in-aid	285,146	299,417	339,108	412,745	445,930	515,384	556,723	605,035	640,711	758,110	864,589

¹ Includes corporation taxes, 1952, 13,768; 1953, 16,301; 1954, 16,038; 1955, 18,013; 1956, 19,882; 1957, 21,369; 1958, 25,313; 1959, 26,293; 1960, 27,769; 1961, 29,576; 1962, 29,727.

² Included in provincial aggregate, item 26, Table 1.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Health:											
1	Hospital care	27,369	30,807	37,350	36,014	36,137	51,577	56,954	67,913	82,617	126,199	145,283
2	Other	4,802	6,303	5,714	6,472	6,917	7,463	8,485	8,980	13,261	13,508	15,419
3	Total health	32,171	37,110	43,064	42,486	43,054	59,040	65,439	76,893	95,878	139,707	160,702
	Social welfare:											
4	Aid to unemployed ¹ , unemployables and mothers' allowances	7,742	7,890	8,400	8,607	8,908	15,118	19,083	20,390	19,474	48,642	49,702
5	Aid to blind and disabled persons	511	589	586	3,195	4,172	6,704	8,983	8,990	8,506	8,298	9,495
6	Old age assistance ²	6,964	7,166	7,414	7,409	7,171	8,738	10,579	10,740	10,915	11,716	15,350
7	Other aid to the aged ²	1,990	1,777	2,272	2,867	3,291	3,154	3,154	2,128	3,334	3,857	6,664
8	Other	13,626	16,513	24,363	28,916	30,305	30,511	34,234	35,348	69,827	46,644	41,477
9	Total social welfare	30,833	33,935	43,035	50,994	53,847	64,225	74,477	77,594	112,056	119,157	122,688
10	Education	52,521	55,341	71,075	80,006	89,390	113,304	120,835	137,136	182,324	259,498	276,749
	Transportation and communications:											
11	Highways, roads and bridges	108,100	89,225	94,184	113,018	125,974	127,318	139,064	154,684	175,485	139,202	167,077
12	Other	494	487	486	496	492	495	473	557	1,008	580	1,925
13	Total transportation and communications	108,594	89,712	94,670	113,514	126,466	127,813	139,537	155,241	176,493	139,782	169,002
14	Natural resources and primary industries	30,938	36,254	37,535	44,972	49,242	51,624	54,778	60,826	70,470	67,947	67,126
15	Debt charges excluding debt retirement	11,322	11,470	13,621	13,148	13,349	12,450	12,256	12,059	14,415	19,786	30,518
16	Contributions to own government enterprises	4,152	1,015	464	532	—	—	—	—	625	—	—
	Other expenditure:											
17	General government	13,038	13,504	14,389	17,128	20,423	24,233	25,100	27,479	36,430	41,424	46,888
18	Protection of persons and property	20,169	22,850	20,637	21,437	22,596	24,569	26,946	32,682	35,119	33,898	45,224
19	Recreation and cultural services	1,776	2,076	1,500	1,479	1,483	1,730	1,869	4,783	3,260	4,123	4,504
20	Other	5,976	6,239	7,984	8,949	9,079	9,294	10,439	11,384	17,943	19,733	22,037
21	Total other expenditure	40,959	44,669	44,510	48,993	53,581	59,826	64,354	76,328	92,752	99,178	118,653
22	Non-expense and surplus payments	1,627	1,493	2,009	4,868	4,530	5,092	850	4,615	4,033	2,307	6,265
23	Total excluding all inter-government transfers³	313,117	310,999	349,983	399,513	433,459	493,374	532,526	600,692	749,046	847,362	951,703
	Transfers to other governments:											
24	Subsidies, etc.	—	—	—	200	—	—	500	250	250	250	250
25	Total net general expenditure	313,117	310,999	349,983	399,713	433,459	493,374	533,026	600,942	749,296	847,612	951,953

¹ Prior to 1961 unemployment assistance was included in "Other social welfare"

² See footnotes 1 and 3, Table 2.

³ Included in provincial aggregate, item 30, table 2.

TABLE 5. Net General Revenue — Provincial Government, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations.....	13,830	221	—	—	—	136,010	144,430	160,938	170,584	148,871	169,118
2	Individuals.....	9	3	—	2	—	1	—	—	—	—	152,021
3	General sales.....	—	—	—	—	—	—	—	—	—	82,371	179,339
4	Motor fuel and fuel oil sales.....	78,474	87,151	93,630	104,895	114,135	144,583	152,771	159,894	165,969	174,417	182,960
5	Other sales.....	10,330	10,739	10,268	8,662	8,939	9,176	9,907	10,159	10,270	10,872	11,497
6	Real and personal property.....	1,569	1,616	1,591	1,659	1,869	1,853	2,200	2,192	2,197	2,258	1,673
7	Estate taxes and succession duties.....	19,821	20,164	25,819	25,463	29,161	31,980	33,518	33,736	37,603	40,397	44,149
8	Other ¹	4,806	5,185	5,607	9,243	7,792	18,725	21,698	93,593	108,305	114,391	115,994
9	Total taxes.....	128,839	125,079	136,915	149,924	161,896	342,328	364,524	460,512	494,928	573,577	856,751
Privileges, licences and permits:												
10	Liquor control and regulation.....	14,532	14,916	14,509	15,027	15,008	21,582	19,538	24,645	26,373	26,996	26,465
11	Motor vehicles.....	25,895	27,451	30,002	42,350	49,718	53,914	58,981	68,469	70,193	72,713	71,862
12	Natural resources.....	24,976	22,110	23,018	26,903	29,332	33,191	31,619	37,440	43,995	43,097	43,468
13	Other.....	4,115	5,182	5,756	6,063	6,774	6,914	8,295	9,250	9,863	10,378	9,411
14	Total privileges, etc.....	69,518	69,659	73,285	90,343	100,832	115,601	118,433	139,804	150,424	153,184	151,206
15	Sales and services.....	4,310	5,430	5,836	6,844	7,061	7,277	9,066	11,019	11,027	13,415	15,062
16	Fines and penalties.....	1,128	1,298	1,597	2,021	2,696	2,606	2,598	2,423	2,371	2,358	2,653
Contributions from own government enterprises:												
17	Liquor boards and commissions.....	33,076	30,019	33,444	38,560	43,305	46,762	53,444	53,128	55,263	56,802	63,177
18	Other.....	—	—	—	—	—	—	—	—	—	—	—
19	Other revenue.....	110	91	92	386	192	243	226	316	662	1,387	569
20	Non-revenue and surplus receipts.....	84	135	159	164	166	310	223	353	442	463	477
21	Sub-total¹.....	237,065	231,711	251,328	288,242	316,148	515,127	548,514	667,555	715,117	801,166	1,089,895
Transfers from federal government:												
22	Fiscal and tax-sharing arrangements.....	474	1,097	1,342	1,574	1,428	75,712	94,912	107,254	114,370	121,303	791
23	Tax rentals.....	123,327	134,448	142,747	138,345	160,558	—	—	—	—	—	—
24	Subsidies, etc.....	3,641	3,641	3,641	3,641	3,641	3,641	3,641	3,641	3,641	4,624	4,624
25	Total net general revenue excluding grants-in-aid.....	364,507	370,897	399,058	431,802	481,775	594,480	647,067	778,450	833,128	927,113	1,095,310

¹ Includes corporation taxes, 1952, 726; 1953, 718; 1954, 268; 1955, 1,588; 1956, 383; 1957, 12,011; 1958, 14,360; 1959, 14,923; 1960, 15,093; 1961, 14,097; 1962, 12,747. Includes hospital insurance premiums, 1959, 71,398; 1960, 86,729; 1961, 89,509; 1962, 91,925.

² Included in provincial aggregate, item 26, Table 1.

TABLE 6. Net General Expenditure — Provincial Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care.....	48,995	50,854	56,490	60,475	65,742	70,466	82,656	161,857	187,743	215,856	235,112
2	Other.....	6,365	7,021	7,884	9,007	8,334	8,399	10,371	11,217	11,540	12,455	12,824
3	Total health.....	55,360	57,875	64,374	69,482	74,076	78,865	93,027	173,074	199,283	228,311	247,936
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances.....	9,416	9,175	10,063	10,610	11,073	13,669	17,453	17,623	21,527	24,473	25,138
5	Aid to blind and disabled persons.....	1,230	3,153	2,969	2,182	2,414	3,142	3,907	4,341	4,566	5,014	6,026
6	Old age assistance ¹	4,549	4,716	4,853	4,918	4,693	5,637	6,703	6,561	6,614	6,908	8,465
7	Other aid to the aged ¹	2,482	2,430	3,156	4,157	5,433	6,515	4,467	5,778	7,681	7,135	5,341
8	Other.....	3,865	4,056	4,575	4,705	5,342	6,980	9,424	9,945	9,787	10,640	11,785
9	Total social welfare.....	21,542	23,530	25,616	26,572	28,955	35,943	41,954	44,248	50,175	54,170	56,753
10	Education.....	76,866	83,272	93,972	102,712	111,139	151,920	186,307	211,589	231,994	271,022	355,614
Transportation and communications:												
11	Highways, roads and bridges.....	120,548	113,988	110,142	155,647	197,054	213,843	231,830	253,178	240,732	246,135	253,364
12	Other.....	—	—	15	—	—	—	—	—	5	31	20
13	Total transportation and communications.....	120,548	113,988	110,127	155,647	197,054	213,843	231,830	253,178	240,737	246,166	253,384
14	Natural resources and primary industries.....	19,479	21,070	20,984	27,160	28,343	33,830	34,560	36,605	36,180	39,390	41,018
15	Debt charges excluding debt retirement.....	25,146	22,337	27,349	26,909	28,475	31,366	35,221	39,315	45,985	51,709	58,556
16	Contributions to own government enterprises.....	8,866	9,442	7,311	7,976	6,144	7,359	1,454	1,324	511	544	921
Other expenditure:												
17	General government.....	9,366	13,480	17,111	19,987	18,208	24,378	25,494	33,834	32,049	36,428	39,125
18	Protection of persons and property.....	25,143	28,733	27,639	29,370	33,727	42,242	44,933	45,019	46,912	52,120	55,960
19	Recreation and cultural services.....	3,112	3,298	3,716	4,385	5,401	8,019	11,426	11,595	9,859	11,443	11,573
20	Other.....	3,170	3,442	4,563	3,194	4,166	3,834	5,527	6,816	7,715	10,071	11,202
21	Total other expenditure.....	40,791	48,953	53,029	56,936	61,502	78,473	87,380	97,264	96,535	110,062	117,860
22	Non-expense and surplus payments.....	195	204	218	230	276	254	4,867	12,307	3,420	2,115	5,900
23	Total excluding all inter-government transfers².....	368,793	380,671	402,980	473,644	535,964	631,853	716,600	868,904	904,820	1,003,489	1,138,142
Transfers to other governments:												
24	Subsidies, etc.....	3,226	3,544	18,019	15,288	16,191	24,628	25,336	29,326	32,488	33,220	34,302
25	Total net general expenditure.....	372,019	384,215	420,999	488,932	552,155	656,481	741,936	898,230	937,308	1,036,709	1,172,444

¹ See footnotes 1 and 3, Table 2.

² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	16,810
2	Individuals	4	-	1	-	-	-	-	-	-	-	20,380
3	General sales	-	-	-	-	-	-	-	-	-	-	-
4	Motor fuel and fuel oil sales	7,654	8,432	8,952	9,501	12,279	13,532	14,339	15,345	16,581	21,728	23,620
5	Other sales	1,215	1,249	1,198	1,124	889	267	667	704	702	760	761
6	Real and personal property	-	-	-	-	-	-	-	-	-	-	-
7	Estate taxes and succession duties	8	5	12	5	6	2	1	2	-	-	-
8	Other	12	15	22	23	28	1,041	1,161	14,235 ¹	14,642 ¹	20,932 ¹	15,088 ¹
9	Total taxes	8,893	9,701	10,185	10,653	13,202	14,842	16,168	30,286	31,925	43,420	76,660
Privileges, licences and permits:												
10	Liquor control and regulation	2,085	2,153	2,113	2,186	2,105	2,458	2,554	2,667	2,752	2,896	2,968
11	Motor vehicles	4,056	5,108	4,842	5,801	5,916	6,783	6,577	7,774	7,571	8,434	8,092
12	Natural resources	2,728	2,919	3,315	4,311	5,012	4,423	3,730	3,920	4,149	4,144	4,670
13	Other	530	604	644	683	725	779	815	1,181	1,337	1,946	2,126
14	Total privileges, etc.	9,399	10,784	10,914	12,981	13,758	14,443	13,676	15,542	15,809	17,420	17,856
15	Sales and services	1,174	1,042	1,033	1,124	1,177	1,171	1,516	1,629	1,793	1,786	1,948
16	Fines and penalties	212	231	225	250	342	353	328	378	404	422	456
Contributions from own government enterprises:												
17	Liquor boards and commissions	6,420	6,493	6,117	6,566	7,470	8,085	8,817	10,088	11,657	11,989	12,391
18	Other	3	-	-	-	-	-	92	-	-	31	-
19	Other revenue	64	20	14	16	6	16	92	21	23	31	27
20	Non-revenue and surplus receipts	453	188	137	169	194	241	320	333	375	399	429
21	Sub-totals²	26,618	28,459	28,625	31,759	36,149	39,151	40,917	58,277	61,986	75,467	109,767
Transfers from federal government:												
22	Fiscal and tax-sharing arrangements	383	569	28	114	51	32,411	33,624	39,472	40,105	40,464	18,759
23	Tax rentals	26,036	25,039	26,201	25,656	27,888	-	-	-	-	-	-
24	Subsidies, etc.	2,328 ³	1,755	1,852	1,820	2,032	2,032	2,032	2,065	2,054	2,089	2,089
25	Total net general revenue excluding grants-in-aid	55,365	55,822	56,706	59,349	66,120	73,594	76,573	99,814	104,145	118,020	130,615

¹ Includes hospital insurance premiums, 1959, 13,023; 1960, 13,083; 1961, 19,162; 1962, 13,038.

² Included in provincial aggregate, item 26, Table 1.

³ Includes municipal shared-cost contribution, 573.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	4,919	5,639	6,039	6,367	7,214	8,608	14,466	22,731	25,352	27,829	29,848
2	Other	1,014	1,044	1,322	1,344	1,682	1,784	2,053	2,383	2,417	2,881	3,278
3	Total health	5,933	6,683	7,361	7,711	8,896	10,392	16,519	25,114	27,769	30,710	33,126
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	1,483	1,856	2,156	2,179	2,606	1,423	2,452	2,504	3,917	5,417	6,081
5	Aid to blind and disabled persons	77	83	93	232	282	375	516	570	576	608	719
6	Old age assistance ¹	1,037	1,119	1,131	1,122	1,081	1,313	1,589	1,593	1,610	1,659	2,006
7	Other aid to the aged ¹	94	95	93	218	248	273	300	320	431	635	645
8	Other	837	894	968	1,012	1,199	1,428	1,800	2,117	3,068	3,559	3,879
9	Total social welfare	3,528	4,147	4,441	4,763	5,416	4,812	6,657	7,104	9,602	11,878	13,330
10	Education	8,962	11,100	11,794	12,034	13,201	16,972	22,575	30,264	30,863	35,048	38,531
Transportation and communications:												
11	Highways, roads and bridges	12,687	13,607	14,396	15,309	22,113	25,831	31,539	38,567	36,669	26,444	28,363
12	Other	-	-	-	21	23	35	47	46	39	37	203
13	Total transportation and communications	12,687	13,607	14,396	15,330	22,136	25,866	31,586	38,613	36,708	26,481	28,566
14	Natural resources and primary industries	4,390	4,342	4,281	4,814	5,160	5,836	6,393	8,417	11,367	13,557	11,814
15	Debt charges excluding debt retirement	122	- 283	- 733	- 459	- 325	- 833	- 1,150	- 444	1,220	3,106	3,530
16	Contributions to own government enterprises	889	1,072	775	775	775	775	775	275	275	-	-
Other expenditure:												
17	General government	2,107	2,432	2,371	2,270	2,504	3,071	4,715	7,219	6,995	4,990	4,399
18	Protection of persons and property	2,749	3,008	3,102	3,322	3,710	4,718	4,919	5,581	5,842	6,062	6,501
19	Recreation and cultural services	46	46	127	239	23	642	790	941	851	817	1,058
20	Other	529	391	486	919	1,137	1,110	1,182	1,653	2,665	1,616	1,850
21	Total other expenditure	5,431	5,877	6,086	6,750	7,374	9,541	11,606	15,394	16,353	13,485	13,808
22	Non-expense and surplus payments	81	74	65	83	99	113	149	240	176	151	161
23	Total excluding all inter-government transfers²	42,023	46,619	48,466	51,891	62,732	73,474	85,110	124,977	134,333	134,416	142,866
Transfers to other governments:												
24	Subsidies, etc.	-	83	86	139	135	2,141	2,711	2,718	2,722	2,821	3,613
25	Total net general expenditure	42,023	46,702	48,552	51,940	62,867	75,615	97,821	127,695	137,055	137,237	146,479

¹ See footnotes 1 and 3, Table 2.

² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	10,842
2	Individuals	-	-	-	-	-	-	-	-	-	-	14,292
3	General sales	15,629	17,941	17,055	16,592	20,688	20,158	21,667	22,502	23,142	22,498	39,237
4	Motor fuel and fuel oil sales	11,937	14,307	14,692	14,885	16,478	19,244	20,241	20,959	22,029	25,830	27,962
5	Other sales	56	58	66	71	81	101	103	106	95	112	105
6	Real and personal property	2,175	290	71	46	51	33	25	16	14	11	13
7	Estate taxes and succession duties	13	23	25	10	6	9	4	5	3	3	12
8	Other ¹	5,932	5,962	8,383	8,475	8,503	10,955	11,180	9,644	9,674	13,019	14,584
9	Total taxes	35,742	38,581	40,292	40,079	45,807	50,500	53,220	53,232	54,957	61,473	107,047
Privileges, licences and permits:												
10	Liquor control and regulation	50	63	53	53	56	57	23	20	19	102	96
11	Motor vehicles	4,761	5,394	5,729	5,745	5,517	6,602	6,998	7,492	7,584	8,026	8,496
12	Natural resources	6,694	10,259	9,891	13,750	23,803	26,045	23,945	19,677	20,229	20,879	28,025
13	Other	1,041	1,145	1,251	1,282	1,406	1,319	1,414	1,621	1,634	1,538	1,574
14	Total privileges, etc	12,546	16,861	16,924	20,840	30,782	34,023	32,380	28,810	29,466	30,545	38,191
15	Sales and services	1,944	2,576	1,856	2,041	2,888	2,775	3,050	3,336	3,426	3,807	5,548
16	Fines and penalties	209	259	341	294	416	634	691	683	716	784	805
Contributions from own government enterprises:												
17	Liquor boards and commissions	10,946	11,270	10,282	10,129	11,093	11,584	12,429	13,124	13,673	13,858	14,406
18	Other	745	600	600	600	816	821	2,702	3,576	3,489	3,067	4,254
19	Other revenue	20	63	96	66	41	107	165	123	177	116	240
20	Non-revenue and surplus receipts	749	867	482	548	467	304	335	393	308	260	267
21	Sub-totals²	62,901	71,077	70,873	74,597	92,310	100,748	104,972	103,277	106,192	113,910	170,758
Transfers from federal government:												
22	Fiscal and tax-sharing arrangements	31	43	44	47	50	33,137	34,357	40,283	40,636	40,625	28,410
23	Tax rentals	26,121	25,254	26,646	25,986	27,432	2,430	-	-	-	-	-
24	Subsidies, etc.	2,041	2,041	2,088	2,072	2,080	2,080	2,080	2,098	2,092	2,116	2,115
25	Total net general revenue excluding grants-in-aid	91,094	98,415	99,651	102,702	121,872	135,965	141,409	145,658	148,920	156,651	201,283

¹ Includes hospital insurance premiums, 1952, 5,860; 1953, 5,885; 1954, 8,290; 1955, 8,380; 1956, 8,409; 1957, 10,272; 1958, 10,474; 1959, 8,843; 1960, 8,822; 1961, 12,048; 1962, 13,383.

² Included in provincial aggregate, item 26, Table 1.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	23,630	24,692	29,157	29,440	29,815	33,724	33,301	30,119	30,830	34,286	37,534
2	Other	3,113	3,371	3,869	4,244	4,447	5,049	5,971	5,372	6,143	6,209	10,515
3	Total health	26,743	28,063	33,026	33,684	34,262	38,773	39,272	35,491	36,973	40,495	48,049
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	2,301	2,322	2,510	2,956	3,011	3,278	3,701	3,595	5,253	4,468	4,547
5	Aid to blind and disabled persons	68	89	76	244	318	430	539	568	590	653	866
6	Old age assistance ¹	1,593	1,607	1,671	2,059	2,358	2,623	2,962	2,924	2,928	2,565	2,727
7	Other aid to the aged ¹	655	702	919	1,411	1,579	2,573	178	487	625	1,386	2,625
8	Other	1,818	1,946	2,132	2,463	2,552	2,771	2,986	3,064	3,549	3,782	4,775
9	Total social welfare	6,435	6,666	7,308	9,133	9,818	11,675	10,366	10,638	12,945	12,854	15,540
10	Education	11,880	13,465	15,251	16,526	18,996	23,444	27,453	34,967	38,281	42,833	47,483
Transportation and communications:												
11	Highways, roads and bridges	17,209	17,458	18,405	17,685	24,836	26,881	31,552	31,065	30,835	28,094	29,270
12	Other	220	220	272	250	259	311	301	321	628	724	821
13	Total transportation and communications	17,429	17,678	18,677	17,935	25,095	27,192	31,853	31,386	31,463	28,818	30,091
14	Natural resources and primary industries	6,488	6,877	8,923	9,386	8,484	9,496	10,361	12,322	11,593	15,035	13,116
15	Debt charges excluding debt retirement	2,682	2,613	2,091	1,659	1,860	415	- 279	- 740	- 1,316	- 1,076	- 1,217
16	Contributions to own government enterprises	15	892	19	18	39	34	-	-	-	-	-
Other expenditure:												
17	General government	4,141	3,962	3,873	4,827	4,779	5,095	8,311	7,632	7,182	6,825	8,042
18	Protection of persons and property	2,861	3,445	4,660	4,423	4,676	5,768	6,823	6,460	7,910	6,888	7,377
19	Recreation and cultural services	336	714	942	819	605	681	966	1,226	1,100	2,118	4,319
20	Other	1,125	1,203	1,233	2,258	1,387	1,592	1,862	2,604	3,496	3,424	5,855
21	Total other expenditure	8,463	9,324	10,708	12,327	11,447	13,136	17,962	17,922	19,688	19,255	25,593
22	Non-expend and surplus payments	52	205	142	113	131	188	525	248	384	522	325
23	Total excluding all inter-government transfers²	80,187	85,783	96,145	100,781	110,132	124,353	137,513	142,234	150,011	158,736	178,980
Transfers to other governments:												
24	Subsidies, etc.	-	-	-	-	-	-	-	14	16	8	12
25	Total net general expenditure	80,187	85,783	96,145	100,781	110,132	124,353	137,513	142,248	150,027	158,744	178,992

¹ See footnotes 1 and 3, Table 2.

² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31

ALBERTA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	—	—	—	—	—	—	—	—	—	—	25,922
2	Individuals	—	—	—	—	—	—	—	—	—	—	24,000
3	General sales	—	—	—	—	—	—	—	—	—	—	—
4	Motor fuel and fuel oil sales	15,768	17,760	19,055	20,776	22,828	24,515	25,098	25,602	27,073	33,796	36,311
5	Other sales	1,235	1,399	1,499	1,428	1,374	1,158	1,066	695	777	901	921
6	Real and personal property	25	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	36	17	7	5	4	5	2	7	3	1	2
8	Other	1,060	1,078	1,047	1,446	38	1,739	1,930	2,109	2,170	2,189	2,296
9	Total taxes	18,124	20,254	21,608	23,653	24,244	27,417	28,096	28,413	30,023	36,887	89,452
	Privileges, licences and permits:											
10	Liquor control and regulation	1,014	1,016	859	973	1,023	797	863	923	934	965	1,122
11	Motor vehicles	7,658	8,646	9,262	10,021	10,645	12,758	11,474	12,171	12,923	13,968	15,443
12	Natural resources	63,695	103,000	88,023	134,025	140,626	131,857	118,320	150,332	111,820	125,310	129,922
13	Other	1,303	1,363	1,352	1,378	1,581	1,671	1,691	1,809	1,869	2,086	2,624
14	Total privileges, etc.	73,670	114,025	99,496	146,397	153,875	147,083	132,348	165,235	127,546	142,329	149,111
15	Sales and services	1,967	2,478	2,788	3,088	3,598	3,772	4,292	4,688	4,831	6,037	8,938
16	Fines and penalties	617	735	777	855	1,068	1,154	1,206	1,408	1,536	1,634	2,009
	Contributions from own government enterprises:											
17	Liquor boards and commissions	14,016	14,497	14,317	15,085	16,598	17,995	18,711	18,869	19,940	21,117	24,535
18	Other	180	195	50	58	215	290	246	475	178	943	1,220
19	Other revenue	189	45	64	90	44	39	248	273	105	325	86
20	Non-revenue and surplus receipts	289	269	292	350	323	373	392	512	371	750	789
21	Sub-totals¹	109,052	152,498	139,392	189,576	199,965	198,123	185,539	219,873	184,530	210,022	274,120
	Transfers from federal government:											
22	Fiscal and tax-sharing arrangements	991	1,398	1,658	1,958	1,767	45,618	48,557	56,609	58,595	60,140	16,981
23	Tax rentals	32,322	29,803	31,816	31,593	37,311	—	—	—	—	—	—
24	Subsidies, etc.	2,139 ²	2,154 ²	2,231 ²	2,199 ²	2,274	2,274	2,274	2,400	2,358	2,816	2,816
25	Total net general revenue excluding grants-in-aid	144,504	185,851	175,097	225,326	241,317	246,013	236,370	278,882	245,483	272,978	293,917

¹ Included in provincial aggregate, item 26, Table 1.

² Includes municipal shared-cost contributions, 1952, 12; 1953, 27; 1954, 3; 1955, 4.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31

ALBERTA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	10,633	15,782	18,484	22,054	24,084	25,795	29,815	32,785	35,840	40,802	37,202
2	Other	3,810	2,019	1,632	3,101	2,792	4,147	3,844	3,611	4,725	5,003	5,181
3	Total health	14,443	17,801	20,116	25,155	26,876	29,942	33,659	36,396	40,565	45,805	42,383
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	1,628	1,929	2,056	2,233	2,440	2,938	3,696	2,440	4,248	5,146	7,915
5	Aid to blind and disabled persons	33	360	789	864	920	1,247	1,431	1,729	1,976	2,009	2,093
6	Old age assistance ¹	3,458	3,722	5,220	5,475	5,247	5,981	6,108	6,370	6,461	6,285	6,644
7	Other aid to the aged ¹	252	614	473	529	165	212	200	4,290	2,669	3,462	3,215
8	Other	890	911	1,546	1,468	1,661	2,302	3,115	3,822	4,636	5,245	5,669
9	Total social welfare	6,261	7,536	10,084	10,569	10,433	12,680	14,550	18,651	19,990	22,147	25,536
10	Education	16,876	20,113	25,082	40,111	43,573	54,162	61,381	72,720	79,985	86,375	103,829
	Transportation and communications:											
11	Highways, roads and bridges	37,360	43,297	52,101	48,436	51,949	55,536	55,494	59,865	68,513	64,083	57,580
12	Other	305	336	345	339	300	360	366	327	379	322	392
13	Total transportation and communications	37,665	43,633	52,446	48,775	52,249	55,896	55,860	60,192	68,892	64,405	57,972
14	Natural resources and primary industries	10,548	11,000	12,282	11,290	13,007	14,497	17,307	22,417	25,949	25,122	20,351
15	Debt charges excluding debt retirement	856	1,684	3,958	5,293	7,527	10,278	13,168	15,565	16,825	16,268	15,212
16	Contributions to own government enterprises	21	17	9	—	—	—	—	—	—	—	—
	Other expenditure:											
17	General government	5,186	3,788	3,203	4,816	4,459	5,470	5,585	6,236	10,217	13,529	8,712
18	Protection of persons and property	5,501	5,626	7,600	7,532	8,452	9,473	12,050	12,809	15,832	16,284	15,674
19	Recreation and cultural services	203	206	688	2,813	6,176	3,228	1,592	1,695	3,052	3,291	3,182
20	Other	1,234	1,403	1,642	4,035	1,731	12,882	10,483	3,535	3,159	2,949	2,933
21	Total other expenditure	12,124	11,023	13,133	19,196	20,818	31,053	29,710	24,275	32,260	36,053	30,501
22	Non-expense and surplus payments	279	1,059	300	267	273	308	512	402	316	271	274
23	Total excluding all inter-government transfers²	97,361	110,498	129,494	150,070	159,702	188,260	199,811	219,488	251,132	263,910	265,634
	Transfers to other governments:											
24	Subsidies, etc.	6,222	7,652	8,809	9,305	10,298	11,160	15,219	15,169	15,182	15,218	16,629
25	Total net general expenditure	103,583	118,150	138,303	159,375	170,000	199,420	215,030	234,657	266,314	279,128	282,263

¹ See footnotes 1 and 3, Table 2.

² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	-	-	-	-	-	-	-	-	-	-	33,521
2	Individuals	-	-	-	-	-	-	-	-	-	-	35,995
3	General sales	34,279	35,467	55,178	68,307	85,133	87,245	84,488	90,066	87,606	92,672	99,944
4	Motor fuel and fuel oil sales	16,925	18,636	20,267	23,199	26,363	27,879	28,845	30,857	32,379	41,682	45,549
5	Other sales	3,136	3,337	3,075	2,977	2,527	2,723	2,899	2,989	2,919	3,126	2,361
6	Real and personal property	3,452	4,130	5,128	5,236	5,666	5,977	6,100	5,588	5,646	5,856	6,558
7	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-
8	Other	14,938 ¹	14,056 ¹	63	50	61	2,297	2,620	3,040	3,124	3,194	3,287
9	Total taxes	72,730	75,626	83,711	99,769	119,750	126,121	124,952	132,540	131,674	146,330	227,215
	Privileges, licences and permits:											
10	Liquor control and regulation	283	302	214	358	402	428	442	463	514	526	571
11	Motor vehicles	10,188	10,337	10,567	12,730	14,194	14,685	14,984	17,969	19,749	20,575	21,116
12	Natural resources	25,925	26,274	27,996	38,779	46,180	42,118	44,768	55,172	54,341	61,451	67,220
13	Other	1,485	1,499	1,620	1,680	1,861	1,822	2,051	2,689	2,530	2,790	3,107
14	Total privileges, etc.	37,881	38,412	40,397	53,547	62,637	59,053	62,245	76,293	77,134	83,342	92,014
15	Sales and services	3,922	3,784	3,883	4,457	4,937	5,636	6,317	6,008	6,041	6,311	7,216
16	Fines and penalties	349	387	404	490	669	770	696	707	692	720	775
	Contributions from own government enterprises:											
17	Liquor boards and commissions	20,600	21,081	21,049	22,461	24,896	26,671	26,697	27,061	27,898	28,866	30,911
18	Other	-	-	-	-	483	-	-	-	-	-	-
19	Other revenue	225	304	242	197	268	705	344	218	205	391	358
20	Non-revenue and surplus receipts	1,082	1,093	827	756	993	1,250	6,918	1,447	1,417	1,278	173
21	Sub-totals²	136,789	140,687	150,513	181,677	214,633	220,206	228,169	244,274	245,061	269,438	358,662
	Transfers from federal government:											
22	Fiscal and tax-sharing arrangements	1,099	853	1,812	2,422	1,415	60,309	66,272	68,203	73,946	75,310	3,592
23	Tax rentals	46,199	43,516	46,052	45,393	55,730	-	-	-	-	-	-
24	Subsidies, etc.	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,672	1,673
25	Total net general revenue excluding grants-in-aid	185,368	186,337	199,658	230,773	273,059	281,796	295,722	313,758	320,288	346,420	363,927

¹ Includes hospital insurance premiums, 1952 14,882; 1953, 14,001.

² Included in provincial aggregate, item 26, Table 1.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	36,336	38,737	41,754	42,462	44,880	51,056	44,225	42,578	45,986	47,403	47,561
2	Other	3,999	4,248	5,359	5,211	5,359	6,302	6,927	8,121	9,533	10,312	10,582
3	Total health	40,335	42,985	47,113	47,673	50,239	57,358	51,152	50,699	55,519	57,715	58,143
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	4,991	5,467	6,996	5,499	5,285	5,422	6,598	7,378	11,002	10,465	9,305
5	Aid to blind and disabled persons	160	158	252	416	442	579	780	1,270	986	965	929
6	Old age assistance ¹	1,657	1,819	1,829	1,751	1,636	1,928	2,246	2,310	2,291	2,244	2,288
7	Other aid to the aged ¹	4,929	5,126	7,187	6,920	10,087	10,476	9,362	10,546	11,286	11,234	11,350
8	Other	2,840	2,948	3,609	3,983	3,629	3,752	4,007	4,626	5,086	5,519	5,909
9	Total social welfare	14,577	15,518	19,873	18,569	21,079	22,157	22,993	26,130	30,651	30,427	29,781
10	Education	27,566	23,105	26,218	49,177	47,950	52,254	57,691	65,202	74,098	79,123	87,136
	Transportation and communications:											
11	Highways, roads and bridges	31,314	30,443	29,568	37,542	72,973	73,056	50,043	58,649	73,702	70,891	84,136
12	Other	1,164	1,240	1,943	1,726	2,254	2,187	1,706	1,837	1,536	1,868	1,672
13	Total transportation and communications	32,478	31,683	31,511	39,268	75,227	75,243	51,749	60,486	75,238	72,759	85,808
14	Natural resources and primary industries	14,423	14,506	14,709	15,168	18,731	20,485	23,996	21,561	27,443	27,490	24,495
15	Debt charges excluding debt retirement	7,491	7,026	6,201	5,786	4,919	5,263	5,109	1,119	- 938	- 1,214	- 1,138
16	Contributions to own government enterprises	-	-	188	288	633	1,457	1,802	2,319	2,561	2,986	3,198
	Other expenditure:											
17	General government	8,905	8,737	8,015	9,347	11,566	12,594	14,961	15,447	16,867	16,631	17,666
18	Protection of persons and property	6,209	8,227	9,553	10,373	11,939	14,009	12,559	14,217	15,339	15,881	15,977
19	Recreation and cultural services	1,675	1,231	1,401	1,354	2,681	2,793	2,546	2,384	2,764	3,019	2,930
20	Other	1,281	1,749	1,770	2,362	2,269	10,229	9,790	9,244	17,064	18,528	20,138
21	Total other expenditure	18,070	19,944	20,739	23,436	28,455	39,625	39,856	41,292	52,034	54,059	56,711
22	Non-expend and surplus payments	47	2,754	6,532	762	956	2,589	1,174	1,143	765	1,110	- 126
23	Total excluding all inter-government transfers²	154,987	157,521	173,084	200,127	248,189	276,431	255,522	269,951	317,371	324,455	344,008
	Transfers to other governments:											
24	Subsidies, etc.	13,888	14,259	5,501	7,363	9,452	11,034	11,062	11,101	11,137	11,199	12,859
25	Total net general expenditure	168,875	171,780	178,585	207,490	257,641	287,465	266,584	281,052	328,508	335,654	356,867

¹ See footnotes 1 and 3, Table 2.

² Included in provincial aggregate, item 30, Table 2.

TABLE 5. Net General Revenue - Provincial Governments, by Province - Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	-	-	-	-	-	-	-	-	-	-	-
2	Individuals	-	-	-	-	-	-	-	-	-	-	-
3	General sales	-	-	-	-	-	-	-	-	-	-	-
4	Motor fuel and fuel oil sales	175	175	232	274	347	248	321	361	504	485	630
5	Other sales	66	81	89	93	88	93	92	90	94	94	105
6	Real and personal property	59	88	95	99	106	110	118	193	202	225	293
7	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-
8	Other	12	8	7	5	5	6	5	3	4	3	-
9	Total taxes	312	352	423	471	546	457	536	647	804	807	1,028
	Privileges, licences and permits:											
10	Liquor control and regulation	2	7	11	30	13	42	29	59	67	85	89
11	Motor vehicles	69	75	113	120	127	139	152	169	186	209	275
12	Natural resources	27	25	91	103	80	63	71	86	98	123	82
13	Other	30	32	78	93	95	69	61	88	109	112	123
14	Total privileges, etc.	128	139	293	346	315	313	313	402	460	529	569
15	Sales and services	90	9	52	63	48	34	46	78	129	52	79
16	Fines and penalties	12	7	10	8	9	14	22	23	28	31	45
	Contributions from own government enterprises:											
17	Liquor boards and commissions	653	660	965	1,139	1,170	1,215	1,243	1,397	1,531	1,608	1,679
18	Other	-	-	-	-	-	-	-	-	-	-	-
19	Other revenue	-	-	-	-	3	112	40	3	9	10	11
20	Non-revenue and surplus receipts	9	6	18	82	41	45	65	96	30	83	46
21	Sub-totals¹	1,204	1,173	1,761	2,109	2,132	2,190	2,265	2,646	2,991	3,120	3,457
	Transfers from federal government:											
22	Fiscal and tax-sharing arrangements	-	-	-	-	-	1,050	947	949	976	1,013	3,476
23	Tax rentals	292	250	522	542	646	-	-	-	-	-	-
24	Subsidies, etc.	37	37	56	50	50	85	85	84	85	85	-
25	Total net general revenue excluding grants-in-aid	1,533	1,460	2,339	2,701	2,828	3,325	3,297	3,679	4,052	4,218	6,933

¹ Included in provincial aggregate, Item 26, Table 1.

TABLE 6. Net General Expenditure - Provincial Governments, by Province - Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	110	191	351	357	792	809	402	366	766	641	573
2	Other	63	18	48	61	42	155	140	212	340	379	667
3	Total health	173	209	399	418	834	964	542	578	1,106	1,020	1,240
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	56	35	59	62	52	50	59	89	58	99	155
5	Aid to blind and disabled persons	-	-	3	3	5	10	9	10	15	15	19
6	Old age assistance ¹	-	2	24	24	32	47	53	54	62	110	174
7	Other aid to the aged	-	-	-	-	-	-	-	-	-	-	-
8	Other	18	19	35	41	81	74	90	85	113	88	196
9	Total social welfare	74	56	121	130	150	181	211	238	248	312	544
10	Education	211	263	769	663	866	1,154	1,944	1,251	1,781	2,228	3,869
	Transportation and communications:											
11	Highways, roads and bridges	385	420	329	479	794	714	669	720	581	403	610
12	Other	-	-	-	-	-	-	-	94	56	25	5
13	Total transportation and communications	385	420	329	479	794	714	669	814	637	428	615
14	Natural resources and primary industries	20	15	22	38	37	65	54	60	56	49	160
15	Debt charges excluding debt retirement	-	-	-6	-11	-22	-31	13	24	34	39	73
16	Contributions to own government enterprises	-	-	-	-	-	-	-	-	-	-	-
	Other expenditure:											
17	General government	127	114	238	198	226	366	330	334	387	442	627
18	Protection of persons and property	6	1	4	3	8	16	14	30	23	64	986
19	Recreation and cultural services	-	-	4	5	50	54	11	63	57	72	160
20	Other	-	-	8	23	9	30	161	112	103	186	341
21	Total other expenditure	133	115	254	229	293	466	516	539	570	764	2,114
22	Non-expense and surplus payments	-	-	-	72	-	50	8	-	7	35	28
23	Total excluding all inter-government transfers²	996	1,078	1,888	2,018	2,952	3,563	3,957	3,504	4,439	4,875	8,643
	Transfers to other governments:											
24	Subsidies, etc.	77	76	66	115	77	112	125	147	204	217	242
25	Total net general expenditure	1,073	1,154	1,954	2,133	3,029	3,675	4,082	3,651	4,643	5,092	8,885

¹ See footnote 1, Table 2.

² Included in provincial aggregate Item 30, Table 2.

TABLE 7. Net General Revenue - Municipal Governments, by Province
For the Fiscal Years Ended Nearest to December 31

NEWFOUNDLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
1	Taxes:											
2	General sales	—	—	—	—	—	—	—	—	—	—	—
3	Motor fuel and fuel oil sales.....	203	202	220	238	299	342	348	439	419	451	635
4	Other sales	107	120	112	150	149	120	106	85	78	83	70
5	Real and personal property	1,392	1,528	1,210	1,326	1,498	1,708	2,197	2,315	2,730	2,858	3,020
6	Business .....	..	..	459	511	587	676	814	845	915	1,001	1,137
7	Other	66	92	76	94	117	118	136	141	164	342	208
8	Total taxes	1,768	1,942	2,077	2,319	2,650	2,964	3,601	3,825	4,306	4,735	5,070
9	Licences and permits	56	73	66	82	96	99	120	131	147	163	188
10	Contributions from government enterprises:											
11	Own enterprises	58	31	170	132	135	146	161	120	50	51	113
12	Federal-provincial in lieu of taxes	8	8	—	—	—	—	1	1	8	3	3
13	Other revenue	103	124	274	173	677	531	671	675	419	456	701
14	Sub-totals¹	1,993	2,178	2,587	2,706	3,558	3,740	4,554	4,752	4,930	5,408	6,075
15	Transfers from other governments:											
16	Federal:											
17	In lieu of taxes.....	—	50	16	11	47	33	71	9	210	165	141
18	Provincial:											
19	Subsidies, etc.	191	225	252	249	227	565	714	920	967	1,087	979
20	In lieu of taxes.....	—	—	7	7	7	7	7	7	7	7	6
21	Total net general revenue excluding grants-in-aid	2,184	2,453	2,862	2,973	3,839	4,345	5,346	5,688	6,114	6,667	7,201

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure - Municipal Governments, by Province
For the Fiscal Years Ended Nearest to December 31

NEWFOUNDLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
1	Health:											
2	Hospital care	—	—	—	—	—	—	—	—	—	—	—
3	Other	3	3	3	4	6	10	8	11	14	16	12
4	Total health	3	3	3	4	6	10	8	11	14	16	12
5	Sanitation and waste removal.....	375	403	427	418	775	912	554	906	1,234	1,920	1,104
6	Social welfare:											
7	Aid to unemployed and unemployables	—	—	—	—	—	—	—	—	—	—	—
8	Aid to aged	—	—	—	—	—	—	—	—	—	—	—
9	Other	—	—	—	—	—	—	—	—	—	—	4
10	Total social welfare	—	—	—	—	—	—	—	—	—	—	4
11	Education	—	—	—	2	2	—	163	206	214	202	294
12	Transportation and communications:											
13	Highways, roads and bridges	1,013	1,111	1,071	1,243	2,245	3,890	2,442	2,270	2,427	3,419	2,830
14	Other	—	—	—	—	—	—	—	—	—	—	—
15	Total transportation and communications	1,013	1,111	1,071	1,243	2,245	3,890	2,442	2,270	2,427	3,419	2,830
16	Debt charges excluding debt retirement	180	174	139	135	342	459	544	587	552	597	514
17	Contributions to own government enterprises	93	135	103	172	83	216	304	537	375	413	207
18	Other expenditure:											
19	General government	323	375	406	533	620	726	810	740	862	953	950
20	Protection of persons and property	126	160	154	146	226	247	257	313	418	517	574
21	Recreation and cultural services	65	75	529	455	368	186	196	195	274	159	264
22	Other	96	50	39	70	132	89	124	142	187	255	447
23	Total other expenditure	610	660	1,128	1,204	1,346	1,248	1,387	1,390	1,741	1,884	2,235
24	Total net general expenditure¹	2,274	2,486	2,871	3,178	4,799	6,735	5,402	5,907	6,557	8,451	7,200

¹ Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Taxes:											
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales.....	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	-	-	-	-	-	-	-	-	-	-	-
4	Real and personal property	1,320	1,380	1,429	1,542	1,539	1,662	1,717	1,779	2,065	2,471	2,642
5	Business	-	-	75	72	200	205	212	214	226	278	282
6	Other.....	29	30	30	104	104	124	135	145	155	158	134
7	Total taxes	1,349	1,410	1,534	1,718	1,843	1,991	2,064	2,138	2,446	2,907	3,058
8	Licences and permits.....	32	27	28	30	43	43	49	59	55	62	44
	Contributions from government enterprises:											
9	Own enterprises	63	95	97	122	106	111	104	92	83	80	99
10	Federal-provincial in lieu of taxes	-	-	-	-	-	3	8	13	2	2	-
11	Other revenue	40	49	44	53	57	58	54	58	69	67	78
12	Sub-totals¹	1,484	1,581	1,703	1,923	2,049	2,206	2,279	2,360	2,655	3,118	3,279
	Transfers from other governments:											
	Federal:											
13	In lieu of taxes	-	-	6	1	43	70	67	76	85	91	84
	Provincial:											
14	Subsidies, etc.	73	88	100	101	109	119	271	340	344	327	374
15	In lieu of taxes	-	-	-	-	-	-	5	4	1	-	-
16	Total net general revenue excluding grants-in-aid	1,557	1,669	1,809	2,025	2,201	2,395	2,622	2,780	3,085	3,536	3,737

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Health:											
1	Hospital care	2	2	-	2	2	2	2	2	-	-	-
2	Other	5	7	6	7	9	8	11	9	1	1	1
3	Total health	7	9	6	9	11	10	13	11	1	1	1
4	Sanitation and waste removal	4	9	6	11	20	28	115	411	444	162	123
	Social welfare:											
5	Aid to unemployed and unemployables.....	3	1	1	2	1	2	3	15	27	38	23
6	Aid to aged.....	-	-	-	-	-	-	-	-	-	-	-
7	Other	12	12	14	15	15	15	17	15	21	25	24
8	Total social welfare	15	13	15	17	16	17	20	30	48	63	47
9	Education ¹	749	754	1,523	959	1,253	1,935	2,165	1,511	2,507	3,828	5,668
	Transportation and communications:											
10	Highways, roads and bridges.....	653	362	517	591	355	323	389	396	778	1,026	731
11	Other	-	-	-	-	-	-	-	-	-	-	-
12	Total transportation and communications	653	362	517	591	355	323	389	396	778	1,026	731
13	Debt charges excluding debt retirement.....	151	189	192	211	260	304	305	335	365	378	439
14	Contributions to own government enterprises	3	1	1	-	-	-	39	48	13	32	28
	Other expenditure:											
15	General government.....	100	105	122	126	173	170	173	237	235	230	301
16	Protection of persons and property.....	141	157	169	198	204	251	277	300	390	441	611
17	Recreation and cultural services	43	54	113	321	392	77	70	67	102	78	103
18	Other	27	39	13	40	32	32	69	54	65	117	153
19	Total other expenditure	311	355	417	685	801	530	589	658	792	866	1,168
20	Total net general expenditure²	1,893	1,692	2,677	2,483	2,716	3,147	3,635	3,400	4,948	6,356	8,205

¹ Includes undetermined amount of net capital expenditure on provincially owned schools, since 1957.

² Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	—	—	—	—	—	—	—	—	—	—	—
2	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
3	Other sales	—	—	—	—	—	—	—	—	—	—	—
4	Real and personal property	18,691	19,415	19,033	20,197	22,527	24,954	26,400	29,176	33,275	35,724	39,876
5	Business	—	—	1,483	1,531	1,351	1,310	1,398	1,392	1,483	1,509	1,624
6	Other	585	708	952	939	1,022	1,214	1,264	1,383	1,337	1,602	1,634
7	Total taxes	19,276	20,123	21,468	22,667	24,900	27,478	29,062	31,951	36,095	38,835	43,134
8	Licences and permits	267	277	280	298	317	331	370	403	421	435	438
Contributions from government enterprises:												
9	Own enterprises	234	169	212	245	263	447	196	223	288	315	395
10	Federal-provincial in lieu of taxes	152	147	141	173	268	286	413	429	485	616	755
11	Other revenue	1,553	1,614	1,524	1,552	1,695	1,485	2,032	2,197	2,379	2,098	2,211
12	Sub-totals¹	21,482	22,330	23,625	24,935	27,443	30,027	32,073	35,203	39,668	42,299	46,933
Transfers from other governments:												
Federal:												
13	In lieu of taxes	380	400	461	1,088	1,229	1,899	2,010	2,142	2,287	2,394	2,518
Provincial:												
14	Subsidies, etc.	847	989	1,017	988	1,646	1,743	1,931	2,101	988	1,029	1,061
15	In lieu of taxes	—	—	—	—	—	—	—	10	12	—	—
16	Total net general revenue excluding grants-in-aid	22,709	23,719	25,103	27,011	30,318	33,669	36,014	39,456	42,955	45,722	50,512

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	2,141	2,677	3,897	2,295	2,644	2,724	2,327	1,892	1,894	2,653	2,602
2	Other	209	198	213	251	230	257	255	285	405	320	373
3	Total health	2,350	2,875	4,110	2,546	2,874	2,981	2,582	2,177	2,299	2,973	2,975
4	Sanitation and waste removal	1,222	1,132	1,367	1,052	1,657	1,659	1,769	3,412	2,787	2,795	2,528
Social welfare:												
5	Aid to unemployed and unemployables	—	—	—	—	530	661	690	886	295	371	380
6	Aid to aged ¹	—	—	—	—	—	—	—	722	529	806	806
7	Other	1,996	1,732	1,379	1,270	878	818	566	591	603	564	654
8	Total social welfare	1,996	1,732	1,379	1,270	1,408	1,479	1,256	1,477	1,620	1,464	1,840
9	Education	9,702	9,883	9,921	9,932	12,471	16,029	20,221	21,097	24,085	25,111	27,891
Transportation and communications:												
10	Highways, roads and bridges	2,899	2,667	2,806	3,224	3,263	4,315	3,656	3,977	3,736	3,825	4,475
11	Other	—	—	—	—	—	—	—	—	—	—	—
12	Total transportation and communications	2,899	2,667	2,806	3,224	3,263	4,315	3,656	3,977	3,736	3,825	4,475
13	Debt charges excluding debt retirement	1,738	1,683	1,939	2,007	2,628	2,662	2,994	3,429	4,071	4,277	4,673
14	Contributions to own government enterprises	41	88	62	92	43	27	17	83	56	43	64
Other expenditure:												
15	General government	1,909	1,931	2,075	2,280	2,543	2,668	2,957	3,044	3,313	3,723	4,479
16	Protection of persons and property	3,118	3,442	3,726	3,779	4,185	4,749	5,059	5,645	6,270	6,971	7,065
17	Recreation and cultural services	847	797	825	655	807	844	989	1,010	1,508	966	1,102
18	Other	909	968	1,080	1,064	1,129	931	1,610	1,490	2,468	2,312	3,258
19	Total other expenditure	6,783	7,138	7,706	7,778	8,664	9,192	10,615	11,189	13,559	13,972	15,904
20	Total net general expenditure²	26,731	27,198	29,290	27,901	33,008	38,344	43,110	46,841	52,213	54,460	60,350

¹ See footnote 3, Table 2.

² Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
1	Taxes:											
2	General sales	—	—	—	—	—	—	—	—	—	—	—
3	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
4	Other sales	—	—	—	—	—	—	—	—	—	—	—
5	Real and personal property	13,796	15,718	15,076	16,029	17,252	19,906	21,594	23,021	24,377	25,581	28,714
6	Business	—	987	1,186	1,373	1,463	1,579	1,601	1,867	2,424	1,916	—
7	Other	1,385	1,388	1,961	1,929	2,165	2,216	2,368	2,569	2,419	2,704	3,041
7	Total taxes	15,181	17,106	18,024	19,144	20,790	23,585	25,541	27,191	28,663	30,709	33,671
8	Licences and permits	142	159	163	194	196	226	210	224	250	251	305
Contributions from government enterprises:												
9	Own enterprises	355	363	354	207	302	300	246	145	322	319	369
10	Federal-provincial in lieu of taxes	189	95	96	113	124	173	169	167	108	116	170
11	Other revenue	677	652	713	778	836	991	915	990	1,049	1,067	1,162
12	Sub-totals¹	16,544	18,375	19,350	20,436	22,248	25,275	27,081	28,717	30,392	32,462	35,677
Transfers from other governments:												
Federal:												
13	In lieu of taxes	145	214	232	474	571	912	1,625	2,302	2,789	2,631	2,655
Provincial:												
14	Subsidies, etc.	2,069	2,598	2,662	2,846	2,995	3,514	4,482	4,965	6,406	5,609	6,255
15	In lieu of taxes	—	—	—	—	—	—	—	—	—	—	—
16	Total net general revenue excluding grants-in-aid	18,758	21,187	22,244	23,756	25,814	29,701	33,188	35,984	39,587	40,702	44,587

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	1,389	1,307	1,513	2,515	2,166	2,834	3,245	2,066	480	123	562
2	Other	134	204	207	166	194	210	221	211	414	506	322
3	Total health	1,523	1,511	1,720	2,681	2,360	3,044	3,466	2,277	894	629	884
4	Sanitation and waste removal	587	647	670	506	1,030	789	1,394	1,085	1,007	1,461	1,328
Social welfare:												
5	Aid to unemployed and unemployables	403	474	477	433	444	466	445	472	596	495	902
6	Aid to aged ¹	180	124	136	178	184	166	182	168	108	298	125
7	Other	264	242	285	322	335	365	402	427	447	531	517
8	Total social welfare	847	840	898	933	963	997	1,029	1,067	1,151	1,324	1,544
9	Education	11,293	12,191	12,476	12,703	14,817	14,820	15,349	17,671	19,412	20,948	23,078
Transportation and communications:												
10	Highways, roads and bridges	2,870	3,195	3,303	3,536	3,634	3,352	5,197	5,044	4,612	4,776	4,548
11	Other	—	—	—	—	—	—	—	—	—	—	—
12	Total transportation and communications	2,870	3,195	3,303	3,536	3,634	3,352	5,197	5,044	4,612	4,776	4,548
13	Debt charges excluding debt retirement	989	983	1,052	1,219	1,331	2,490	2,864	3,207	3,595	3,088	3,517
14	Contributions to own government enterprises.....	392	439	339	344	288	363	501	438	147	178	332
Other expenditure:												
15	General government	1,818	2,038	2,217	2,182	2,302	2,523	2,796	3,121	3,079	3,062	3,291
16	Protection of persons and property	2,473	2,817	2,802	3,028	3,248	3,382	3,651	4,039	4,699	4,983	5,496
17	Recreation and cultural services	320	457	726	541	762	683	798	1,097	1,098	1,356	1,407
18	Other	1,059	1,031	1,200	1,082	1,874	1,347	1,421	1,573	1,825	2,721	4,056
19	Total other expenditure	5,670	6,343	6,945	6,833	8,186	7,935	8,666	9,830	10,701	12,122	14,250
20	Total net general expenditure²	24,171	26,149	27,403	28,755	32,609	33,790	38,466	40,617	41,519	44,526	49,481

¹ See footnote 3, Table 2.

² Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General Sales	30,841	35,366	38,867	47,423	50,632	55,837	69,384	78,305	82,593	54,247	42,292
2	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
3	Other sales	1,394	1,379	1,368	1,500	2,000	2,400	2,800	1,613	1,538	1,577	1,676
4	Real and personal property	124,437	134,968	132,190	141,390	172,883	189,044	207,692	252,229	270,874	294,051	329,342
5	Business .....	..	..	11,830	14,123	14,000	16,000	17,500	21,276	23,592	23,890	25,985
6	Other	11,605	11,155	13,220	15,884	7,428	5,322	7,954	6,685	8,713	8,024	8,305
7	Total taxes	168,277	182,868	197,475	220,320	246,943	268,603	305,330	360,108	387,310	381,789	407,600
8	Licences and permits	4,498	4,130	4,809	5,097	5,071	5,224	5,358	5,595	5,294	5,601	6,327
Contributions from government enterprises:												
9	Own enterprises	17,580	18,418	20,754	15,610	16,197	16,795	22,742	20,036	11,825	4,572	3,577
10	Federal-provincial in lieu of taxes	—	—	—	—	—	—	—	—	270	270	3,277
11	Other revenue	11,706	20,443	12,209	11,057	14,834	16,420	16,878	21,345	19,764	25,371	29,878
12	Sub-totals¹	202,061	225,859	235,247	252,084	283,045	307,042	350,308	407,084	424,463	417,603	450,659
Transfers from other governments:												
Federal:												
13	In lieu of taxes	—	—	—	—	1,002	1,700	1,000	3,000	4,142	6,381	4,065
Provincial:												
14	Subsidies, etc.	—	—	—	—	—	—	250	250	250	250	250
15	In lieu of taxes	—	—	—	—	—	—	—	—	—	—	—
16	Total net general revenue excluding grants-in-aid	202,061	225,859	235,247	252,084	284,047	308,742	351,558	410,334	428,855	424,234	454,974

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	—	—	—	—	—	—	—	—	—	—	—
2	Other	8,937	9,421	13,478	14,443	15,967	15,458	16,589	15,403	8,713	5,482	5,624
3	Total health	8,937	9,421	13,478	14,443	15,967	15,458	16,589	15,403	8,713	5,482	5,624
4	Sanitation and waste removal	8,249	8,648	8,194	7,520	7,557	8,197	9,050	9,842	9,445	11,703	12,768
Social welfare:												
5	Aid to unemployed and unemployables	—	—	—	—	—	—	—	—	—	—	—
6	Aid to aged	—	—	—	—	—	—	—	—	—	—	—
7	Other	4,901	4,759	4,363	4,752	4,660	3,557	3,941	5,393	6,872	6,115	7,718
8	Total social welfare	4,901	4,759	4,363	4,752	4,660	3,557	3,941	5,393	6,872	6,115	7,718
9	Education	91,563	90,307	113,135	127,334	128,000	133,767	158,039	182,597	229,903	202,951	220,814
Transportation and communications:												
10	Highways, roads and bridges	21,359	23,595	26,476	30,943	34,151	40,311	45,583	48,307	38,884	38,899	38,030
11	Other	—	—	—	—	—	—	—	—	—	—	—
12	Total transportation and communications	21,359	23,595	26,476	30,943	34,151	40,311	45,583	48,307	38,884	38,899	38,030
13	Debt charges excluding debt retirement	13,368	14,773	16,073	18,152	22,089	25,935	31,015	38,289	40,025	46,718	51,603
14	Contributions to own government enterprises	573	606	1,167	1,500	2,056	2,891	2,951	4,254	1,230	2,639	1,109
Other expenditure:												
15	General government	18,715	20,227	22,697	21,738	23,571	28,059	32,062	35,274	38,745	42,119	50,600
16	Protection of persons and property	25,531	27,243	29,779	32,362	34,890	38,375	42,521	45,731	50,883	57,384	67,986
17	Recreation and cultural services	6,038	6,588	7,387	7,385	9,410	8,814	9,653	10,207	11,258	13,490	16,115
18	Other ¹	41,185	45,891	56,236	62,878	78,178	91,421	59,855	110,499	99,693	107,574	117,828
19	Total other expenditure	91,469	99,949	116,099	124,363	146,049	166,669	144,091	201,711	200,579	220,567	252,529
20	Total net general expenditure²	240,419	252,058	298,985	329,007	360,529	396,785	411,259	505,796	535,651	535,074	590,195

¹ Includes unclassified capital expenditure: 1952, 38,118; 1953, 42,115; 1954, 52,669; 1955, 58,715; 1956, 73,103; 1957, 86,396; 1958, 57,708; 1959, 105,180; 1960, 89,630; 1961, 101,266; 1962, 106,383.

² Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
1	Taxes:											
2	General sales	—	—	—	—	—	—	—	—	—	—	—
3	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
4	Other sales	—	—	—	—	—	—	—	—	—	—	—
5	Real and personal property	263,055	282,943	309,235	339,510	385,564	435,130	469,299	529,889	592,244	642,483	690,711
6	Business ¹	—	—	—	—	—	—	—	—	—	—	—
6	Other	142	190	182	181	184	181	171	128	134	117	95
7	Total taxes	263,197	283,133	309,417	339,691	385,748	435,311	469,470	530,017	592,378	642,600	690,806
8	Licences and permits	3,939	4,632	4,915	5,258	5,622	6,040	6,777	6,759	6,907	7,413	7,727
9	Contributions from government enterprises:											
10	Own enterprises	3,540	3,324	2,003	1,986	2,125	1,548	1,067	1,174	1,397	1,368	2,113
10	Federal-provincial in lieu of taxes	747	829	575	864	2,072	3,186	3,682	4,590	5,382	5,532	7,331
11	Other revenue	16,565	21,826	25,972	30,637	33,998	36,053	41,867	44,307	42,661	42,203	48,133
12	Sub-totals²	287,988	313,744	342,882	378,438	429,565	482,138	522,863	586,847	648,725	699,116	756,110
13	Transfers from other governments:											
13	Federal:											
14	In lieu of taxes	2,240	2,183	2,296	2,833	4,700	9,443	10,096	10,800	12,269	14,388	12,545
14	Provincial:											
15	Subsidies, etc.	2,787	2,675	14,479	17,790	17,741	26,242	27,479	29,374	31,675	33,957	38,571
15	In lieu of taxes	—	—	448	530	628	788	922	1,035	1,232	1,354	1,787
16	Total net general revenue excluding grants-in-aid	293,015	318,602	360,105	399,591	452,634	518,611	561,360	628,056	693,901	748,815	809,013

¹ Not separable from real property tax.
² Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
1	Health:											
2	Hospital care	12,611	14,965	21,721	18,323	20,475	22,179	19,931	17,587	22,638	19,883	28,672
3	Other	5,937	4,971	4,196	4,106	6,605	7,870	7,748	7,402	8,571	9,810	9,697
3	Total health	18,548	19,936	25,917	22,429	27,080	30,049	27,679	24,989	31,209	29,693	38,369
4	Sanitation and waste removal	21,877	32,107	92,046	57,315	73,356	64,040	68,851	77,192	84,993	109,413	101,742
5	Social welfare:											
6	Aid to unemployed and unemployables	3,472	3,173	3,738	4,642	3,864	4,160	4,518	5,098	5,065	4,230	5,926
7	Aid to aged ¹	464	1,577	1,810	—	—	—	—	—	—	—	—
8	Other	9,550	9,598	11,714	14,206	16,503	14,800	17,197	17,003	20,298	20,176	19,018
8	Total social welfare	13,486	14,348	17,262	18,848	20,367	18,960	21,715	22,101	25,363	24,406	24,944
9	Education	136,353	144,261	160,999	174,362	198,699	229,190	224,726	263,830	306,307	318,378	330,527
10	Transportation and communications:											
11	Highways, roads and bridges	43,786	50,713	71,031	104,156	100,190	152,635	158,959	180,558	188,433	167,861	204,499
12	Other	—	—	—	—	—	—	—	—	—	—	—
12	Total transportation and communications	43,786	50,713	71,031	104,156	100,190	152,635	158,959	180,558	188,433	167,861	204,499
13	Debt charges excluding debt retirement	12,422	15,754	20,443	22,172	26,791	36,307	38,651	45,759	56,557	65,479	70,889
14	Contributions to own government enterprises	1,558	1,677	1,756	1,819	4,205	2,112	2,562	3,011	10,953	10,888	12,158
15	Other expenditure:											
16	General government	22,948	26,838	31,293	39,050	46,239	46,068	50,772	54,560	60,199	58,066	65,094
17	Protection of persons and property	43,180	46,358	56,528	70,684	72,190	77,510	85,678	95,430	102,289	113,457	122,211
18	Recreation and cultural services	13,259	15,813	15,267	19,195	19,984	21,612	26,639	30,628	36,067	37,108	45,541
18	Other	11,782	11,263	12,453	10,415	12,568	20,291	21,031	22,128	27,215	21,131	26,723
19	Total other expenditure	91,169	100,272	115,541	139,344	150,981	165,481	184,120	202,746	225,770	229,762	259,569
20	Total net general expenditure²	339,199	379,068	504,995	540,445	601,669	698,774	727,263	820,186	929,585	955,880	1,042,697

¹ See footnote 3, Table 2.
² Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	—	—	—	—	—	—	—	—	—	—	—
2	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
3	Other sales	296	322	344	346	372	380	385	509	434	459	483
4	Real and personal property	39,548	40,880	40,164	43,522	48,253	51,040	52,877	57,272	63,276	73,263	76,571
5	Business	9	9	3,187	3,380	3,879	4,132	4,453	4,706	5,279	5,604	6,027
6	Other	—	—	2	15	15	18	73	78	87	82	58
7	Total taxes	39,853	41,211	43,697	47,263	52,519	55,570	57,788	62,565	69,076	79,408	83,139
8	Licences and permits	751	838	914	1,015	1,066	1,157	1,271	1,558	1,512	1,508	1,635
Contribution from government enterprises:												
9	Own enterprises	1,480	1,252	1,251	1,203	1,256	1,238	1,300	1,239	1,245	1,068	1,035
10	Federal-provincial in lieu of taxes	325	380	592	943	1,030	1,046	1,160	1,275	1,309	1,304	1,263
11	Other revenue	2,722	2,393	3,027	3,170	3,270	3,424	3,443	3,498	3,947	4,251	5,072
12	Sub-totals¹	45,131	46,074	49,481	53,594	59,141	62,435	64,962	70,135	77,089	87,539	92,144
Transfers from other governments:												
Federal:												
13	In lieu of taxes	—	38	20	90	705	944	1,212	1,056	1,157	1,542	1,746
Provincial:												
14	Subsidies, etc.	—	—	—	—	—	1,784	2,296	2,082	2,152	2,299	3,238
15	In lieu of taxes	—	61	68	111	111	144	205	212	216	204	203
16	Total net general revenue excluding grants-in-aid	45,131	46,173	49,569	53,795	59,957	65,307	68,675	73,485	80,614	91,584	97,331

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	2,337	2,116	2,378	3,227	2,227	2,363	1,822	1,106	1,788	397	771
2	Other	865	655	631	617	620	675	713	784	758	1,420	1,018
3	Total health	3,202	2,771	3,009	3,844	2,847	3,038	2,535	1,890	2,546	1,817	1,789
4	Sanitation and waste removal	1,919	2,672	2,883	2,780	3,165	4,384	3,431	5,305	4,927	5,954	7,060
Social welfare:												
5	Aid to unemployed and unemployables	865	548	683	776	743	71	679	282	782	1,177	1,207
6	Aid to aged ¹	49	36	50	56	70	137	48	230	178	—	—
7	Other	783	806	884	1,026	1,070	1,126	796	1,340	523	567	693
8	Total social welfare	1,697	1,390	1,617	1,858	1,883	1,334	1,523	1,852	1,483	1,744	1,900
9	Education ²	17,209	18,255	20,945	22,162	24,391	25,824	27,796	30,392	42,266	64,426	52,719
Transportation and communications:												
10	Highways, roads and bridges	9,654	11,732	13,349	16,518	15,401	16,729	18,698	19,448	22,399	24,781	31,656
11	Other	—	—	—	—	—	—	—	—	—	—	—
12	Total transportation and communications	9,654	11,732	13,349	16,518	15,401	16,729	18,698	19,448	22,399	24,781	31,656
13	Debt charges excluding debt retirement	1,335	1,386	1,399	1,539	2,080	2,183	2,306	3,630	4,752	5,954	6,855
14	Contributions to own government enterprises	881	855	913	1,013	683	838	1,033	1,213	1,210	1,561	1,845
Other expenditure:												
15	General government	3,525	3,863	3,990	4,227	4,540	4,655	5,169	5,367	5,894	7,281	8,384
16	Protection of persons and property	5,759	6,418	6,692	7,274	7,902	8,394	9,825	10,431	11,383	11,677	13,466
17	Recreation and cultural services	992	1,309	1,244	1,458	1,749	1,728	2,040	2,624	3,275	4,326	4,533
18	Other	2,758	2,892	2,317	2,235	1,967	2,909	2,703	3,839	3,120	4,775	3,603
19	Total other expenditure	13,034	14,482	14,243	15,194	16,158	17,686	19,737	22,261	23,672	28,059	29,986
20	Total net general expenditure³	48,931	53,543	58,358	64,908	66,608	72,016	77,059	85,991	103,255	134,296	133,810

¹ See footnote 3, Table 2.

² Since this table has been compiled, DES has ascertained that the amount included herein for capital expenditure of schools operated by local authorities may be overstated, particularly in 1961 and 1962.

³ Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousand of dollars												
1	Taxes:											
2	General sales	—	—	—	—	—	—	—	—	—	—	—
3	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
4	Other sales	519	579	696	710	696	718	730	713	734	862	1,013
5	Real and personal property	41,435	47,266	52,149	55,131	58,708	64,482	68,464	73,563	78,998	83,083	87,605
6	Business ¹	1,150	1,197	1,030	1,159	1,201	1,280	1,484	1,120	1,606	1,876	910
7	Other	1,150	1,197	1,030	1,159	1,201	1,280	1,484	1,120	1,606	1,876	910
	Total taxes	43,104	49,042	53,875	57,000	60,605	66,480	70,678	75,396	81,338	85,821	89,528
8	Licences and permits	756	967	1,148	1,298	1,452	1,640	1,831	1,918	1,974	2,206	2,481
9	Contributions from government enterprises:											
10	Own enterprises	2,827	2,861	2,945	2,768	3,199	3,359	3,317	3,578	3,666	4,657	4,947
	Federal-provincial in lieu of taxes	21	171	171	198	360	577	930	943	1,507	2,032	2,306
11	Other revenue	3,798	4,147	4,168	4,871	5,449	5,090	5,660	5,865	6,790	6,646	7,050
12	Sub-totals²	50,508	57,188	62,307	66,135	71,065	77,146	82,416	87,700	95,275	101,362	106,312
13	Transfers from other governments:											
	Federal:											
	In lieu of taxes	104	17	—	32	295	460	759	581	985	1,021	884
	Provincial:											
14	Subsidies, etc.	—	—	—	—	—	—	—	—	—	—	—
15	In lieu of taxes	—	—	—	—	34	101	82	72	—	75	79
16	Total net general revenue excluding grants-in-aid	50,612	57,205	62,307	66,167	71,394	77,707	83,257	88,353	96,260	102,458	107,275

¹ Not separable from real property tax.
² Included in municipal aggregate item 26, Table 1.

TABLE 8. Net General Expenditure — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousand of dollars												
1	Health:											
2	Hospital care	2,323	2,588	2,751	2,823	1,766	2,104	3,506	2,189	4,397	3,112	3,438
3	Other	2,163	2,409	3,099	3,530	3,722	3,650	3,619	3,867	3,257	3,283	2,429
	Total health	4,486	4,997	5,850	6,353	5,488	5,754	7,125	6,056	7,654	6,395	5,867
4	Sanitation and waste removal	2,268	3,174	3,486	4,132	6,390	6,240	6,738	6,838	6,414	6,956	8,605
5	Social welfare:											
6	Aid to unemployed and unemployables	167	453	417	514	342	399	531	730	355	668	602
7	Aid to aged	—	—	14	6	22	146	86	128	91	—	100
8	Other	214	170	155	162	178	433	285	260	437	678	511
	Total social welfare	381	623	586	682	542	978	902	1,118	883	1,346	1,213
9	Education	22,796	24,550	29,270	29,948	33,688	35,778	37,353	43,429	45,128	47,791	52,826
10	Transportation and communications:											
11	Highways, roads and bridges	11,987	14,180	14,274	16,538	17,956	18,543	20,102	22,433	25,523	22,865	25,099
12	Other	—	—	—	—	—	—	—	—	—	—	—
	Total transportation and communications	11,987	14,180	14,274	16,538	17,956	18,543	20,102	22,433	25,523	22,865	25,099
13	Debt charges excluding debt retirement	909	1,384	1,651	1,998	2,361	2,977	3,453	4,212	4,932	6,552	6,839
14	Contributions to own government enterprises	251	378	387	111	238	320	356	368	1,400	1,817	2,261
15	Other expenditure:											
16	General government	4,105	4,518	4,871	5,752	5,632	6,044	6,670	6,941	7,253	7,200	8,227
17	Protection of persons and property	3,212	3,627	4,077	3,845	5,037	5,952	6,707	7,534	8,004	8,969	9,231
18	Recreation and cultural services	1,740	1,864	2,214	2,213	2,460	2,970	3,590	5,105	3,712	6,246	6,741
19	Other	1,551	1,979	1,975	2,493	2,505	3,130	2,796	3,415	2,636	3,186	3,153
	Total other expenditure	10,608	11,988	13,137	14,303	15,634	18,096	19,763	22,995	21,605	25,601	27,352
20	Total net general expenditure²	53,686	61,274	68,641	74,065	82,297	88,686	95,792	107,449	113,539	119,323	130,062

¹ See footnote 3, Table 2.
² Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	—	—	—	—	—	—	—	—	—	—	—
2	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
3	Other sales	—	—	—	—	—	—	—	—	—	—	—
4	Real and personal property	52,987	58,206	61,743	62,127	68,845	79,906	87,079	94,364	105,187	116,554	128,002
5	Business	—	—	3,136	3,505	3,889	4,309	5,182	5,837	6,720	7,129	7,459
6	Other	92	83	82	83	84	87	—	—	—	—	—
7	Total taxes	53,079	58,289	64,961	65,715	72,818	84,302	92,261	100,201	111,907	123,683	135,461
8	Licences and permits	673	863	927	1,292	1,417	1,911	2,018	2,000	2,369	3,556	3,068
Contributions from government enterprises:												
9	Own enterprises	2,816	3,695	3,906	4,073	4,549	5,326	6,705	7,471	8,958	10,139	11,157
10	Federal-provincial in lieu of taxes	92	97	135	127	158	506	227	642	625	775	3,155
11	Other revenue	4,803	5,329	5,892	6,215	7,671	8,458	9,057	10,824	12,194	14,415	15,426
12	Sub-totals¹	61,463	68,273	75,821	77,422	86,613	100,503	110,268	121,138	136,053	152,568	168,267
Transfers from other governments:												
Federal:												
13	In lieu of taxes	124	153	100	270	455	648	1,467	1,909	1,943	2,020	2,108
Provincial:												
14	Subsidies, etc.	6,510	7,686	9,006	9,428	9,693	10,990	15,212	15,197	15,266	15,352	14,927
15	In lieu of taxes	—	—	63	57	66	78	—	—	—	—	—
16	Total net general revenue excluding grants-in-aid	68,097	76,112	84,990	87,177	96,827	112,219	126,947	138,244	153,262	169,940	185,302

¹ Included in municipal aggregate, Item 26, Table 1.

TABLE 8. Net General Expenditure — Municipal Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	4,311	1,595	1,130	952	245	5,435	1,885	4,783	2,829	12,567	10,959
2	Other	4,189	5,299	6,747	8,472	9,714	9,943	8,873	7,796	6,297	2,101	2,776
3	Total health	8,500	6,894	7,877	9,424	9,959	15,378	10,758	12,579	9,126	14,668	13,735
4	Sanitation and waste removal	7,686	10,628	14,545	14,867	15,851	18,904	14,566	15,229	9,351	13,680	15,338
Social welfare:												
5	Aid to unemployed and unemployables	—	—	—	—	—	—	—	—	—	—	—
6	Aid to aged	—	—	—	—	—	—	—	—	—	—	—
7	Other	1,317	1,467	1,579	1,867	1,746	1,953	1,672	1,535	2,027	2,734	2,640
8	Total social welfare	1,317	1,467	1,579	1,867	1,746	1,953	1,672	1,535	2,027	2,734	2,640
9	Education	32,143	47,660	40,406	38,536	46,120	46,831	52,301	65,032	72,294	56,733	75,433
Transportation and communications:												
10	Highways, roads and bridges	21,715	24,887	26,758	27,472	28,586	30,716	30,339	32,350	36,040	40,595	39,878
11	Other	—	—	—	—	—	—	—	—	—	—	—
12	Total transportation and communications	21,715	24,887	26,758	27,472	28,586	30,716	30,339	32,350	36,040	40,595	39,878
13	Debt charges excluding debt retirement	3,284	4,160	2,700	4,791	5,623	6,603	9,338	6,670	12,877	14,178	16,044
14	Contributions to own government enterprises	828	820	995	1,412	1,881	1,881	1,816	2,287	2,868	3,180	3,373
Other expenditure:												
15	General government	4,130	4,401	4,924	5,924	6,331	7,411	8,013	8,049	9,133	12,294	14,208
16	Protection of persons and property	6,215	7,035	8,072	9,057	10,424	12,310	14,264	16,206	19,205	22,526	23,627
17	Recreation and cultural services	2,208	2,291	2,880	3,323	3,718	4,582	4,776	5,622	6,855	8,713	11,654
18	Other	2,860	2,911	3,068	3,216	8,132	8,149	10,290	14,506	11,161	8,965	9,489
19	Total other expenditure	15,413	16,638	18,944	21,520	28,605	32,452	37,343	44,383	46,354	52,498	58,978
20	Total net general expenditure¹	90,886	113,154	113,804	119,889	138,371	154,718	158,133	180,065	190,937	198,266	225,419

¹ Included in municipal aggregate, Item 30, Table 2.

TABLE 7. Net General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	-	-	-	-	-	-	-	-	-	-	-
4	Real and personal property	48,291	52,588	58,360	63,637	70,508	83,594	98,969	111,432	126,517	134,634	142,891
5	Business	-	-	1,586	1,789	2,037	2,715	2,998	3,273	3,509	3,639	3,675
6	Other	286	301	282	693	611	612	690	825	51	20	16
7	Total taxes	48,577	52,889	60,228	66,119	73,156	86,921	102,657	115,530	130,077	138,293	146,582
8	Licences and permits	2,748	3,764	3,918	4,331	4,990	5,051	5,627	6,066	6,201	6,681	6,933
Contributions from government enterprises:												
9	Own enterprises	1,950	2,233	2,124	2,430	2,281	1,842	2,018	2,494	2,590	3,155	3,264
10	Federal-provincial in lieu of taxes	260	203	331	487	497	577	578	766	741	744	2,264
11	Other revenue	5,162	5,531	5,750	5,958	9,305	10,862	12,025	13,509	16,213	17,422	18,946
12	Sub-totals¹	58,697	64,620	72,351	79,325	90,229	105,253	122,905	138,365	155,822	166,295	177,989
Transfers from other governments:												
Federal:												
13	In lieu of taxes	156	204	131	472	693	1,577	2,057	1,531	2,284	2,201	2,115
Provincial:												
14	Subsidies, etc.	10,863	11,997	11,402	7,343	9,428	11,027	11,066	11,111	11,138	11,160	12,842
15	In lieu of taxes	-	-	-	-	-	-	-	-	-	-	15
16	Total net general revenue excluding grants-in-aid	69,716	76,821	83,884	87,140	100,350	117,857	136,028	151,007	169,244	179,656	192,961

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	1,916	1,861	1,702	1,872	2,273	3,766	2,468	1,479	1,496	1,180	1,771
2	Other	972	934	1,030	1,097	1,371	1,563	1,673	1,554	1,581	1,588	1,712
3	Total health	2,888	2,795	2,732	2,969	3,644	5,329	4,141	3,033	3,077	2,768	3,483
4	Sanitation and waste removal	5,262	4,775	6,201	7,184	7,386	11,715	10,258	13,868	21,517	24,728	27,008
Social welfare:												
5	Aid to unemployed and unemployables	1,136	912	1,396	988	1,216	1,324	1,432	1,901	2,411	3,308	3,424
6	Aid to aged ¹	-	-	-	-	-	-	-	-	582	549	666
7	Other	836	1,024	874	1,271	1,134	1,074	1,161	1,415	1,034	1,094	1,044
8	Total social welfare	1,972	1,936	2,270	2,259	2,350	2,398	2,593	3,316	4,027	4,951	5,134
9	Education	26,723	31,830	52,487	40,720	46,103	56,114	61,128	72,123	73,261	79,128	88,357
Transportation and communications:												
10	Highways, roads and bridges	17,178	21,954	16,784	18,134	18,931	24,956	23,579	27,937	30,058	24,692	27,922
11	Other	-	-	-	-	-	-	-	-	-	-	-
12	Total transportation and communications	17,178	21,954	16,784	18,134	18,931	24,956	23,579	27,937	30,058	24,692	27,922
13	Debt charges excluding debt retirement	4,970	5,460	7,239	6,589	7,780	8,321	9,040	10,287	12,683	14,902	16,081
14	Contributions to own government enterprises	390	487	716	898	1,025	1,190	1,474	1,613	1,782	2,057	2,037
Other expenditure:												
15	General government	4,823	5,829	5,991	7,116	8,925	9,695	10,976	11,706	11,366	12,267	12,883
16	Protection of persons and property	12,835	13,301	15,354	16,853	17,792	20,564	22,534	26,199	28,438	30,930	32,408
17	Recreation and cultural services	4,100	5,311	5,733	5,547	7,262	10,798	11,507	12,751	11,494	14,553	15,256
18	Other	1,699	1,472	1,632	1,746	2,843	2,300	3,587	3,316	3,946	4,519	6,457
19	Total other expenditure	23,457	25,913	28,710	31,262	36,822	43,357	48,604	53,972	55,244	62,269	67,004
20	Total net general expenditure²	82,840	95,150	117,139	110,015	124,041	153,380	160,817	186,149	201,649	215,495	237,026

¹ See footnote 3, Table 2.

² Included in municipal aggregate, item 30, Table 2.

TABLE 7. Net General Revenue — Municipal Governments, by Province — Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
1	General sales						—	—	—	—	—	—
2	Motor fuel and fuel oil sales						—	—	—	—	—	—
3	Other sales						—	—	—	—	—	—
4	Real and personal property						412	448	496	496	548	619
5	Business						—	—	—	—	1	1
6	Other						6	6	7	7	7	6
7	Total taxes						420	454	503	503	556	626
8	Licences and permits						40	41	43	30	47	62
	Contributions from government enterprises:											
9	Own enterprises						9	24	15	2	18	25
10	Federal-provincial in lieu of taxes						—	—	—	—	—	—
11	Other revenue						33	31	37	17	31	38
12	Sub-totals¹						502	550	598	552	652	751
	Transfers from other governments:											
	Federal:											
13	In lieu of taxes						55	56	81	89	93	114
	Provincial:											
14	Subsidies, etc.						101	137	176	178	233	246
15	In lieu of taxes						—	10	11	11	—	—
16	Total net general revenue excluding grants-in-aid .....	..	..	..	..	..	658	753	866	830	978	1,111

¹ Included in municipal aggregate, item 26, Table 1.

TABLE 8. Net General Expenditure — Municipal Governments, by Province — Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care						10	13	14	10	10	—
2	Other						2	2	2	2	2	6
3	Total health						12	15	16	12	12	6
4	Sanitation and waste removal						35	63	74	63	86	96
	Social welfare:											
5	Aid to unemployed and unemployables						—	—	—	9	9	—
6	Aid to aged						—	—	—	—	—	—
7	Other						4	14	16	—	—	4
8	Total social welfare						4	14	16	9	9	4
9	Education						113	105	129	148	152	204
	Transportation and communications:											
10	Highways, roads and bridges						115	159	115	157	201	184
11	Other						—	—	—	—	—	—
12	Total transportation and communications						115	159	115	157	201	184
13	Debt charges excluding debt retirement						43	23	24	28	27	28
14	Contributions to own government enterprises						25	95	68	52	17	34
	Other expenditure:											
15	General government						112	102	120	110	142	162
16	Protection of persons and property						104	112	122	87	109	147
17	Recreation and cultural services						25	30	23	48	33	59
18	Other						45	45	64	41	26	68
19	Total other expenditure						286	289	329	286	310	436
20	Total net general expenditure¹ .....	..	..	..	..	..	633	763	771	755	814	992

¹ Included in municipal aggregate, item 30, Table 2.

TABLE 9. Net General Revenue of Provincial - Municipal Governments, by Province
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Source	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Taxes:													
Income:													
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	4,534	-	4,534	5,650	-	5,650	6,337	-	6,337	6,719	-	
4	Motor fuel and fuel oil sales	1,813	203	2,016	2,160	202	2,362	2,626	220	2,846	3,398	238	
5	Other sales	-	107	107	85	120	205	153	112	265	179	150	
6	Real and personal property	-	1,392	1,392	-	1,528	1,528	-	1,210	1,210	-	1,326	
7	Business	-	-	-	-	-	-	-	459	459	-	511	
8	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-	
9	Other	169	66	235	247	92	339	253	76	329	269	94	
10	Total taxes	6,516	1,768	8,284	8,142	1,942	10,084	9,369	2,077	11,446	10,563	2,319	
Privileges, licences and permits:													
11	Liquor control and regulation	598	-	598	891	-	891	1,006	-	1,006	1,245	-	
12	Motor vehicles	816	-	816	969	-	969	1,099	-	1,099	1,244	-	
13	Natural resources	799	-	799	502	-	502	315	-	315	417	-	
14	Other	374	56	430	298	73	371	299	66	365	366	82	
15	Total privileges, etc.	2,587	56	2,643	2,660	73	2,733	2,719	66	2,785	3,272	82	
16	Sales and services	123	-	123	137	-	137	201	-	201	155	-	
17	Fines and penalties	85	-	85	95	-	95	120	-	120	148	-	
Contributions from government enterprises:													
Own enterprises:													
18	Liquor boards and commissions	2,207	-	2,207	2,202	-	2,202	2,108	-	2,108	1,983	-	
19	Other	-	58	58	-	31	31	-	170	170	-	132	
20	Federal-provincial in lieu of taxes	-	8	8	-	8	8	-	-	-	-	-	
21	Other revenue	7	103	110	12	124	136	15	274	289	4	173	
22	Non-revenue and surplus receipts	103	-	103	38	-	38	63	-	63	50	-	
23	Sub-totals	11,628	1,993	13,621	13,286	2,178	15,464	14,593	2,587	17,182	16,173	2,706	
Transfers from federal government:													
24	Fiscal and tax-sharing arrangements	98	-	98	161	-	161	190	-	190	208	-	
25	Tax rentals	12,789	-	12,789	11,825	-	11,825	12,547	-	12,547	12,484	-	
26	Subsidies	7,219	-	7,219	6,369	-	6,369	5,519	-	5,519	4,669	-	
27	In lieu of taxes	-	-	-	-	50	50	-	16	16	-	11	
28	Total net general revenue after elimination of provincial-municipal transfers	31,734	1,993	33,727	31,641	2,228	33,869	32,851	2,603	35,454	33,534	2,717	

TABLE 10. Net General Expenditure of Provincial - Municipal Governments, by Province
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Function	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Health:													
1	Hospital care	5,127	-	5,127	5,231	-	5,231	5,973	-	5,973	6,417	-	
2	Other	1,081	3	1,084	1,195	3	1,198	1,124	3	1,127	1,214	4	
3	Total health	6,208	3	6,211	6,426	3	6,429	7,097	3	7,100	7,631	4	
4	Sanitation and waste removal	-	375	375	-	403	403	-	427	427	-	418	
Social welfare:													
5	Aid to unemployed, unemployables and mothers' allowances	3,201	-	3,201	3,302	-	3,302	3,979	-	3,979	3,340	-	
6	Aid to blind and disabled persons	54	-	54	56	-	56	61	-	61	182	-	
7	Old age assistance	838	-	838	903	-	903	911	-	911	886	-	
8	Other aid to the aged	176	-	176	157	-	157	167	-	167	173	-	
9	Other	1,002	-	1,002	998	-	998	931	-	931	958	-	
10	Total social welfare	5,271	-	5,271	5,416	-	5,416	8,049	-	8,049	5,339	-	
11	Education	6,042	-	6,042	6,345	-	6,345	8,149	-	8,149	8,753	2	
Transportation and communications:													
12	Highways, roads and bridges	5,142	1,013	6,155	6,577	1,111	7,688	10,052	1,071	11,123	11,266	1,243	
13	Other	381	-	381	545	-	545	353	-	353	411	-	
14	Total transportation and communications	5,523	1,013	6,536	7,122	1,111	8,233	10,405	1,071	11,476	11,677	1,243	
15	Natural resources and primary industries	1,362	-	1,362	1,494	-	1,494	1,121	-	1,121	1,978	-	
16	Debt charges excluding debt retirement	-53	180	127	93	174	267	485	139	624	849	135	
17	Contributions to own government enterprises	-	93	93	60	135	195	-	103	103	-	172	
Other expenditure:													
18	General government	1,708	323	2,031	1,893	375	2,268	2,751	406	3,157	2,704	533	
19	Protection of persons and property	1,857	126	1,983	2,014	160	2,174	2,185	154	2,339	2,267	146	
20	Recreation and cultural services	186	65	251	167	75	242	195	529	724	206	455	
21	Other	518	96	614	392	50	442	352	39	391	486	70	
22	Total other expenditure	4,269	610	4,879	4,466	660	5,126	5,483	1,128	6,611	5,663	1,204	
23	Sub-totals	28,622	2,274	30,896	31,422	2,486	33,908	38,789	2,871	41,660	42,090	3,178	
24	Non-expense and surplus payments	45	-	45	1,154	-	1,154	6	-	6	-	-	
25	Total net general expenditure after elimination of provincial-municipal transfers	28,667	2,274	30,941	32,576	2,486	35,062	38,795	2,871	41,666	42,090	3,178	

TABLE 9. Net General Revenue of Provincial - Municipal Governments, by Province - Continued
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Source	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	7,774	-	7,774	7,751	-	7,751	8,033	-	8,033	9,132	-	9,132
4	Motor fuel and fuel oil sales	3,921	299	4,220	4,096	342	4,438	4,695	348	5,043	5,029	439	5,468
5	Other sales	141	149	290	118	120	238	120	106	226	97	85	182
6	Real and personal property	-	1,498	1,498	-	1,708	1,708	-	2,197	2,197	-	2,315	2,315
7	Business	-	587	587	-	676	676	-	814	814	-	845	845
8	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-	-
9	Other	260	117	377	519	118	637	515	136	651	622	141	763
10	Total taxes	12,096	2,650	14,746	12,484	2,964	15,448	13,363	3,601	16,964	14,880	3,825	18,705
	Privileges, licences and permits:												
11	Liquor control and regulation	1,525	-	1,525	1,665	-	1,665	1,652	-	1,652	1,868	-	1,868
12	Motor vehicles	1,425	-	1,425	1,482	-	1,482	1,575	-	1,575	1,773	-	1,773
13	Natural resources	819	-	819	1,495	-	1,495	1,593	-	1,593	733	-	733
14	Other	391	96	487	421	99	520	449	120	569	493	131	624
15	Total privileges, etc.	4,160	96	4,256	5,063	99	5,162	5,269	120	5,389	4,867	131	4,998
16	Sales and services	273	-	273	260	-	260	228	-	228	264	-	264
17	Fines and penalties	155	-	155	195	-	195	268	-	268	282	-	282
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	2,284	-	2,284	2,130	-	2,130	2,281	-	2,281	2,487	-	2,487
19	Other	-	135	135	-	146	146	-	161	161	-	120	120
20	Federal-provincial in lieu of taxes	-	-	-	-	-	-	-	1	1	-	1	1
21	Other revenue	9	677	686	29	531	560	24	671	695	121	675	796
22	Non-revenue and surplus receipts	55	-	55	74	-	74	101	-	101	102	-	102
23	Sub-totals	19,032	3,558	22,590	20,235	3,740	23,975	21,534	4,554	26,088	23,003	4,752	27,755
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	214	-	214	16,275	-	16,275	17,178	-	17,178	20,194	-	20,194
25	Tax rentals	13,805	-	13,805	-	-	-	-	-	-	-	-	-
26	Subsidies	3,819	-	3,819	2,969	-	2,969	23,669	-	23,669	17,069	-	17,069
27	In lieu of taxes	-	47	47	-	33	33	-	71	71	-	9	9
28	Total net general revenue after elimination of provincial-municipal transfers....	36,870	3,605	40,475	39,479	3,773	43,252	62,381	4,625	67,006	60,266	4,761	65,027

TABLE 10. Net General Expenditure of Provincial - Municipal Governments, by Province - Continued
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Function	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	7,287	-	7,287	8,393	-	8,393	8,829	-	8,829	8,472	-	8,472
2	Other	1,442	6	1,448	1,610	10	1,620	2,144	8	2,152	2,177	11	2,188
3	Total health	8,729	6	8,735	10,003	10	10,013	10,973	8	10,981	10,649	11	10,660
4	Sanitation and waste removal	-	775	775	-	912	912	-	554	554	-	906	906
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	2,962	-	2,962	4,037	-	4,037	5,707	-	5,707	5,806	-	5,806
6	Aid to blind and disabled persons	229	-	229	278	-	278	393	-	393	441	-	441
7	Old age assistance	1,026	-	1,026	1,305	-	1,305	1,726	-	1,726	1,741	-	1,741
8	Other aid to the aged	267	-	267	191	-	191	184	-	184	141	-	141
9	Other	1,119	-	1,119	1,274	-	1,274	1,317	-	1,317	1,518	-	1,518
10	Total social welfare	5,603	-	5,603	7,085	-	7,085	9,327	-	9,327	9,647	-	9,647
11	Education	9,889	2	9,891	10,994	-	10,994	14,162	163	14,325	15,368	206	15,574
	Transportation and communications:												
12	Highways, roads and bridges	9,880	2,245	12,125	8,168	3,890	12,058	13,764	2,442	16,206	14,298	2,270	16,568
13	Other	184	-	184	91	-	91	133	-	133	106	-	106
14	Total transportation and communications	10,064	2,245	12,309	8,259	3,890	12,149	13,897	2,442	16,339	14,404	2,270	16,674
15	Natural resources and primary industries	2,005	-	2,005	1,931	-	1,931	2,547	-	2,547	2,656	-	2,656
16	Debt charges excluding debt retirement	1,210	342	1,552	2,079	459	2,538	2,018	544	2,562	2,411	587	2,998
17	Contributions to own government enterprises	-	83	83	-	216	216	102	304	406	562	537	1,099
	Other expenditure:												
18	General government	3,092	620	3,712	3,307	726	4,033	4,170	810	4,980	3,832	740	4,572
19	Protection of persons and property	2,364	226	2,590	2,743	247	2,990	3,085	257	3,342	3,213	313	3,526
20	Recreation and cultural services	192	368	560	220	186	406	296	196	492	314	195	509
21	Other	667	132	799	640	89	729	658	124	782	823	142	965
22	Total other expenditure	6,315	1,346	7,661	6,910	1,248	8,158	8,209	1,387	9,596	8,182	1,390	9,572
23	Sub-totals	43,815	4,799	48,614	47,261	6,735	53,996	61,235	5,402	66,637	63,879	5,907	69,786
24	Non-expense and surplus payments	-	-	-	-	-	-	-	-	-	-	-	-
25	Total net general expenditure after elimination of provincial-municipal transfers	43,815	4,799	48,614	47,261	6,735	53,996	61,235	5,402	66,637	63,879	5,907	69,786

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NEWFOUNDLAND

No.	Source	1960			1961			1962		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	—	—	—	—	—	—	4,782	—	4,782
2	Individuals	—	—	—	—	—	—	3,056	—	3,056
3	General sales	10,984	—	10,984	13,787	—	13,787	14,723	—	14,723
4	Motor fuel and fuel oil sales	5,856	419	6,275	6,795	451	7,246	7,576	635	8,211
5	Other sales	83	78	161	87	83	170	79	70	149
6	Real and personal property	—	2,730	2,730	—	2,858	2,858	—	3,020	3,020
7	Business	—	915	915	—	1,001	1,001	—	1,137	1,137
8	Estate taxes and succession duties	—	—	—	—	—	—	—	—	—
9	Other	580	164	744	598	342	941	688	208	896
10	Total taxes	17,503	4,306	21,809	21,268	4,735	26,003	30,904	5,070	35,974
	Privileges, licences and permits:									
11	Liquor control and regulation	2,000	—	2,000	2,183	—	2,183	2,376	—	2,376
12	Motor vehicles	1,961	—	1,961	2,512	—	2,512	3,017	—	3,017
13	Natural resources	1,590	—	1,590	1,392	—	1,392	1,488	—	1,488
14	Other	520	147	667	564	163	727	611	188	799
15	Total privileges, etc.	6,071	147	6,218	6,651	163	6,814	7,492	188	7,680
16	Sales and services	373	—	373	415	—	415	365	—	365
17	Fines and penalties	316	—	316	313	—	313	412	—	412
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	2,377	—	2,377	2,431	—	2,431	2,604	—	2,604
19	Other	—	50	50	—	51	51	—	113	113
20	Federal-provincial in lieu of taxes	—	8	8	—	3	3	—	3	3
21	Other revenue	53	419	472	261	456	717	30	701	731
22	Non-revenue and surplus receipts	109	—	109	137	—	137	78	—	78
23	Sub-totals	26,802	4,930	31,732	31,476	5,408	36,884	41,885	6,075	47,960
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	20,590	—	20,590	20,227	—	20,227	32,590	—	32,590
25	Tax rentals	—	—	—	—	—	—	—	—	—
26	Subsidies	17,069	—	17,069	17,158	—	17,158	1,656	—	1,656
27	In lieu of taxes	—	210	210	—	165	165	—	141	141
28	Total net general revenue after elimina- tion of provincial-municipal transfers	64,461	5,140	69,601	68,859	5,573	74,432	76,131	6,216	82,347

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NEWFOUNDLAND

No.	Function	1960			1961			1962		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars										
	Health:									
1	Hospital care	8,009	—	8,009	12,882	—	12,882	15,975	—	15,975
2	Other	2,535	14	2,549	2,512	16	2,528	2,810	12	2,822
3	Total health	10,544	14	10,558	15,394	16	15,410	18,785	12	18,797
4	Sanitation and waste removal	—	1,234	1,234	—	1,920	1,920	—	1,104	1,104
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	6,303	—	6,303	6,772	—	6,772	7,231	—	7,231
6	Aid to blind and disabled persons	483	—	483	510	—	510	644	—	644
7	Old age assistance	1,711	—	1,711	1,611	—	1,611	1,918	—	1,918
8	Other aid to the aged	98	—	98	179	—	179	177	—	177
9	Other	1,586	—	1,586	1,707	—	1,707	1,703	4	1,707
10	Total social welfare	10,181	—	10,181	10,779	—	10,779	11,673	4	11,677
11	Education	18,499	214	18,713	20,638	202	20,840	26,761	294	27,075
	Transportation and communications:									
12	Highways, roads and bridges	15,535	2,427	17,962	15,336	3,419	18,755	20,730	2,830	23,560
13	Other	98	—	98	95	—	95	20	—	20
14	Total transportation and communications	15,633	2,427	18,060	15,431	3,419	18,850	20,750	2,830	23,580
15	Natural resources and primary industries	3,723	—	3,723	2,689	—	2,689	3,378	—	3,378
16	Debt charges excluding debt retirement	3,410	552	3,962	4,861	597	5,458	5,846	514	6,360
17	Contributions to own government enterprises	1,138	375	1,513	1,167	413	1,580	1,200	207	1,407
	Other expenditure:									
18	General government	5,729	862	6,591	6,430	953	7,383	5,908	950	6,858
19	Protection of persons and property	3,522	418	3,940	3,403	517	3,920	3,689	574	4,263
20	Recreation and cultural services	349	274	623	368	159	527	267	264	531
21	Other	795	187	982	1,028	255	1,283	836	447	1,283
22	Total other expenditure	10,395	1,741	12,136	11,229	1,884	13,113	10,690	2,235	12,925
23	Sub-totals	73,523	6,557	80,080	82,188	8,451	90,639	99,103	7,200	106,303
24	Non-expense and surplus payments	—	—	—	—	—	—	—	—	—
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	73,523	6,557	80,080	82,188	8,451	90,639	99,103	7,200	106,303

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Source	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousand of dollars													
	Taxes:												
	Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	—	
2	Individuals	—	—	—	—	—	—	—	—	—	—	—	
3	General sales	—	—	—	—	—	—	—	—	—	—	—	
4	Motor fuel and fuel oil sales	1,175	—	1,175	1,217	—	1,217	1,317	—	1,317	1,389	1,389	
5	Other sales	555	—	555	551	—	551	545	—	545	546	546	
6	Real and personal property	—	1,320	1,320	—	1,380	1,380	—	1,429	1,429	1,542	1,542	
7	Business	—	—	—	—	—	—	—	75	75	—	72	
8	Estate taxes and succession duties	1	—	1	—	—	—	—	—	—	—	—	
9	Other	—	29	29	—	30	30	—	30	30	104	104	
10	Total taxes	1,731	1,349	3,080	1,768	1,410	3,178	1,862	1,534	3,396	1,935	1,718	3,653
	Privileges, licences and permits:												
11	Liquor control and regulation	32	—	32	28	—	28	26	—	26	30	—	30
12	Motor vehicles	453	—	453	474	—	474	486	—	486	528	—	528
13	Natural resources	12	—	12	12	—	12	13	—	13	14	—	14
14	Other	88	32	120	87	27	114	92	28	120	86	30	116
15	Total privileges, etc.	585	32	617	601	27	628	617	28	645	658	30	688
16	Sales and services	50	—	50	65	—	65	113	—	113	136	—	136
17	Fines and penalties	34	—	34	32	—	32	36	—	36	36	—	36
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	896	—	896	870	—	870	888	—	888	880	—	880
19	Other	—	63	63	—	95	95	—	97	97	—	122	122
20	Federal-provincial in lieu of taxes	—	—	—	—	—	—	—	—	—	—	—	—
21	Other revenue	16	40	56	7	49	56	15	44	59	5	53	58
22	Non-revenue and surplus receipts	7	—	7	10	—	10	10	—	10	4	—	4
23	Sub-totals	3,319	1,484	4,803	3,353	1,581	4,934	3,541	1,703	5,244	3,654	1,923	5,577
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	23	—	23	30	—	30	43	—	43	52	—	52
25	Tax rentals	3,289	—	3,289	3,631	—	3,631	3,913	—	3,913	3,681	—	3,681
26	Subsidies	657	—	657	657	—	657	657	—	657	657	—	657
27	In lieu of taxes	—	—	—	—	—	—	—	6	6	—	1	1
28	Total net general revenue after elimination of provincial-municipal transfers	7,288	1,484	8,772	7,671	1,581	9,252	8,154	1,709	9,863	8,044	1,924	9,968

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Function	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousand of dollars													
	Health:												
1	Hospital care	718	2	720	822	2	824	1,071	—	1,071	1,078	2	1,080
2	Other	214	5	219	230	7	237	279	6	285	304	7	311
3	Total health	932	7	939	1,052	9	1,061	1,350	6	1,356	1,382	9	1,391
4	Sanitation and waste removal	—	4	4	—	9	9	—	6	6	—	11	11
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	118	3	121	130	1	131	154	1	155	160	2	162
6	Aid to blind and disabled persons	9	—	9	10	—	10	11	—	11	70	—	70
7	Old age assistance	66	—	66	84	—	84	96	—	96	100	—	100
8	Other aid to the aged	102	—	102	99	—	99	96	—	96	99	—	99
9	Other	53	12	65	51	12	63	54	14	68	55	15	70
10	Total social welfare	348	15	363	374	13	387	413	15	428	484	17	501
11	Education	1,116	749	1,865	1,191	754	1,945	1,311	1,523	2,834	1,363	959	2,322
	Transportation and communications:												
12	Highways, roads and bridges	2,759	653	3,412	2,499	362	2,861	3,357	517	3,874	4,295	591	4,886
13	Other	74	—	74	73	—	73	53	—	53	60	—	60
14	Total transportation and communications	2,833	653	3,486	2,572	362	2,934	3,410	517	3,927	4,355	591	4,946
15	Natural resources and primary industries	297	—	297	362	—	362	659	—	659	638	—	638
16	Debt charges excluding debt retirement	658	151	809	649	189	838	738	192	930	774	211	985
17	Contributions to own government enterprises	—	3	3	32	1	33	20	1	21	—	—	—
	Other expenditure:												
18	General government	389	100	489	397	105	502	369	122	491	424	126	550
19	Protection of persons and property	244	141	385	291	157	448	289	169	458	330	198	528
20	Recreation and cultural services	70	43	113	60	54	114	58	113	171	50	321	371
21	Other	110	27	137	80	39	119	84	13	97	411	40	451
22	Total other expenditure	793	311	1,104	828	355	1,183	800	417	1,217	1,215	685	1,900
23	Sub-totals	6,977	1,893	8,870	7,060	1,692	8,752	8,701	2,677	11,378	10,211	2,483	12,694
24	Non-expend and surplus payments	10	—	10	12	—	12	9	—	9	17	—	17
25	Total net general expenditure after elimination of provincial-municipal transfers	6,987	1,893	8,880	7,072	1,692	8,764	8,710	2,677	11,387	10,228	2,483	12,711

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Source	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	-	-	-	-	-	-	-	-	-	-	-	
4	Motor fuel and fuel oil sales	1,444	-	1,444	1,906	-	1,906	2,214	-	2,214	2,436	-	2,436
5	Other sales	525	-	525	634	-	634	683	-	683	717	-	717
6	Real and personal property	-	1,539	1,539	-	1,662	1,662	-	1,717	1,717	-	1,779	1,779
7	Business	-	200	200	-	205	205	-	212	212	-	214	214
8	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-	-
9	Other	-	104	104	96	124	220	77	135	212	598 ¹	145	743
10	Total taxes	1,969	1,843	3,812	2,636	1,991	4,627	2,974	2,064	5,038	3,751	2,138	5,889
	Privileges, licences and permits:												
11	Liquor control and regulation	27	-	27	30	-	30	30	-	30	35	-	35
12	Motor vehicles	579	-	579	595	-	595	647	-	647	733	-	733
13	Natural resources	17	-	17	15	-	15	23	-	23	21	-	21
14	Other	94	43	137	120	43	163	123	49	172	118	59	177
15	Total privileges, etc.	717	43	760	760	43	803	823	49	872	907	59	966
16	Sales and services	168	-	168	178	-	178	192	-	192	316	-	316
17	Fines and penalties	39	-	39	41	-	41	44	-	44	46	-	46
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	887	-	887	954	-	954	1,018	-	1,018	1,192	-	1,192
19	Other	-	106	106	-	111	111	-	104	104	-	92	92
20	Federal-provincial in lieu of taxes	-	-	-	-	3	3	-	8	8	-	13	13
21	Other revenue	8	57	65	8	58	66	18	54	72	7	58	65
22	Non-revenue and surplus receipts	16	-	16	19	-	19	16	-	16	17	-	17
23	Sub-totals	3,804	2,049	5,853	4,596	2,206	6,802	5,085	2,279	7,364	6,236	2,360	8,596
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	36	-	36	4,188	-	4,188	4,326	-	4,326	4,426	-	4,426
25	Tax rentals	3,073	-	3,073	-	-	-	-	-	-	-	-	-
26	Subsidies	657	-	657	657	-	657	3,157	-	3,157	3,157	-	3,157
27	In lieu of taxes	-	43	43	-	70	70	-	67	67	-	76	76
28	Total net general revenue after elimination of provincial-municipal transfers	7,570	2,092	9,662	9,441	2,276	11,717	12,568	2,346	14,914	13,819	2,436	16,255

¹ Includes hospital insurance premiums, 508.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Function	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	963	2	965	871	2	873	1,087	2	1,089	2,309	2	2,311
2	Other	338	9	347	336	6	344	362	11	373	314	9	323
3	Total health	1,301	11	1,312	1,207	10	1,217	1,449	13	1,462	2,623	11	2,634
4	Sanitation and waste removal	-	20	20	-	28	28	-	115	115	-	411	411
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	36	1	37	87	2	89	133	3	136	133	15	148
6	Aid to blind and disabled persons	78	-	78	125	-	125	187	-	187	216	-	216
7	Old age assistance	98	-	98	144	-	144	196	-	196	209	-	209
8	Other aid to the aged	122	-	122	105	-	105	131	-	131	141	-	141
9	Other	77	15	92	79	15	94	123	17	140	182	15	197
10	Total social welfare	411	16	427	540	17	557	770	20	790	881	30	911
11	Education ¹	1,542	1,253	2,795	1,614	1,935	3,549	1,735	2,165	3,900	2,373	1,511	3,884
	Transportation and communications:												
12	Highways, roads and bridges	3,671	355	4,026	4,255	323	4,578	6,632	389	7,021	9,257	396	9,653
13	Other	90	-	90	68	-	68	61	-	61	62	-	62
14	Total transportation and communications	3,761	355	4,116	4,323	323	4,646	6,693	389	7,082	9,319	396	9,715
15	Natural resources and primary industries	573	-	573	568	-	568	716	-	716	840	-	840
16	Debt charges excluding debt retirement	929	260	1,189	1,049	304	1,353	1,160	305	1,465	1,908	335	2,243
17	Contributions to own government enterprises	29	-	29	-	-	-	-	39	39	-	48	48
	Other expenditure:												
18	General government	424	173	597	599	170	769	642	173	815	673	237	910
19	Protection of persons and property	325	204	529	332	251	583	327	277	604	381	300	681
20	Recreation and cultural services	50	392	442	51	77	128	72	70	142	94	67	161
21	Other	618	32	650	349	32	381	458	69	527	604	54	658
22	Total other expenditure	1,417	801	2,218	1,331	530	1,861	1,499	589	2,088	1,752	658	2,410
23	Sub-totals	9,963	2,716	12,679	10,632	3,147	13,779	14,022	3,635	17,657	19,696	3,400	23,096
24	Non-expense and surplus payments	9	-	9	8	-	8	16	-	16	-	-	-
25	Total net general expenditure after elimination of provincial-municipal transfers	9,972	2,716	12,688	10,640	3,147	13,787	14,038	3,635	17,673	19,696	3,400	23,096

¹ Includes undetermined amount of net capital expenditure on provincially owned schools, since 1957.

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 PRINCE EDWARD ISLAND

No.	Source	1960			1961			1962		
		Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	—	—	—	—	—	—	1,475	—	1,475
2	Individuals	—	—	—	—	—	—	506	—	506
3	General sales	1,194	—	1,194	2,058	—	2,058	2,155	—	2,155
4	Motor fuel and fuel oil sales	2,442	—	2,442	2,713	—	2,713	2,740	—	2,740
5	Other sales	766	—	766	823	—	823	858	—	858
6	Real and personal property	—	2,065	2,065	—	2,471	2,471	—	2,642	2,642
7	Business	—	226	226	—	278	278	—	282	282
8	Estate taxes and succession duties	—	—	—	—	—	—	—	—	—
9	Other	900 ¹	155	1,055	1,183 ¹	158	1,341	1,186 ¹	134	1,320
10	Total taxes	5,302	2,446	7,748	6,777	2,907	9,684	8,920	3,058	11,978
	Privileges, licences and permits:									
11	Liquor control and regulation	33	—	33	26	—	26	25	—	25
12	Motor vehicles	787	—	787	800	—	800	808	—	808
13	Natural resources	17	—	17	16	—	16	17	—	17
14	Other	121	55	176	140	62	202	134	44	178
15	Total privileges, etc.	958	55	1,013	982	62	1,044	984	44	1,028
16	Sales and services	339	—	339	366	—	366	346	—	346
17	Fines and penalties	59	—	59	70	—	70	62	—	62
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	1,305	—	1,305	1,397	—	1,397	1,415	—	1,415
19	Other	83	—	83	80	—	80	—	99	99
20	Federal-provincial in lieu of taxes	—	2	2	—	2	—	—	—	—
21	Other revenue	108	69	177	2	67	69	12	78	90
22	Non-revenue and surplus receipts	21	—	21	291	—	291	25	—	25
23	Sub-totals	8,092	2,655	10,747	9,885	3,118	13,003	11,764	3,279	15,043
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	4,844	—	4,844	4,835	—	4,835	6,779	—	6,779
25	Tax rentals	—	—	—	—	—	—	—	—	—
26	Subsidies	3,157	—	3,157	3,157	—	3,157	657	—	657
27	In lieu of taxes	—	85	85	—	91	91	—	84	84
28	Total net general revenue after elimina- tion of provincial-municipal transfers ...	16,093	2,740	18,833	17,877	3,209	21,086	19,200	3,363	22,563

¹ Includes hospital insurance premiums, 1960, 814; 1961, 1,093; 1962, 1,079.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 PRINCE EDWARD ISLAND

No.	Function	1960			1961			1962		
		Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total
thousands of dollars										
	Health:									
1	Hospital care	1,949	—	1,949	2,583	—	2,583	3,198	—	3,198
2	Other	403	1	404	355	1	356	385	1	386
3	Total health	2,352	1	2,353	2,938	1	2,939	3,583	1	3,584
4	Sanitation and waste removal	—	444	444	—	162	162	—	123	123
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	139	27	166	126	38	164	87	23	110
6	Aid to blind and disabled persons	197	—	197	227	—	227	333	—	333
7	Old age assistance	283	—	283	305	—	305	378	—	378
8	Other aid to the aged	238	—	238	280	—	280	338	—	338
9	Other	155	21	176	198	25	223	229	24	253
10	Total social welfare	1,012	48	1,060	1,136	63	1,199	1,365	47	1,412
11	Education ¹	3,159	2,507	5,666	3,625	3,828	7,453	4,257	5,668	9,925
	Transportation and communications:									
12	Highways, roads and bridges	4,360	778	5,138	6,608	1,026	7,634	7,803	731	8,534
13	Other	71	—	71	78	—	78	15	—	15
14	Total transportation and communications	4,431	778	5,209	6,686	1,026	7,712	7,818	731	8,549
15	Natural resources and primary industries	724	—	724	951	—	951	954	—	954
16	Debt charges excluding debt retirement	1,326	365	1,691	1,622	378	2,000	1,850	439	2,289
17	Contributions to own government enterprises	—	13	13	—	32	32	—	28	28
	Other expenditure:									
18	General government	776	235	1,011	885	230	1,115	1,060	301	1,361
19	Protection of persons and property	413	390	803	463	441	904	503	611	1,114
20	Recreation and cultural services	104	102	206	190	78	268	242	103	345
21	Other	718	65	783	476	117	593	431	153	584
22	Total other expenditure	2,011	792	2,803	2,014	866	2,880	2,236	1,168	3,404
23	Sub-totals	15,015	4,948	19,963	18,972	6,356	25,328	22,063	8,205	30,268
24	Non-expense and surplus payments	16	—	16	18	—	18	12	—	12
25	Total net general expenditure after elimi- nation of provincial-municipal transfers	15,031	4,948	19,979	18,990	6,356	25,346	22,075	8,205	30,280

¹ Includes undetermined amount of net capital expenditure on provincially owned schools, since 1957.

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NOVA SCOTIA

No.	Source	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	—	
2	Individuals	—	—	—	—	—	—	—	—	—	—	—	
3	General sales	—	—	—	—	—	—	—	—	—	—	—	
4	Motor fuel and fuel oil sales	8,879	—	8,879	9,619	—	9,619	10,368	—	10,368	12,488	—	
5	Other sales	870	—	870	932	—	932	874	—	874	769	—	
6	Real and personal property	99	18,691	18,790	100	19,415	19,515	103	19,033	19,136	103	20,197	
7	Business .....	—	..	..	..	..	..	1,483	—	1,483	—	1,531
8	Estate taxes and succession duties	12	—	12	5	—	5	2	—	2	5	—	
9	Other	68	585	653	93	708	801	80	952	1,032	82	939	
10	Total taxes	9,928	19,276	29,204	10,749	20,123	30,872	11,427	21,468	32,895	13,447	22,667	
	Privileges, licences and permits:												
11	Liquor control and regulation	278	—	278	287	—	287	280	—	280	282	—	
12	Motor vehicles	3,664	—	3,664	3,938	—	3,938	4,103	—	4,103	4,518	—	
13	Natural resources	1,254	—	1,254	1,320	—	1,320	1,401	—	1,401	1,589	—	
14	Other	380	267	647	395	277	672	411	280	691	446	298	
15	Total privileges, etc.	5,576	267	5,843	5,940	277	6,217	6,195	280	6,475	6,835	298	
16	Sales and services	877	—	877	917	—	917	922	—	922	941	—	
17	Fines and penalties	196	—	196	191	—	191	208	—	208	204	—	
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	9,180	—	9,180	9,459	—	9,459	9,547	—	9,547	10,247	—	
19	Other	—	234	234	—	169	169	—	212	212	—	245	
20	Federal-provincial in lieu of taxes	—	152	152	—	147	147	—	141	141	—	173	
21	Other revenue	3	1,553	1,556	8	1,614	1,622	9	1,524	1,533	2	1,552	
22	Non-revenue and surplus receipts	149	—	149	6	—	6	50	—	50	—	—	
23	Sub-totals	25,909	21,482	47,391	27,270	22,330	49,600	28,358	23,625	51,983	31,676	24,835	
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	173	—	173	279	—	279	300	—	300	358	—	
25	Tax rentals	18,263	—	18,263	19,497	—	19,497	20,463	—	20,463	20,000	—	
26	Subsidies	2,057	—	2,057	2,057	—	2,057	2,057	—	2,057	2,057	—	
27	In lieu of taxes	—	380	380	—	400	400	—	461	461	—	1,088	
28	Total net general revenue after elimina- tion of provincial-municipal transfers	46,402	21,862	68,264	49,103	22,730	71,833	51,178	24,086	75,264	54,089	26,023	

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NOVA SCOTIA

No.	Function	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	4,263	2,141	6,404	4,726	2,677	7,403	4,973	3,897	8,870	4,920	2,295	7,215
2	Other	588	209	797	672	198	870	738	213	951	884	251	1,135
3	Total health	4,851	2,350	7,201	5,398	2,875	8,273	5,711	4,110	9,821	5,804	2,546	8,350
4	Sanitation and waste removal	—	1,222	1,222	—	1,132	1,132	—	1,367	1,367	—	1,052	1,052
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	1,418	—	1,418	1,501	—	1,501	1,565	—	1,565	1,586	—	1,586
6	Aid to blind and disabled persons	91	—	91	90	—	90	101	—	101	346	—	346
7	Old age assistance	894	—	894	1,025	—	1,025	1,062	—	1,062	1,044	—	1,044
8	Other aid to the aged	123	—	123	119	—	119	131	—	131	153	—	153
9	Other	577	1,996	2,573	661	1,732	2,393	688	1,379	2,067	725	1,270	1,995
10	Total social welfare	3,103	1,996	5,099	3,396	1,732	5,128	3,547	1,379	4,926	3,854	1,270	5,124
11	Education	11,046	9,702	20,748	11,199	9,883	21,082	11,669	9,921	21,590	12,906	9,932	22,838
	Transportation and communications:												
12	Highways, roads and bridges	14,001	2,699	16,900	16,730	2,667	19,397	16,455	2,806	19,261	18,935	3,224	22,159
13	Other	670	—	670	839	—	839	796	—	796	672	—	672
14	Total transportation and communications	14,671	2,699	17,570	17,569	2,667	20,236	17,251	2,806	20,057	19,607	3,224	22,831
15	Natural resources and primary industries	2,410	—	2,410	2,595	—	2,595	2,763	—	2,763	2,999	—	2,999
16	Debt charges excluding debt retirement	5,127	1,736	6,865	5,352	1,683	7,035	5,456	1,939	7,395	5,692	2,007	7,699
17	Contributions to own government enterprises	391	41	432	368	88	456	603	62	665	494	92	586
	Other expenditure:												
18	General government	1,434	1,909	3,343	1,807	1,931	3,738	1,852	2,075	3,927	1,847	2,280	4,127
19	Protection of persons and property	1,565	3,118	4,683	1,673	3,442	5,115	1,732	3,728	5,460	2,033	3,779	5,812
20	Recreation and cultural services	233	847	1,080	245	797	1,042	319	825	1,144	339	655	994
21	Other	737	909	1,646	666	968	1,634	732	1,080	1,812	1,178	1,064	2,242
22	Total other expenditure	3,969	6,783	10,752	4,391	7,138	11,529	4,635	7,706	12,341	5,397	7,778	13,175
23	Sub-totals	45,568	26,731	72,299	50,268	27,198	77,466	51,635	29,290	80,925	56,753	27,901	84,654
24	Non-expenditure and surplus payments	2	—	2	14	—	14	4	—	4	2	—	2
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	45,570	26,731	72,301	50,282	27,198	77,480	51,639	29,290	80,929	56,755	27,901	84,656

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NOVA SCOTIA

No.	Source	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	-	-	-	-	-	1,662	-	1,662	10,204	-	10,204	
4	Motor fuel and fuel oil sales	13,202	-	13,202	13,883	-	13,883	14,698	-	14,698	15,440	-	15,440
5	Other sales	692	-	692	664	-	664	674	-	674	681	-	681
6	Real and personal property	105	22,527	22,632	105	24,954	25,059	105	26,400	26,505	104	29,176	29,280
7	Business	-	1,351	1,351	-	1,310	1,310	-	1,398	1,398	-	1,392	1,392
8	Estate taxes and succession duties	2	-	2	12	-	12	1	-	1	1	-	1
9	Other	81	1,022	1,103	947	1,214	2,161	878	1,264	2,142	984	1,383	2,367
10	Total taxes	14,082	24,900	38,982	15,611	27,478	43,089	18,018	29,062	47,080	27,414	31,951	59,365
	Privileges, licences and permits:												
11	Liquor control and regulation	293	-	293	285	-	285	276	-	276	318	-	318
12	Motor vehicles	4,909	-	4,909	5,092	-	5,092	5,082	-	5,082	5,492	-	5,492
13	Natural resources	1,641	-	1,641	1,326	-	1,326	1,286	-	1,286	1,463	-	1,463
14	Other	467	317	784	516	331	847	503	370	873	553	403	956
15	Total privileges, etc.	7,310	317	7,627	7,219	331	7,550	7,147	370	7,517	7,826	403	8,229
16	Sales and services	1,052	-	1,052	1,150	-	1,150	1,350	-	1,350	1,560	-	1,560
17	Fines and penalties	219	-	219	251	-	251	256	-	256	291	-	291
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	10,599	-	10,599	11,473	-	11,473	11,743	-	11,743	11,508	-	11,508
19	Other	-	263	263	-	447	447	-	196	196	-	223	223
20	Federal-provincial in lieu of taxes	-	268	268	-	286	286	-	413	413	-	429	429
21	Other revenue	3	1,695	1,698	4	1,485	1,489	12	2,032	2,044	121	2,197	2,318
22	Non-revenue and surplus receipts	3	-	3	7	-	7	10	-	10	77	-	77
23	Sub-totals	33,268	27,443	60,711	35,715	30,027	65,742	38,536	32,073	70,609	48,797	35,203	84,000
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	238	-	238	26,708	-	26,708	27,659	-	27,659	32,178	-	32,178
25	Tax rentals	22,078	-	22,078	-	-	-	-	-	-	-	-	-
26	Subsidies	2,057	-	2,057	2,057	-	2,057	9,557	-	9,557	9,557	-	9,557
27	In lieu of taxes	-	1,229	1,229	-	1,899	1,899	-	2,010	2,010	-	2,142	2,142
28	Total net general revenue after elimina- tion of provincial-municipal transfers	57,641	28,672	86,313	64,480	31,926	96,406	75,752	34,083	109,835	90,532	37,345	127,877

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NOVA SCOTIA

No.	Function	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	6,036	2,644	8,680	6,928	2,724	9,652	9,604	2,327	11,931	13,184	1,892	15,076
2	Other	937	230	1,167	1,123	257	1,380	1,157	255	1,412	1,481	285	1,766
3	Total health	6,973	2,874	9,847	8,051	2,981	11,032	10,761	2,582	13,343	14,665	2,177	16,842
4	Sanitation and waste removal	-	1,657	1,657	-	1,659	1,659	-	1,769	1,769	-	3,412	3,412
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	1,716	530	2,246	1,877	661	2,538	2,245	690	2,935	2,402	886	3,288
6	Aid to blind and disabled persons	383	-	383	571	-	571	801	-	801	899	-	899
7	Old age assistance	1,022	-	1,022	1,317	-	1,317	1,611	-	1,611	1,614	-	1,614
8	Other aid to the aged	163	-	163	168	-	168	169	-	169	172	-	172
9	Other	823	878	1,701	807	818	1,625	822	566	1,388	1,007	591	1,598
10	Total social welfare	4,107	1,408	5,515	4,740	1,479	6,219	5,648	1,256	6,904	6,094	1,477	7,571
11	Education	15,836	12,471	28,307	16,302	16,029	32,331	16,914	20,221	37,135	19,260	21,097	40,357
	Transportation and communications:												
12	Highways, roads and bridges	25,710	3,263	28,973	24,431	4,315	28,746	29,894	3,656	33,550	27,418	3,977	31,395
13	Other	467	-	467	986	-	986	2,330	-	2,330	702	-	702
14	Total transportation and communications	26,177	3,263	29,440	25,417	4,315	29,732	32,224	3,656	35,880	28,120	3,977	32,097
15	Natural resources and primary industries	2,881	-	2,881	3,817	-	3,817	3,263	-	3,263	3,971	-	3,971
16	Debt charges excluding debt retirement	6,386	2,628	9,014	7,101	2,662	9,763	7,639	2,994	10,633	8,227	3,429	11,656
17	Contributions to own government enterprises	283	43	326	400	27	427	369	17	386	212	83	295
	Other expenditure:												
18	General government	2,529	2,543	5,072	2,688	2,668	5,356	3,025	2,957	5,982	4,027	3,044	7,071
19	Protection of persons and property	2,240	4,185	6,425	2,579	4,749	7,328	2,756	5,059	7,815	3,132	5,645	8,777
20	Recreation and cultural services	336	807	1,143	372	844	1,216	455	989	1,444	524	1,010	1,534
21	Other	991	1,129	2,120	874	931	1,805	1,228	1,610	2,838	1,163	1,490	2,653
22	Total other expenditure	6,096	8,664	14,760	6,513	9,192	15,705	7,464	10,615	18,079	8,846	11,189	20,035
23	Sub-totals	68,739	33,008	101,747	72,341	38,344	110,685	84,282	43,110	127,392	89,395	46,841	136,236
24	Non-expenditure and surplus payments	234	-	234	386	-	386	77	-	77	264	-	264
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	68,973	33,008	101,981	72,727	38,344	111,071	84,359	43,110	127,469	89,659	46,841	136,500

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Source	1960			1961			1962		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars										
Taxes:										
Income:										
1	Corporations	-	-	-	-	-	-	7,318	-	7,318
2	Individuals	-	-	-	-	-	-	6,611	-	6,611
3	General sales	10,406	-	10,406	18,162	-	18,162	17,455	-	17,455
4	Motor fuel and fuel oil sales	16,078	-	16,078	19,040	-	19,040	19,813	-	19,813
5	Other sales	703	-	703	737	-	737	730	-	730
6	Real and personal property	93	33,275	33,368	96	35,724	35,820	97	39,876	39,973
7	Business	-	1,483	1,483	-	1,509	1,509	-	1,624	1,624
8	Estate taxes and succession duties	1	-	1	1	-	1	4	-	4
9	Other	988	1,337	2,325	991	1,602	2,593	1,054	1,634	2,688
10	Total taxes	28,269	36,093	64,364	37,027	38,835	75,862	53,082	43,134	96,216
Privileges, licences and permits:										
11	Liquor control and regulation	296	-	296	310	-	310	303	-	303
12	Motor vehicles	5,823	-	5,823	8,048	-	8,048	6,236	-	6,236
13	Natural resources	1,413	-	1,413	1,354	-	1,354	1,415	-	1,415
14	Other	601	421	1,022	658	435	1,093	693	438	1,131
15	Total privileges, etc.	8,133	421	8,554	8,368	435	8,803	8,647	438	9,085
16	Sales and services	1,605	-	1,605	1,774	-	1,774	2,222	-	2,222
17	Fines and penalties	338	-	338	299	-	299	327	-	327
Contributions from government enterprises:										
Own enterprises:										
18	Liquor boards and commissions	11,710	-	11,710	12,317	-	12,317	12,787	-	12,787
19	Other	-	288	288	26	315	341	28	395	423
20	Federal-provincial in lieu of taxes	-	485	485	-	616	616	-	755	755
21	Other revenue	6	2,379	2,385	2	2,098	2,100	264	2,211	2,475
22	Non-revenue and surplus receipts	18	-	18	22	-	22	17	-	17
23	Sub-totals	50,079	39,668	89,747	59,835	42,299	102,134	77,374	46,933	124,307
Transfers from federal government:										
24	Fiscal and tax-sharing arrangements	32,589	-	32,589	32,792	-	32,792	34,282	-	34,282
25	Tax rentals	-	-	-	-	-	-	-	-	-
26	Subsidies	9,557	-	9,557	9,632	-	9,632	2,132	-	2,132
27	In lieu of taxes	-	2,287	2,287	-	2,394	2,394	-	2,518	2,518
28	Total net general revenue after elimina- tion of provincial-municipal transfers	92,225	41,955	134,180	102,259	44,693	146,952	113,788	49,451	163,239

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Function	1960			1961			1962		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars										
Health:										
1	Hospital care	16,888	1,894	18,782	18,126	2,853	20,779	19,190	2,602	21,792
2	Other	2,182	405	2,587	1,911	320	2,231	2,253	373	2,626
3	Total health	19,070	2,299	21,369	20,937	2,873	23,010	21,443	2,975	24,418
4	Sanitation and waste removal	-	2,787	2,787	-	2,795	2,795	-	2,528	2,528
Social welfare:										
5	Aid to unemployed, unemployables and mothers' allowances	2,136	295	2,431	2,658	371	3,029	2,999	380	3,379
6	Aid to blind and disabled persons	991	-	991	1,047	-	1,047	1,270	-	1,270
7	Old age assistance	1,605	-	1,605	1,617	-	1,617	1,960	-	1,960
8	Other aid to the aged	185	722	907	196	529	725	212	806	1,018
9	Other	1,063	603	1,666	1,122	584	1,686	1,447	654	2,101
10	Total social welfare	5,980	1,620	7,600	6,640	1,464	8,104	7,888	1,840	9,728
11	Education	25,564	24,085	49,649	25,386	25,111	50,497	27,127	27,691	55,018
Transportation and communications:										
12	Highways, roads and bridges	30,214	3,736	33,950	27,976	3,825	31,801	27,420	4,475	31,895
13	Other	885	-	885	742	-	742	560	-	560
14	Total transportation and communications	31,099	3,736	34,835	28,718	3,825	32,543	27,980	4,475	32,455
15	Natural resources and primary industries	8,562	-	8,562	4,007	-	4,007	4,420	-	4,420
16	Debt charges excluding debt retirement	9,777	4,071	13,848	10,607	4,277	14,884	11,230	4,673	15,903
17	Contributions to own government enterprises	337	56	393	413	43	456	286	64	350
Other expenditure:										
18	General government	4,746	3,313	8,059	4,160	3,723	7,903	5,518	4,479	9,997
19	Protection of persons and property	3,087	6,270	9,357	3,218	6,971	10,189	3,389	7,065	10,454
20	Recreation and cultural services	699	1,508	2,207	798	966	1,764	1,165	1,102	2,267
21	Other	1,266	2,468	3,734	2,208	2,312	4,520	1,356	3,258	4,614
22	Total other expenditure	9,798	13,559	23,357	10,404	13,972	24,376	11,428	15,904	27,332
23	Sub-totals	110,187	52,213	162,400	106,212	54,460	160,672	111,802	60,350	172,152
24	Non-expenditure and surplus payments	418	-	418	72	-	72	49	-	49
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	110,605	52,213	162,818	106,284	54,460	160,744	111,851	60,350	172,201

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Source	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	—	
2	Individuals	—	—	—	—	—	—	—	—	—	—	—	
3	General sales	7,743	—	7,743	7,494	—	7,494	5,953	—	5,953	6,773	—	6,773
4	Motor fuel and fuel oil sales	6,945	—	6,945	7,457	—	7,457	8,907	—	8,907	10,062	—	10,062
5	Other sales	1,337	—	1,337	1,573	—	1,573	1,658	—	1,658	1,722	—	1,722
6	Real and personal property	132	13,796	13,928	227	15,718	15,945	229	15,076	15,305	232	16,029	16,261
7	Business	—	—	—	—	—	—	—	987	—	987	—	1,186
8	Estate taxes and succession duties	1	—	1	6	—	6	—	—	—	—	—	—
9	Other	42	1,365	1,427	66	1,388	1,454	77	1,961	2,038	79	1,929	2,008
10	Total taxes	16,200	15,181	31,381	16,823	17,106	33,929	16,824	18,024	34,848	18,868	19,144	38,012
	Privileges, licences and permits:												
11	Liquor control and regulation	2	—	2	15	—	15	15	—	15	15	—	15
12	Fines and penalties	3,018	—	3,018	3,300	—	3,300	3,467	—	3,467	3,731	—	3,731
13	Natural resources	3,225	—	3,225	3,445	—	3,445	3,053	—	3,053	3,413	—	3,413
14	Other	353	142	495	357	159	516	393	163	556	420	194	614
15	Total privileges, etc.	6,598	142	6,740	7,117	159	7,276	6,928	163	7,091	7,579	194	7,773
16	Sales and services	424	—	424	594	—	594	1,706	—	1,706	645	—	645
17	Fines and penalties	85	—	85	87	—	87	76	—	76	126	—	126
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	6,399	—	6,399	6,450	—	6,450	6,305	—	6,305	7,035	—	7,035
19	Other	—	355	355	—	363	363	—	354	354	—	207	207
20	Federal-provincial in lieu of taxes	—	189	189	—	95	95	—	96	96	—	113	113
21	Other revenue	8	677	685	7	652	659	7	713	720	10	778	788
22	Non-revenue and surplus receipts	9	—	9	2	—	2	—	—	—	4	—	4
23	Sub-totals	29,723	16,544	46,267	31,080	18,375	49,455	31,846	19,350	51,196	34,267	20,436	54,703
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	187	—	187	283	—	283	216	—	216	207	—	207
25	Tax rentals	14,967	—	14,967	16,178	—	16,178	17,047	—	17,047	16,630	—	16,630
26	Subsidies	1,678	—	1,678	1,679	—	1,679	1,679	—	1,679	1,679	—	1,679
27	In lieu of taxes	—	145	145	—	214	214	—	232	232	—	474	474
28	Total net general revenue after elimination of provincial-municipal transfers	46,555	16,689	63,244	49,220	18,589	67,809	50,788	19,582	70,370	52,783	20,910	73,693

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Function	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	4,818	1,389	6,207	5,176	1,307	6,483	4,709	1,513	6,222	4,673	2,515	7,188
2	Other	522	134	656	687	204	891	581	207	788	803	166	969
3	Total health	5,340	1,523	6,863	5,863	1,511	7,374	5,290	1,720	7,010	5,476	2,681	8,157
4	Sanitation and waste removal	—	587	587	—	647	647	—	670	670	—	506	506
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	1,225	403	1,628	1,274	474	1,748	1,301	477	1,778	1,251	433	1,684
6	Aid to blind and disabled persons	98	—	98	94	—	94	140	—	140	281	—	281
7	Old age assistance	1,118	—	1,118	1,252	—	1,252	1,295	—	1,295	1,317	—	1,317
8	Other aid to the aged	161	180	341	154	124	278	163	136	299	169	178	347
9	Other	188	264	452	195	242	437	240	285	525	306	322	628
10	Total social welfare	2,790	847	3,637	2,969	840	3,809	3,139	898	4,037	3,324	933	4,257
11	Education	8,198	11,293	19,491	8,636	12,191	20,827	9,262	12,476	21,738	8,687	12,703	21,390
	Transportation and communications:												
12	Highways, roads and bridges	14,287	2,870	17,157	14,670	3,195	17,865	17,637	3,303	20,940	20,822	3,536	24,358
13	Other	479	—	479	453	—	453	480	—	480	579	—	579
14	Total transportation and communications	14,766	2,870	17,636	15,123	3,195	18,318	18,117	3,303	21,420	21,401	3,536	24,937
15	Natural resources and primary industries	3,514	—	3,514	3,808	—	3,808	3,393	—	3,393	3,686	—	3,686
16	Debt charges excluding debt retirement	5,535	989	6,524	5,623	983	6,606	5,634	1,052	6,686	5,763	1,219	6,982
17	Contributions to own government enterprises	—	392	392	25	439	464	25	339	364	25	344	369
	Other expenditure:												
18	General government	1,374	1,818	3,192	1,506	2,038	3,544	1,616	2,217	3,835	1,373	2,182	3,555
19	Protection of persons and property	766	2,473	3,239	951	2,817	3,768	1,086	2,802	3,888	1,297	3,028	4,325
20	Recreation and cultural services	55	320	375	53	457	510	123	726	849	122	541	663
21	Other	359	1,059	1,418	618	1,031	1,649	514	1,200	1,714	514	1,082	1,596
22	Total other expenditure	2,554	5,670	8,224	3,128	6,343	9,471	3,341	6,945	10,286	3,306	6,833	10,139
23	Sub-totals	42,697	24,171	66,868	45,175	26,149	71,324	48,201	27,403	75,604	51,668	28,755	80,423
24	Non-expend and surplus payments	19	—	19	—	—	—	—	—	—	—	—	—
25	Total net general expenditure after elimination of provincial-municipal transfers	42,716	24,171	66,887	45,175	26,149	71,324	48,201	27,403	75,604	51,668	28,755	80,423

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NEW BRUNSWICK

No.	Source	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	—	
2	Individuals	—	—	—	—	—	—	—	—	—	—	—	
3	General sales	7,538	—	7,538	7,262	—	7,262	7,942	—	7,942	8,694	—	8,694
4	Motor fuel and fuel oil sales	10,823	—	10,823	11,198	—	11,198	11,602	—	11,602	12,179	—	12,179
5	Other sales	1,792	—	1,792	1,827	—	1,827	2,086	—	2,086	2,021	—	2,021
6	Real and personal property	233	17,252	17,485	233	19,906	20,139	189	21,594	21,783	237	23,021	23,258
7	Business	—	1,373	1,373	—	1,463	1,463	—	1,579	1,579	—	1,601	1,601
8	Estate taxes and succession duties	4	—	4	—	—	—	1	—	1	—	—	—
9	Other	86	2,165	2,251	632	2,216	2,848	695	2,368	3,063	739	2,569	3,308
10	Total taxes	20,476	20,790	41,266	21,152	23,585	44,737	22,515	25,541	48,056	23,870	27,191	51,061
	Privileges, licences and permits:												
11	Liquor control and regulation	18	—	18	15	—	15	16	—	16	16	—	16
12	Motor vehicles	3,912	—	3,912	4,166	—	4,166	4,433	—	4,433	4,581	—	4,581
13	Natural resources	4,289	—	4,289	4,078	—	4,078	3,567	—	3,567	3,648	—	3,648
14	Other	590	196	786	413	226	639	433	210	643	456	224	680
15	Total privileges, etc.	8,809	196	9,005	8,672	226	8,898	8,449	210	8,659	8,701	224	8,925
16	Sales and services	834	—	834	1,096	—	1,096	686	—	686	1,032	—	1,032
17	Fines and penalties	150	—	150	189	—	199	195	—	195	214	—	214
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	7,328	—	7,328	7,317	—	7,317	7,465	—	7,465	7,878	—	7,878
19	Other	—	302	302	—	300	300	—	246	246	—	145	145
20	Federal-provincial in lieu of taxes	—	124	124	—	173	173	—	169	169	—	167	167
21	Other revenue	15	836	851	20	991	1,011	62	915	977	58	990	1,048
22	Non-revenue and surplus receipts	10	—	10	7	—	7	10	—	10	12	—	12
23	Sub-totals	37,622	22,248	59,870	38,463	25,275	63,738	39,362	27,061	66,443	41,765	28,717	70,482
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	228	—	228	21,474	—	21,474	22,466	—	22,466	26,399	—	26,399
25	Tax rentals	17,807	—	17,807	—	—	—	—	—	—	—	—	—
26	Subsidies	1,678	—	1,678	1,679	—	1,679	9,179	—	9,179	9,179	—	9,179
27	In lieu of taxes	—	571	571	—	912	912	—	1,625	1,625	—	2,302	2,302
28	Total net general revenue after elimination of provincial-municipal transfers	57,335	22,819	80,154	61,616	26,187	87,803	71,007	28,706	99,713	77,343	31,019	108,362

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NEW BRUNSWICK

No.	Function	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	5,311	2,166	7,477	6,353	2,834	9,187	6,157	3,245	9,402	9,175	2,066	11,241
2	Other	988	194	1,182	1,085	210	1,295	1,307	221	1,528	1,566	211	1,777
3	Total health	6,299	2,360	8,659	7,438	3,044	10,482	7,464	3,466	10,930	10,741	2,277	13,018
	Sanitation and waste removal	—	1,030	1,030	—	789	789	—	1,394	1,394	—	1,085	1,085
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	1,304	444	1,748	1,331	466	1,797	1,365	445	1,810	1,374	472	1,846
6	Aid to blind and disabled persons	376	—	376	517	—	517	686	—	686	730	—	730
7	Old age assistance	1,287	—	1,287	1,572	—	1,572	1,841	—	1,841	1,801	—	1,801
8	Other aid to the aged	174	184	358	189	166	355	211	182	393	214	168	382
9	Other	374	335	709	434	365	799	488	402	890	591	427	1,018
10	Total social welfare	3,515	863	4,478	4,043	997	5,040	4,591	1,029	5,620	4,710	1,067	5,777
11	Education	9,866	14,817	24,683	10,156	14,820	24,976	10,785	15,349	26,134	11,607	17,671	29,278
	Transportation and communications:												
12	Highways, roads and bridges	21,877	3,634	25,511	22,486	3,352	25,838	25,568	5,197	30,765	28,120	5,044	33,164
13	Other	582	—	582	543	—	543	595	—	595	578	—	578
14	Total transportation and communications	22,459	3,634	26,093	23,029	3,352	26,381	26,163	5,197	31,360	28,698	5,044	33,742
15	Natural resources and primary industries	4,114	—	4,114	4,741	—	4,741	4,251	—	4,251	4,414	—	4,414
16	Debt charges excluding debt retirement	6,054	1,331	7,385	6,263	2,490	8,753	6,532	2,864	9,396	6,651	3,207	9,858
17	Contributions to own government enterprises	25	288	313	25	363	388	25	501	526	25	436	461
	Other expenditure:												
18	General government	1,619	2,302	3,921	1,556	2,523	4,079	3,111	2,796	5,907	3,806	3,121	6,927
19	Protection of persons and property	1,556	3,248	4,804	1,709	3,382	5,091	1,924	3,651	5,575	2,101	4,039	6,140
20	Recreation and cultural services	162	762	924	244	683	927	243	798	1,041	268	1,097	1,365
21	Other	683	1,874	2,557	808	1,347	2,155	925	1,421	2,346	1,001	1,573	2,574
22	Total other expenditure	4,020	8,186	12,206	4,317	7,935	12,252	6,203	8,666	14,869	7,176	9,830	17,006
23	Sub-totals	56,352	32,609	88,961	60,012	33,790	93,802	66,014	38,466	104,480	74,022	40,617	114,639
24	Non-expense and surplus payments	—	—	—	6	—	6	75	—	75	142	—	142
25	Total net general expenditure after elimination of provincial-municipal transfers	56,352	32,609	88,961	60,018	33,790	93,808	66,089	38,466	104,555	74,164	40,617	114,781

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NEW BRUNSWICK

No.	Source	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	-	-	-	-	-	-	5,841	-	5,841
2	Individuals	-	-	-	-	-	-	4,742	-	4,742
3	General sales	9,058	-	9,058	9,499	-	9,499	9,663	-	9,663
4	Motor fuel and fuel oil sales	12,869	-	12,869	15,264	-	15,264	15,958	-	15,958
5	Other sales	2,095	-	2,095	2,265	-	2,265	2,322	-	2,322
6	Real and personal property	234	24,377	24,611	277	25,581	25,858	367	28,714	29,081
7	Business	-	1,867	1,867	-	2,424	2,424	-	1,916	1,916
8	Estate taxes and succession duties	-	-	-	-	-	-	4	-	4
9	Other	7,425 ¹	2,419	9,844	776	2,704	3,480	824	3,041	3,865
10	Total taxes	31,681	28,663	60,344	28,081	30,709	58,790	39,721	33,671	73,392
	Privileges, licences and permits:									
11	Liquor control and regulation	16	-	16	7	-	7	202	-	202
12	Motor vehicles	4,737	-	4,737	5,120	-	5,120	5,135	-	5,135
13	Natural resources	3,760	-	3,760	3,901	-	3,901	3,618	-	3,618
14	Other	501	250	751	549	251	800	632	305	937
15	Total privileges, etc.	9,014	250	9,264	9,577	251	9,828	9,587	305	9,892
16	Sales and services	1,333	-	1,333	1,127	-	1,127	1,666	-	1,666
17	Fines and penalties	227	-	227	240	-	240	272	-	272
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	8,220	-	8,220	9,534	-	9,534	9,642	-	9,642
19	Other	-	322	322	-	319	319	-	369	369
20	Federal-provincial in lieu of taxes	-	108	108	-	116	116	-	170	170
21	Other revenue	72	1,049	1,121	96	1,067	1,163	73	1,162	1,235
22	Non-revenue and surplus receipts	38	-	38	30	-	30	37	-	37
23	Sub-totals	50,585	30,392	80,977	48,685	32,462	81,147	60,998	35,677	96,675
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	26,864	-	26,864	26,325	-	26,325	16,878	-	16,878
25	Tax rentals	-	-	-	-	-	-	-	-	-
26	Subsidies	9,179	-	9,179	9,245	-	9,245	12,245	-	12,245
27	In lieu of taxes	-	2,789	2,789	-	2,631	2,631	-	2,655	2,655
28	Total net general revenue after elimination of provincial-municipal transfers	86,628	33,181	119,809	84,255	35,093	119,348	90,121	38,332	128,453

¹ Includes hospital insurance premiums, 8,662.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 NEW BRUNSWICK

No.	Function	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
	Health:									
1	Hospital care	17,962	480	18,442	16,134	123	16,257	17,520	562	18,082
2	Other	1,591	414	2,005	1,943	506	2,449	2,219	322	2,541
3	Total health	19,553	894	20,447	18,077	629	18,706	19,739	884	20,623
4	Sanitation and waste removal	-	1,007	1,007	-	1,461	1,461	-	1,328	1,328
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	1,257	596	1,853	1,958	495	2,453	2,194	902	3,096
6	Aid to blind and disabled persons	766	-	766	802	-	802	948	-	948
7	Old age assistance	1,756	-	1,756	1,770	-	1,770	2,082	-	2,082
8	Other aid to the aged	227	108	335	196	298	494	191	125	316
9	Other	757	447	1,204	1,069	531	1,600	1,144	517	1,661
10	Total social welfare	4,763	1,151	5,914	5,795	1,324	7,119	6,559	1,544	8,103
11	Education	13,575	19,412	32,987	14,963	20,948	35,911	16,200	23,078	39,278
	Transportation and communications:									
12	Highways, roads and bridges	31,431	4,612	36,043	28,804	4,776	33,580	28,326	4,548	32,874
13	Other	518	-	518	666	-	666	573	-	573
14	Total transportation and communications	31,949	4,612	36,561	29,470	4,776	34,246	28,899	4,548	33,447
15	Natural resources and primary industries	4,916	-	4,916	5,328	-	5,328	5,356	-	5,356
16	Debt charges excluding debt retirement	6,822	3,595	10,417	7,856	3,088	10,944	8,697	3,517	12,214
17	Contributions to own government enterprises	25	147	172	-	178	178	-	332	332
	Other expenditure:									
18	General government	3,772	3,079	6,851	3,132	3,062	6,194	4,088	3,291	7,379
19	Protection of persons and property	2,265	4,699	6,964	2,690	4,983	7,673	3,010	5,496	8,506
20	Recreation and cultural services	360	1,098	1,458	328	1,356	1,684	382	1,407	1,789
21	Other	1,129	1,825	2,954	1,197	2,721	3,918	1,352	4,056	5,408
22	Total other expenditure	7,526	10,701	18,227	7,347	12,122	19,469	8,832	14,250	23,082
23	Sub-totals	89,129	41,519	130,648	88,836	44,526	133,362	94,282	49,481	143,763
24	Non-expense and surplus payments	211	-	211	322	-	322	517	-	517
25	Total net general expenditure after elimination of provincial-municipal transfers	89,340	41,519	130,859	89,158	44,526	133,684	94,799	49,481	144,280

TABLE 9. Net General Revenue of Provincial - Municipal Governments, by Province - Continued
 After Elimination of Provincial - Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 QUEBEC

No.	Source	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
Taxes:													
Income:													
1	Corporations	51,116	—	51,116	48,869	—	48,869	48,988	—	46,988	53,950	—	53,950
2	Individuals	—	—	—	—	—	—	25,223	—	25,223	30,206	—	30,206
3	General sales	38,763	30,641	69,624	41,711	35,366	77,077	44,067	38,867	82,934	51,053	47,423	98,478
4	Motor fuel and fuel oil sales	50,979	—	50,979	57,109	—	57,109	60,251	—	60,251	68,564	—	68,564
5	Other sales	20,173	1,394	21,567	23,637	1,379	25,016	23,158	1,368	24,526	25,195	1,500	26,695
6	Real and personal property	—	124,437	124,437	—	134,968	134,968	—	132,190	132,190	—	141,390	141,390
7	Business	—	—	—	—	—	—	—	11,830	11,830	—	14,123	14,123
8	Estate taxes and succession duties	12,833	—	12,833	10,913	—	10,913	14,798	—	14,798	46,558	—	46,558
9	Other ¹	14,842	11,605	26,447	17,317	11,155	28,472	17,592	13,220	30,812	19,868	15,884	35,752
10	Total taxes	188,726	168,277	357,003	199,576	182,868	382,444	234,077	197,475	431,532	295,394	220,320	515,714
Privileges, licences and permits:													
11	Liquor control and regulation	11,976	—	11,976	12,160	—	12,160	11,549	—	11,549	12,511	—	12,511
12	Motor vehicles	20,402	—	20,402	22,555	—	22,555	24,701	—	24,701	27,476	—	27,476
13	Natural resources	25,544	—	25,544	25,096	—	25,096	27,717	—	27,717	33,601	—	33,601
14	Other	5,438	4,498	9,936	5,240	4,130	9,370	5,525	4,809	10,334	5,749	5,097	10,846
15	Total privileges, etc.	63,360	4,498	67,858	65,051	4,130	69,181	69,492	4,809	74,301	79,337	5,097	84,434
16	Sales and services	3,223	—	3,223	3,704	—	3,704	4,264	—	4,264	4,702	—	4,702
17	Fines and penalties	568	—	568	684	—	684	797	—	797	863	—	863
Contributions from government enterprises:													
Own enterprises:													
18	Liquor board and commissions	21,839	—	21,839	21,921	—	21,921	22,527	—	22,527	25,082	—	25,082
19	Other	2,800	17,580	20,380	2,800	18,418	21,218	2,800	20,754	23,554	2,800	15,610	18,410
20	Federal-provincial in lieu of taxes	—	—	—	—	—	—	—	—	—	—	—	—
21	Other revenue	125	11,706	11,831	160	20,443	20,603	129	12,209	12,338	159	11,057	11,216
22	Non-revenue and surplus receipts	294	—	294	101	—	101	61	—	61	99	—	99
23	Sub-totals	280,935	202,061	482,996	293,997	225,859	519,856	334,147	235,247	569,394	408,436	252,084	660,520
Transfers from federal government:													
24	Fiscal and tax-sharing arrangements	910	—	910	2,120	—	2,120	1,661	—	1,661	1,009	—	1,009
25	Tax rentals	—	—	—	—	—	—	—	—	—	—	—	—
26	Subsidies	3,301	—	3,301	3,300	—	3,300	3,300	—	3,300	3,300	—	3,300
27	In lieu of taxes	—	—	—	—	—	—	—	—	—	—	—	—
28	Total net general revenue after elimination of provincial-municipal transfers	285,146	202,061	487,207	299,417	225,859	525,276	339,108	235,247	574,355	412,745	252,084	664,829

¹ See footnote 1, Table 3, for corporation taxes included in this item.

TABLE 10. Net General Expenditure of Provincial - Municipal Governments, by Province - Continued
 After Elimination of Provincial - Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 QUEBEC

No.	Function	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
Health:													
1	Hospital care	27,369	—	27,369	30,807	—	30,807	37,350	—	37,350	36,014	—	36,014
2	Other	4,602	8,937	13,739	6,303	9,421	15,724	5,714	13,478	19,192	6,472	14,443	20,915
3	Total health	32,171	8,937	41,108	37,110	9,421	46,531	43,064	13,478	56,542	42,486	14,443	56,929
4	Sanitation and waste removal	—	8,249	8,249	—	8,648	8,648	—	8,194	8,194	—	7,520	7,520
Social welfare:													
5	Aid to unemployed, unemployables and mothers ¹ allowances	7,742	—	7,742	7,890	—	7,890	8,400	—	8,400	6,607	—	6,607
6	Aid to blind and disabled persons	511	—	511	589	—	589	586	—	586	3,195	—	3,195
7	Old age assistance	6,964	—	6,964	7,166	—	7,166	7,414	—	7,414	7,409	—	7,409
8	Other aid to the aged	1,990	—	1,990	1,777	—	1,777	2,272	—	2,272	2,867	—	2,867
9	Other	13,626	4,901	18,527	16,513	4,759	21,272	24,363	4,363	28,726	28,916	4,752	33,668
10	Total social welfare	30,833	4,901	35,734	33,935	4,759	38,694	43,035	4,363	47,398	50,994	4,752	55,746
11	Education	52,521	91,563	144,084	55,341	90,307	145,648	71,075	113,135	184,210	80,006	127,334	207,340
Transportation and communications:													
12	Highways, roads and bridges	108,100	21,359	129,459	89,225	23,595	112,820	94,184	26,476	120,660	113,018	30,943	143,961
13	Other	494	—	494	487	—	487	486	—	486	496	—	496
14	Total transportation and communications	108,594	21,359	129,953	89,712	23,595	113,307	94,670	26,476	121,146	113,514	30,943	144,457
15	Natural resources and primary industries	30,938	—	30,938	36,254	—	36,254	37,535	—	37,535	44,972	—	44,972
16	Debt charges excluding debt retirement	11,322	13,368	24,690	11,470	14,773	26,243	13,621	16,073	29,694	13,148	18,152	31,300
17	Contributions to own government enterprises	4,152	573	4,725	1,015	606	1,621	464	1,167	1,631	532	1,500	2,032
Other expenditure:													
18	General government	13,038	18,715	31,753	13,504	20,227	33,731	14,389	22,697	37,086	17,128	21,738	38,868
19	Protection of persons and property	20,169	25,531	45,700	22,850	27,243	50,093	20,637	29,779	50,416	21,437	32,362	53,799
20	Recreation and cultural services	1,776	6,038	7,814	2,076	6,588	8,664	1,500	7,387	8,887	1,479	7,385	8,864
21	Other	5,976	41,185	47,161	6,239	45,891	52,130	7,984	56,236	64,220	8,949	62,878	71,827
22	Total other expenditure	40,959	91,469	132,428	44,669	99,949	144,618	44,510	116,099	160,609	48,993	124,363	173,356
23	Sub-totals	311,490	240,419	551,909	309,586	252,058	561,564	347,974	298,983	646,959	394,645	329,007	723,652
24	Non-expense and surplus payments	1,627	—	1,627	1,493	—	1,493	2,009	—	2,009	4,868	—	4,868
25	Total net general expenditure after elimination of provincial-municipal transfers	313,117	240,419	553,536	310,999	252,058	563,057	349,983	298,983	648,968	399,513	329,007	728,520

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 QUEBEC

No.	Source	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Taxes:													
Income:													
1	Corporations	62,161	—	62,161	78,428	—	78,428	81,720	—	81,720	88,049	—	88,049
2	Individuals	36,359	—	36,359	41,294	—	41,294	47,773	—	47,773	54,454	—	54,454
3	General sales	56,764	50,632	107,396	60,743	55,837	116,580	62,941	69,384	132,325	68,633	78,305	146,938
4	Motor fuel and fuel oil sales	78,726	—	78,726	85,486	—	85,486	89,577	—	89,577	94,458	—	94,458
5	Other sales	27,545	2,000	29,545	31,828	2,400	34,228	34,555	2,000	37,355	36,826	1,613	38,439
6	Real and personal property	—	172,883	172,883	—	189,044	189,044	—	207,692	207,692	—	252,229	252,229
7	Business	—	14,000	14,000	—	16,000	16,000	—	17,500	17,500	—	21,276	21,276
8	Estate taxes and succession duties	35,372	—	35,372	20,637	—	20,637	22,270	—	22,270	22,496	—	22,496
9	Other ¹	21,779	7,428	29,207	23,030	5,322	28,352	26,957	7,954	34,911	28,032	6,685	34,717
10	Total taxes	318,706	246,943	565,649	341,446	268,603	610,049	365,793	303,330	671,123	392,928	360,108	753,036
Privileges, licences and permits:													
11	Liquor control and regulation	12,873	—	12,873	13,155	—	13,155	12,989	—	12,989	13,906	—	13,906
12	Motor vehicles	30,561	—	30,561	33,513	—	33,513	35,505	—	35,505	37,987	—	37,987
13	Natural resources	36,106	—	36,106	33,399	—	33,399	29,848	—	29,848	30,819	—	30,819
14	Other	6,102	5,071	11,173	6,263	5,224	11,487	7,062	5,358	12,420	8,440	5,595	14,035
15	Total privileges, etc.	85,642	5,071	90,713	86,330	5,224	91,554	85,404	5,358	90,762	91,152	5,595	96,747
16	Sales and services	5,047	—	5,047	5,086	—	5,086	6,580	—	6,580	7,365	—	7,365
17	Fines and penalties	847	—	847	1,012	—	1,012	1,091	—	1,091	1,083	—	1,083
Contributions from government enterprises:													
Own enterprises:													
18	Liquor boards and commissions	28,171	—	28,171	30,358	—	30,358	31,490	—	31,490	33,495	—	33,495
19	Other	2,800	16,197	18,997	2,800	16,795	19,595	2,800	22,742	25,542	2,800	20,036	22,836
20	Federal-provincial in lieu of taxes	—	—	—	—	—	—	—	—	—	—	—	—
21	Other revenue	171	14,834	15,005	158	16,420	16,578	2,342	16,878	19,220	2,441	21,345	23,786
22	Non-revenue and surplus receipts	119	—	119	218	—	218	696	—	696	395	—	395
23	Sub-totals	441,503	283,045	724,548	467,408	307,042	774,450	496,196	350,308	846,504	531,659	407,084	938,743
Transfers from federal government:													
24	Fiscal and tax-sharing arrangements	1,186	—	1,186	44,735	—	44,735	57,285	—	57,285	70,135	—	70,135
25	Tax rentals	—	—	—	—	—	—	—	—	—	—	—	—
26	Subsidies	3,241	—	3,241	3,241	—	3,241	3,242	—	3,242	3,241	—	3,241
27	In lieu of taxes	—	1,002	1,002	—	1,700	1,700	—	1,000	1,000	—	3,000	3,000
28	Total net general revenue after elimination of provincial-municipal transfers	445,930	284,047	729,977	515,384	308,742	824,126	556,723	351,308	908,031	605,035	410,084	1,015,119

¹ See footnote 1, Table 3, for corporation taxes included in this item.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 QUEBEC

No.	Function	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Health:													
1	Hospital care	36,137	—	36,137	51,577	—	51,577	56,954	—	56,954	67,913	—	67,913
2	Other	6,917	15,967	22,884	7,463	15,458	22,921	8,485	16,589	25,074	8,980	15,403	24,383
3	Total health	43,054	15,967	59,021	59,040	15,458	74,498	65,439	16,589	82,028	76,893	15,403	92,296
Sanitation and waste removal													
4	Sanitation and waste removal	—	7,557	7,557	—	8,197	8,197	—	9,050	9,050	—	9,842	9,842
Social welfare:													
5	Aid to unemployed, unemployables and mothers' allowances	8,908	—	8,908	15,118	—	15,118	19,083	—	19,083	20,390	—	20,390
6	Aid to blind and disabled persons	4,172	—	4,172	6,704	—	6,704	8,983	—	8,983	8,990	—	8,990
7	Old age assistance	7,171	—	7,171	8,738	—	8,738	10,579	—	10,579	10,740	—	10,740
8	Other aid to the aged	3,291	—	3,291	3,154	—	3,154	1,598	—	1,598	2,128	—	2,128
9	Other	30,305	4,660	34,965	30,511	3,557	34,068	34,234	3,941	38,175	35,346	5,393	40,739
10	Total social welfare	53,847	4,660	58,507	64,225	3,557	67,782	74,477	3,941	78,418	77,594	5,393	82,987
11	Education	89,390	128,000	217,390	113,304	133,767	247,071	120,835	158,039	278,874	137,136	182,597	319,733
Transportation and communications:													
12	Highways, roads and bridges	125,974	34,151	160,125	127,318	40,311	167,629	139,064	45,583	184,647	154,684	48,307	202,991
13	Other	492	—	492	495	—	495	473	—	473	557	—	557
14	Total transportation and communications	126,466	34,151	160,617	127,813	40,311	168,124	139,537	45,583	185,120	155,241	48,307	203,548
15	Natural resources and primary industries	49,242	—	49,242	51,624	—	51,624	54,778	—	54,778	60,826	—	60,826
16	Debt charges excluding debt retirement	13,349	—	13,349	12,450	—	12,450	12,256	—	12,256	12,059	—	12,059
17	Contributions to own government enterprises	—	2,056	2,056	—	2,891	2,891	—	2,951	2,951	—	4,254	4,254
Other expenditure:													
18	General government	20,423	23,571	43,994	24,233	28,059	52,292	25,100	32,062	57,162	27,479	35,274	62,753
19	Protection of persons and property	22,596	34,890	57,486	24,569	38,375	62,944	26,946	42,521	69,467	32,682	45,731	78,413
20	Recreation and cultural services	1,483	9,410	10,893	1,730	8,814	10,544	1,869	9,653	11,522	4,783	10,207	14,990
21	Other	9,079	78,178	87,257	9,294	91,421	100,715	10,439	59,855	70,294	11,384	110,499	121,883
22	Total other expenditure	53,581	146,049	199,630	59,826	166,689	226,495	64,354	144,091	208,445	76,328	201,711	278,039
23	Sub-totals	428,929	360,529	789,458	488,282	396,785	885,067	531,676	411,259	942,935	596,077	505,796	1,101,873
24	Non-expend and surplus payments	4,530	—	4,530	5,092	—	5,092	850	—	850	4,615	—	4,615
25	Total net general expenditure after elimination of provincial-municipal transfers	433,459	360,529	793,988	493,374	396,785	890,159	532,526	411,259	943,785	600,692	505,796	1,106,488

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Source	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
Taxes:										
Income:										
1	Corporations	98,488	—	98,488	118,813	—	118,813	119,711	—	119,711
2	Individuals	60,678	—	60,678	85,080	—	85,080	98,318	—	98,318
3	General sales	69,440	82,593	152,033	115,883	54,247	170,130	153,088	42,292	195,380
4	Motor fuel and fuel oil sales	101,129	—	101,129	107,798	—	107,798	120,550	—	120,550
5	Other sales	38,418	1,538	39,956	41,366	1,577	42,943	45,714	1,676	47,390
6	Real and personal property	—	270,874	270,874	—	294,051	294,051	—	329,342	329,342
7	Business	—	23,592	23,592	—	23,890	23,890	—	25,985	25,985
8	Estate taxes and succession duties	22,846	—	22,846	25,469	—	25,469	27,842	—	27,842
9	Other ¹	29,192	8,713	37,905	31,630	8,024	39,654	31,568	8,305	39,873
10	Total taxes	420,191	387,310	807,501	526,039	381,789	907,828	596,791	407,600	1,004,391
Privileges, licences and permits:										
11	Liquor control and regulation	14,145	—	14,145	16,878	—	16,878	18,845	—	18,845
12	Motor vehicles	40,499	—	40,499	43,482	—	43,482	46,349	—	46,349
13	Natural resources	35,457	—	35,457	34,800	—	34,800	35,627	—	35,627
14	Other	8,799	5,294	14,093	10,943	5,601	16,544	12,827	6,327	19,154
15	Total privileges, etc.	98,900	5,294	104,194	106,103	5,601	111,704	113,648	6,327	119,975
16	Sales and services	7,389	—	7,389	15,257	—	15,257	14,852	—	14,852
17	Fines and penalties	1,130	—	1,130	1,456	—	1,456	1,636	—	1,636
Contributions from government enterprises:										
Own enterprises:										
18	Liquor boards and commissions	32,583	—	32,583	37,031	—	37,031	43,269	—	43,269
19	Other	2,800	11,825	14,625	2,800	4,572	7,372	2,816	3,577	6,393
20	Federal-provincial in lieu of taxes	—	270	270	—	270	—	—	3,277	3,277
21	Other revenue	2,600	19,764	22,364	2,671	25,371	28,042	2,629	29,878	32,507
22	Non-revenue and surplus receipts	291	—	291	278	—	278	2,567	—	2,567
23	Sub-totals	563,884	424,463	990,347	691,635	417,603	1,109,238	778,208	450,659	1,228,867
Transfers from federal government:										
24	Fiscal and tax-sharing arrangements	71,586	—	71,586	62,512	—	62,512	82,418	—	82,418
25	Tax rentals	—	—	—	—	—	—	—	—	—
26	Subsidies	3,241	—	3,241	3,963	—	3,963	3,963	—	3,963
27	In lieu of taxes	—	4,142	4,142	—	6,381	6,381	—	4,065	4,065
28	Total net general revenue after elimination of provincial-municipal transfers	640,711	428,605	1,069,316	758,110	423,984	1,182,094	864,589	454,724	1,319,313

¹ See footnote 1, Table 3, for corporation taxes included in this item.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Function	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
Health:										
1	Hospital care	82,617	—	82,617	126,199	—	126,199	145,283	—	145,283
2	Other	13,261	8,713	21,974	13,508	5,482	18,990	15,419	5,624	21,043
3	Total health	95,878	8,713	104,591	139,707	5,482	145,189	160,702	5,624	166,326
4	Sanitation and waste removal	—	9,445	9,445	—	11,703	11,703	—	12,768	12,768
Social welfare:										
5	Aid to unemployed, unemployables and mothers' allowances	19,474	—	19,474	48,642	—	48,642	49,702	—	49,702
6	Aid to blind and disabled persons	8,506	—	8,506	8,298	—	8,298	9,495	—	9,495
7	Old age assistance	10,915	—	10,915	11,716	—	11,716	15,350	—	15,350
8	Other aid to the aged	3,334	—	3,334	3,857	—	3,857	6,664	—	6,664
9	Other	69,827	6,872	76,699	46,644	6,115	52,759	41,477	7,718	49,195
10	Total social welfare	112,056	6,872	118,928	119,157	6,115	125,272	122,688	7,718	130,406
11	Education	182,324	229,903	412,227	259,498	202,951	462,449	276,749	220,814	497,563
Transportation and communications:										
12	Highways, roads and bridges	175,485	38,884	214,369	139,202	38,899	178,101	167,077	38,030	205,107
13	Other	1,008	—	1,008	580	—	580	1,925	—	1,925
14	Total transportation and communications	176,493	38,884	215,377	139,782	38,899	178,681	169,002	38,030	207,032
15	Natural resources and primary industries	70,470	—	70,470	67,947	—	67,947	67,126	—	67,126
16	Debt charges excluding debt retirement	14,415	40,025	54,440	19,786	46,718	66,504	30,516	51,603	82,121
17	Contribution to own government enterprises	625	1,230	1,855	—	2,639	2,639	—	1,109	1,109
Other expenditure:										
18	General government	36,430	38,745	75,175	41,424	42,119	83,543	46,688	50,600	97,288
19	Protection of persons and property	35,119	50,883	86,002	33,898	57,384	91,282	45,224	67,966	113,210
20	Recreation and cultural services	3,260	11,258	14,518	4,123	13,490	17,613	4,504	16,115	20,619
21	Other	17,943	99,693	117,636	19,733	107,574	127,307	22,037	117,828	139,865
22	Total other expenditure	92,752	200,579	293,331	99,178	220,567	319,745	118,653	252,529	371,182
23	Sub-totals	745,013	535,651	1,280,664	845,055	535,074	1,380,129	945,438	590,195	1,535,633
24	Non-expense and surplus payments	4,033	—	4,033	2,307	—	2,307	6,265	—	6,265
25	Total net general expenditure after elimination of provincial-municipal transfers	749,046	535,651	1,284,697	847,362	535,074	1,382,436	951,703	590,195	1,541,898

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Source	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations.....	13,830	—	13,830	221	—	221	—	—	—	—	—	
2	Individuals.....	9	—	9	3	—	3	—	—	—	—	2	
3	General sales.....	—	—	—	—	—	—	—	—	—	—	—	
4	Motor fuel and fuel oil sales.....	78,474	—	78,474	87,151	—	87,151	93,630	—	93,630	104,895	—	
5	Other sales.....	10,330	—	10,330	10,739	—	10,739	10,268	—	10,268	8,662	—	
6	Real and personal property.....	1,569	263,055	264,624	1,616	282,943	284,559	1,591	309,235	310,826	1,659	339,510	
7	Business.....	—	—	—	—	—	—	—	—	—	—	—	
8	Estate taxes and succession duties.....	19,821	—	19,821	20,164	—	20,164	25,819	—	25,819	25,463	—	
9	Other.....	4,806	142	4,948	5,185	190	5,375	5,607	182	5,789	9,243	181	
10	Total taxes.....	128,839	263,197	392,036	125,079	283,133	408,212	136,915	309,417	446,332	149,924	339,691	
	Privileges, licences and permits:												
11	Liquor control and regulation.....	14,532	—	14,532	14,916	—	14,916	14,509	—	14,509	15,027	—	
12	Motor vehicles.....	25,895	—	25,895	27,451	—	27,451	30,002	—	30,002	42,350	—	
13	Natural resources.....	24,976	—	24,976	22,110	—	22,110	23,018	—	23,018	26,903	—	
14	Other.....	4,115	3,939	8,054	5,182	4,632	9,814	5,756	4,915	10,671	6,063	5,258	
15	Total privileges, etc.	69,518	3,939	73,457	69,659	4,632	74,291	73,285	4,915	78,200	90,343	5,258	
16	Sales and services.....	4,310	—	4,310	5,430	—	5,430	5,836	—	5,836	6,844	—	
17	Fines and penalties.....	1,128	—	1,128	1,298	—	1,298	1,597	—	1,597	2,021	—	
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions.....	33,076	—	33,076	30,019	—	30,019	33,444	—	33,444	38,560	—	
19	Other.....	—	3,540	3,540	—	3,324	3,324	—	2,003	2,003	—	1,988	
20	Federal-provincial in lieu of taxes.....	—	747	747	—	829	829	—	575	575	—	864	
21	Other revenue.....	110	16,565	16,675	91	21,826	21,917	92	25,972	26,064	386	30,637	
22	Non-revenue and surplus receipts.....	84	—	84	135	—	135	159	—	159	164	—	
23	Sub-totals.....	237,065	287,988	525,053	231,711	313,744	545,455	251,328	342,882	594,210	288,242	378,438	
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements.....	474	—	474	1,097	—	1,097	1,342	—	1,342	1,574	—	
25	Tax rentals.....	123,327	—	123,327	134,448	—	134,448	142,747	—	142,747	138,345	—	
26	Subsidies.....	3,641	—	3,641	3,641	—	3,641	3,641	—	3,641	3,641	—	
27	In lieu of taxes.....	—	2,240	2,240	—	2,183	2,183	—	2,296	2,296	—	2,833	
28	Total net general revenue after elimination of provincial-municipal transfers.....	364,507	290,228	654,735	370,897	315,927	686,824	399,058	345,178	744,236	431,802	381,271	

¹ Includes corporation taxes, 1952, 726; 1953, 718; 1954, 268; 1955, 1,588.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Function	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care.....	48,995	12,611	61,606	50,854	14,965	65,819	56,490	21,721	78,211	60,475	18,323	
2	Other.....	6,365	5,937	12,302	7,021	4,971	11,992	7,884	4,196	12,080	9,007	4,106	
3	Total health.....	55,360	18,548	73,908	57,875	19,936	77,811	64,374	25,917	90,291	69,482	22,429	
4	Sanitation and waste removal.....	—	21,877	21,877	—	32,107	32,107	—	92,046	92,046	—	57,315	
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances.....	9,416	3,472	12,888	9,175	3,173	12,348	10,063	3,738	13,801	10,610	4,642	
6	Aid to blind and disabled persons.....	1,230	—	1,230	3,153	—	3,153	2,969	—	2,969	2,182	—	
7	Old age assistance.....	4,549	—	4,549	4,716	—	4,716	4,853	—	4,853	4,918	—	
8	Other aid to the aged.....	2,482	464	2,946	2,430	1,577	4,007	3,156	1,810	4,966	4,157	4,157	
9	Other.....	3,865	9,550	13,415	4,056	9,598	13,654	4,575	11,714	16,289	4,705	14,206	
10	Total social welfare.....	21,542	13,486	35,028	23,530	14,348	37,878	25,616	17,262	42,878	26,572	18,848	
11	Education.....	76,866	136,353	213,219	83,272	144,261	227,533	93,972	160,999	254,971	102,712	174,362	
	Transportation and communications:												
12	Highways, roads and bridges.....	120,548	43,786	164,334	113,988	50,713	164,701	110,142	71,031	181,173	155,647	104,156	
13	Other.....	—	—	—	—	—	—	—	15	—	15	—	
14	Total transportation and communications.....	120,548	43,786	164,334	113,988	50,713	164,701	110,127	71,031	181,158	155,647	104,156	
15	Natural resources and primary industries.....	19,479	—	19,479	21,070	—	21,070	20,984	—	20,984	27,180	—	
16	Debt charges excluding debt retirement.....	25,146	12,422	37,568	22,337	15,754	38,091	27,349	20,443	47,792	26,909	22,172	
17	Contributions to own government enterprises.....	8,866	1,558	10,424	9,442	1,677	11,119	7,311	1,756	9,067	7,976	1,819	
	Other expenditure:												
18	General government.....	9,366	22,948	32,314	13,480	26,838	40,318	17,111	31,293	48,404	19,987	39,050	
19	Protection of persons and property.....	25,143	43,180	68,323	28,733	46,358	75,091	27,639	56,528	84,167	29,370	70,684	
20	Recreation and cultural services.....	3,112	13,259	16,371	3,298	15,813	19,111	3,716	15,267	18,983	3,385	19,195	
21	Other.....	3,170	11,782	14,952	3,442	11,263	14,705	4,563	12,453	17,016	3,194	10,415	
22	Total other expenditure.....	40,791	91,169	131,960	48,953	100,272	149,225	53,029	115,541	168,570	56,936	139,344	
23	Sub-totals.....	368,598	339,199	707,797	380,467	379,068	759,535	402,762	504,995	907,757	473,414	540,445	
24	Non-expense and surplus payments.....	195	—	195	204	—	204	218	—	218	230	—	
25	Total net general expenditure after elimination of provincial-municipal transfers.....	368,793	339,199	707,992	380,671	379,068	759,739	402,980	504,995	907,975	473,644	540,445	

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Source	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	136,010	-	136,010	144,430	-	144,430	160,938	-	160,938
2	Individuals	-	-	-	1	-	1	-	-	-	-	-	-
3	General sales	-	-	-	-	-	-	-	-	-	-	-	-
4	Motor fuel and fuel oil sales	114,135	-	114,135	144,583	-	144,583	152,771	-	152,771	159,894	-	159,894
5	Other sales	8,939	-	8,939	9,176	-	9,176	9,907	-	9,907	10,159	-	10,159
6	Real and personal property	1,869	385,564	387,433	1,853	435,130	436,983	2,200	469,299	471,499	2,192	529,889	532,081
7	Business	-	-	-	-	-	-	-	-	-	-	-	-
8	Estate taxes and succession duties	29,161	-	29,161	31,980	-	31,980	33,518	-	33,518	33,736	-	33,736
9	Other ¹	7,792	184	7,976	18,725	181	18,906	21,698	171	21,869	93,593	128	93,721
10	Total taxes	161,896	385,748	547,644	342,328	435,311	777,639	364,524	469,470	833,994	460,512	530,017	990,529
	Privileges, licences and permits:												
11	Liquor control and regulation	15,008	-	15,008	21,582	-	21,582	19,538	-	19,538	24,645	-	24,645
12	Motor vehicles	49,718	-	49,718	53,914	-	53,914	58,981	-	58,981	68,469	-	68,469
13	Natural resources	29,332	-	29,332	33,191	-	33,191	31,619	-	31,619	37,440	-	37,440
14	Other	6,774	5,622	12,396	6,914	6,040	12,954	8,295	6,777	15,072	9,250	6,759	16,009
15	Total privileges, etc.	100,832	5,622	106,454	115,601	6,040	121,641	118,433	6,777	125,210	139,804	6,759	146,563
16	Sales and services	7,061	-	7,061	7,277	-	7,277	9,066	-	9,066	11,019	-	11,019
17	Fines and penalties	2,696	-	2,696	2,606	-	2,606	2,598	-	2,598	2,423	-	2,423
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	43,305	-	43,305	46,762	-	46,762	53,444	-	53,444	53,128	-	53,128
19	Other	-	2,125	2,125	-	1,548	1,548	-	1,067	1,067	-	1,174	1,174
20	Federal-provincial in lieu of taxes	-	2,072	2,072	-	3,186	3,186	-	3,682	3,682	-	4,590	4,590
21	Other revenue	192	33,998	34,190	243	36,053	36,296	226	41,867	42,093	316	44,307	44,623
22	Non-revenue and surplus receipts	166	-	166	310	-	310	223	-	223	353	-	353
23	Sub-totals	316,148	429,565	745,713	515,127	482,138	997,265	548,514	522,863	1,071,377	667,555	586,847	1,254,402
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	1,428	-	1,428	75,712	-	75,712	94,912	-	94,912	107,254	-	107,254
25	Tax rentals	160,558	-	160,558	-	-	-	-	-	-	-	-	-
26	Subsidies	3,641	-	3,641	3,641	-	3,641	3,641	-	3,641	3,641	-	3,641
27	In lieu of taxes	-	4,700	4,700	-	9,443	9,443	-	10,098	10,098	-	10,800	10,800
28	Total net general revenue after elimination of provincial-municipal transfers	481,775	434,265	916,040	594,480	491,581	1,086,061	647,067	532,959	1,180,026	778,450	597,647	1,376,097

¹ Includes corporation taxes, 1956, 383; 1957, 12,011; 1958, 14,360; 1959, 14,923. Includes hospital insurance premiums, 1959, 71,398.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Function	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	65,742	20,475	86,217	70,466	22,179	92,645	82,656	19,931	102,587	161,857	17,587	179,444
2	Other	8,334	6,605	14,939	8,399	7,870	16,269	10,371	7,748	18,119	11,217	7,402	18,619
3	Total health	74,076	27,080	101,156	78,865	30,049	108,914	93,027	27,679	120,706	173,074	24,989	198,063
4	Sanitation and waste removal	-	73,356	73,356	-	64,040	64,040	-	68,851	68,851	-	77,192	77,192
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	11,073	3,864	14,937	13,669	4,160	17,829	17,453	4,518	21,971	17,623	5,098	22,721
6	Aid to blind and disabled persons	2,414	-	2,414	3,142	-	3,142	3,907	-	3,907	4,341	-	4,341
7	Old age assistance	4,693	-	4,693	5,637	-	5,637	6,703	-	6,703	6,561	-	6,561
8	Other aid to the aged	5,433	-	5,433	6,515	-	6,515	4,467	-	4,467	5,778	-	5,778
9	Other	5,342	16,503	21,845	6,980	14,800	21,780	9,424	17,197	26,621	9,945	17,003	26,948
10	Total social welfare	28,955	20,367	49,322	35,943	18,960	54,903	41,954	21,715	63,669	44,248	22,101	66,349
11	Education	111,139	198,699	309,838	151,920	229,190	381,110	186,307	224,726	411,033	211,589	263,830	475,419
	Transportation and communications:												
12	Highways, roads and bridges	197,054	100,190	297,244	213,843	152,635	366,478	231,830	158,959	390,789	253,178	180,558	433,736
13	Other	-	-	-	-	-	-	-	-	-	-	-	-
14	Total transportation and communications	197,054	100,190	297,244	213,843	152,635	366,478	231,830	158,959	390,789	253,178	180,558	433,736
15	Natural resources and primary industries	28,343	-	28,343	33,830	-	33,830	34,560	-	34,560	36,605	-	36,605
16	Debt charges excluding debt retirement	28,475	26,791	55,266	31,366	36,307	67,673	35,221	38,651	73,872	39,315	45,759	85,074
17	Contributions to own government enterprises	6,144	4,205	10,349	7,359	2,112	9,471	1,454	2,562	4,016	1,324	3,011	4,335
	Other expenditure:												
18	General government	18,208	46,239	64,447	24,378	46,068	70,446	25,494	50,772	76,266	33,834	54,560	88,394
19	Protection of persons and property	33,727	72,190	105,917	42,242	77,510	119,752	44,933	85,678	130,611	45,019	95,430	140,449
20	Recreation and cultural services	5,401	19,984	25,385	8,019	21,612	29,631	11,426	26,639	38,065	11,595	30,628	42,223
21	Other	4,166	12,568	16,734	3,834	20,291	24,125	5,527	21,031	26,558	6,816	22,128	28,944
22	Total other expenditure	61,502	150,981	212,483	78,473	165,481	243,954	87,380	184,120	271,500	97,264	202,746	300,010
23	Sub-totals	535,688	601,669	1,137,357	631,589	698,774	1,330,373	711,733	727,263	1,438,996	856,597	820,186	1,676,783
24	Non-expense and surplus payments	278	-	278	254	-	254	4,867	-	4,867	12,307	-	12,307
25	Total net general expenditure after elimination of provincial-municipal transfers	535,964	601,669	1,137,633	631,853	698,774	1,330,627	716,600	727,263	1,443,863	868,904	820,186	1,689,090

TABLE 9. Net General Revenue of Provincial - Municipal Governments, by Province - Continued
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Source	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	170,584	—	170,584	148,871	—	148,871	169,118	—	169,118
2	Individuals	—	—	—	—	—	—	152,021	—	152,021
3	General sales	—	—	—	82,371	—	82,371	179,339	—	179,339
4	Motor fuel and fuel oil sales	165,969	—	165,969	174,417	—	174,417	182,960	—	182,960
5	Real sales	10,270	—	10,270	10,872	—	10,872	11,497	—	11,497
6	Other and personal property	2,197	592,244	594,441	2,258	642,483	644,741	1,673	690,711	692,384
7	Business	—	—	—	—	—	—	—	—	—
8	Estate taxes and succession duties	37,603	—	37,603	40,397	—	40,397	44,149	—	44,149
9	Other ¹	108,305	134	108,439	114,391	117	114,508	115,994	95	116,089
10	Total taxes	494,928	592,378	1,087,306	573,577	642,600	1,216,177	856,751	690,806	1,547,557
	Privileges, licences and permits:									
11	Liquor control and regulation	26,373	—	26,373	26,996	—	26,996	26,465	—	26,465
12	Motor vehicles	70,193	—	70,193	72,713	—	72,713	71,862	—	71,862
13	Natural resources	43,995	—	43,995	43,097	—	43,097	43,468	—	43,468
14	Other	9,863	6,907	16,770	10,378	7,413	17,791	9,411	7,727	17,138
15	Total privileges, etc.	150,424	6,907	157,331	153,184	7,413	160,597	151,206	7,727	158,933
16	Sales and services	11,027	—	11,027	13,415	—	13,415	15,062	—	15,062
17	Fines and penalties	2,371	—	2,371	2,358	—	2,358	2,653	—	2,653
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	55,263	—	55,263	56,802	—	56,802	63,177	—	63,177
19	Other	—	1,397	1,397	—	1,368	1,368	—	2,113	2,113
20	Federal-provincial in lieu of taxes	—	5,382	5,382	—	5,532	5,532	—	7,331	7,331
21	Other revenue	662	42,661	43,323	1,387	42,303	43,590	569	48,133	48,702
22	Non-revenue and surplus receipts	442	—	442	463	—	463	477	—	477
23	Sub-totals	715,117	648,725	1,363,842	801,186	699,116	1,500,302	1,089,895	756,110	1,846,005
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	114,370	—	114,370	121,303	—	121,303	791	—	791
25	Tax rentals	—	—	—	—	—	—	—	—	—
26	Subsidies	3,641	—	3,641	4,624	—	4,624	4,624	—	4,624
27	In lieu of taxes	—	12,269	12,269	—	14,388	14,388	—	12,545	12,545
28	Total net general revenue after elimination of provincial-municipal transfers	833,128	660,994	1,494,122	927,113	713,504	1,640,617	1,095,310	768,655	1,863,965

¹ Includes corporation taxes, 1960, 15,093; 1961, 14,097; 1962, 12,747. Includes hospital insurance premiums, 1960, 86,729; 1961, 89,509; 1962, 91,925.

TABLE 10. Net General Expenditure of Provincial - Municipal Governments, by Province - Continued
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Function	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
	Health:									
1	Hospital care	187,743	22,638	210,381	215,856	19,883	235,739	235,112	28,672	263,784
2	Other	11,540	8,571	20,111	12,455	9,810	22,265	12,824	9,697	22,521
3	Total health	199,283	31,209	230,492	228,311	29,693	258,004	247,936	38,369	286,305
4	Sanitation and waste removal	—	84,993	84,993	—	109,413	109,413	—	101,742	101,742
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	21,527	5,065	26,592	24,473	4,230	28,703	25,136	5,926	31,062
6	Aid to blind and disabled persons	4,566	—	4,566	5,014	—	5,014	6,026	—	6,026
7	Old age assistance	6,614	—	6,614	6,908	—	6,908	8,465	—	8,465
8	Other aid to the aged	7,681	—	7,681	7,135	—	7,135	5,341	—	5,341
9	Other	9,787	20,298	30,085	10,640	20,176	30,816	11,785	19,018	30,803
10	Total social welfare	50,175	25,363	75,538	54,170	24,406	78,576	56,753	24,944	81,697
11	Education	231,994	306,307	538,301	271,022	318,378	589,400	355,814	330,527	686,341
	Transportation and communications:									
12	Highways, roads and bridges	240,732	188,433	429,165	246,135	167,661	413,996	253,364	204,499	457,863
13	Other	5	—	5	31	—	31	20	—	20
14	Total transportation and communications	240,737	188,433	429,170	246,166	167,661	414,027	253,384	204,499	457,883
15	Natural resources and primary industries	36,180	—	36,180	39,390	—	39,390	41,018	—	41,018
16	Debt charges excluding debt retirement	45,985	56,557	102,542	51,709	65,479	117,188	58,556	70,889	129,445
17	Contributions to own government enterprises	511	10,953	11,464	544	10,888	11,432	921	12,158	13,079
	Other expenditure:									
18	General government	32,049	60,199	92,248	36,428	58,066	94,494	39,125	65,094	104,219
19	Protection of persons and property	46,912	102,289	149,201	52,120	113,457	165,577	55,960	122,211	178,171
20	Recreation and cultural services	9,859	36,067	45,926	11,443	37,108	48,551	11,573	45,541	57,114
21	Other	7,715	27,215	34,930	10,071	21,131	31,202	11,202	26,723	37,925
22	Total other expenditure	96,535	225,770	322,305	110,062	229,762	339,824	117,860	259,569	377,429
23	Sub-totals	901,400	929,585	1,830,985	1,001,374	955,880	1,957,254	1,132,242	1,042,697	2,174,939
24	Non-expense and surplus payments	3,420	—	3,420	2,115	—	2,115	5,900	—	5,900
25	Total net general expenditure after elimination of provincial-municipal transfers	904,820	929,585	1,834,405	1,003,489	955,880	1,959,369	1,138,142	1,042,697	2,180,839

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 MANITOBA

No.	Source	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Taxes:													
Income:													
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	4	-	4	-	-	-	1	-	1	-	-	
3	General sales	-	-	-	-	-	-	-	-	-	-	-	
4	Motor fuel and fuel oil sales	7,654	-	7,654	8,432	-	8,432	8,952	-	8,952	9,501	-	
5	Other sales	1,215	296	1,511	1,249	322	1,571	1,198	344	1,542	1,124	346	
6	Real and personal property	-	39,548	39,548	-	40,880	40,880	-	40,164	40,164	-	43,522	
7	Business	-	-	-	-	-	-	3,187	3,187	-	-	3,380	
8	Estate taxes and succession duties	8	-	8	5	-	5	12	-	12	5	-	
9	Other	12	9	21	15	9	24	22	2	24	23	15	
10	Total taxes	8,893	39,853	48,746	9,701	41,211	50,912	10,185	43,697	53,882	10,653	47,263	
Privileges, licences and permits:													
11	Liquor control and regulation	2,085	-	2,085	2,153	-	2,153	2,113	-	2,113	2,186	-	
12	Motor vehicles	4,056	-	4,056	5,108	-	5,108	4,842	-	4,842	5,801	-	
13	Natural resources	2,728	-	2,728	2,919	-	2,919	3,315	-	3,315	4,311	-	
14	Other	530	751	1,281	604	838	1,442	644	914	1,558	683	1,015	
15	Total privileges, etc.	9,399	751	10,150	10,784	838	11,622	10,914	914	11,828	12,981	1,015	
16	Sales and services	1,174	-	1,174	1,042	-	1,042	1,033	-	1,033	1,124	-	
17	Fines and penalties	212	-	212	231	-	231	225	-	225	250	-	
Contributions from government enterprises:													
Own enterprises:													
18	Liquor boards and commissions	6,420	-	6,420	6,493	-	6,493	6,117	-	6,117	6,566	-	
19	Other	3	1,480	1,483	-	1,252	1,252	-	1,251	-	-	1,203	
20	Federal-provincial in lieu of taxes	-	325	325	-	380	380	-	592	592	-	943	
21	Other revenue	64	2,722	2,786	20	2,393	2,413	14	3,027	3,041	16	3,170	
22	Non-revenue and surplus receipts	453	-	453	188	-	188	137	-	137	169	-	
23	Sub-totals	26,618	45,131	71,749	28,459	46,074	74,533	28,625	49,481	78,106	31,759	53,594	
Transfers from federal government:													
24	Fiscal and tax-sharing arrangements	383	-	383	569	-	569	28	-	28	114	-	
25	Tax rentals	26,036	-	26,036	25,039	-	25,039	26,201	-	26,201	25,656	-	
26	Subsidies	1,755	-	1,755	1,755	-	1,755	1,852	-	1,852	1,820	-	
27	In lieu of taxes	-	-	-	-	38	38	-	20	20	-	90	
28	Total net general revenue after elimination of provincial-municipal transfers	54,792	45,131	99,923	55,822	46,112	101,934	56,706	49,501	106,207	59,349	53,684	

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 MANITOBA

No.	Function	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Health:													
1	Hospital care	4,919	2,337	7,256	5,639	2,116	7,755	6,039	2,378	8,417	6,367	3,227	
2	Other	1,014	865	1,879	1,044	655	1,699	1,322	631	1,953	1,344	617	
3	Total health	5,933	3,202	9,135	6,683	2,771	9,454	7,361	3,009	10,370	7,711	3,844	
4	Sanitation and waste removal	-	1,919	1,919	-	2,672	2,672	-	2,883	2,883	-	2,780	
Social welfare:													
5	Aid to unemployed, unemployables and mothers' allowances	1,483	865	2,348	1,856	548	2,404	2,156	683	2,839	2,179	776	
6	Aid to blind and disabled persons	77	-	77	83	-	83	93	-	93	232	-	
7	Old age assistance	1,037	-	1,037	1,119	-	1,119	1,131	-	1,131	1,122	-	
8	Other aid to the aged	94	49	143	95	36	131	93	50	143	218	56	
9	Other	837	783	1,620	994	806	1,800	968	884	1,852	1,012	1,026	
10	Total social welfare	3,528	1,897	5,225	4,147	1,390	5,537	4,441	1,617	6,058	4,783	1,858	
11	Education	8,962	17,209	26,171	11,100	18,255	29,355	11,794	20,945	32,739	12,034	22,162	
Transportation and communications:													
12	Highways, roads and bridges	12,687	9,654	22,341	13,607	11,732	25,339	14,396	13,349	27,745	15,309	16,518	
13	Other	-	-	-	-	-	-	-	-	-	21	-	
14	Total transportation and communications	12,687	9,654	22,341	13,607	11,732	25,339	14,396	13,349	27,745	15,330	16,518	
15	Natural resources and primary industries	4,390	-	4,390	4,342	-	4,342	4,281	-	4,281	4,814	-	
16	Debt charges excluding debt retirement	122	1,335	1,457	-283	1,386	1,103	-733	1,399	666	-459	1,539	
17	Contributions to own government enterprises	889	881	1,770	1,072	855	1,927	775	913	1,688	775	1,013	
Other expenditure:													
18	General government	2,107	3,525	5,632	2,432	3,863	6,295	2,371	3,990	6,361	2,270	4,227	
19	Protection of persons and property	2,749	5,759	8,508	3,008	6,418	9,426	3,102	6,692	9,794	3,322	7,274	
20	Recreation and cultural services	46	992	1,038	46	1,309	1,355	127	1,244	1,371	239	1,458	
21	Other	529	2,758	3,287	391	2,892	3,283	486	2,317	2,803	919	2,235	
22	Total other expenditure	5,431	13,034	18,465	5,877	14,482	20,359	6,088	14,243	20,329	6,750	15,194	
23	Sub-totals	41,942	48,931	90,873	46,545	53,543	100,088	48,401	58,358	106,759	51,718	64,908	
24	Non-expenditure and surplus payments	81	-	81	74	-	74	65	-	65	83	-	
25	Total net general expenditure after elimination of provincial-municipal transfers	42,023	48,931	90,954	46,619	53,543	100,162	48,466	58,358	106,824	51,801	64,908	

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 MANITOBA

No.	Source	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	-	-	-	-	-	-	-	-	-	-	-	
4	Motor fuel and fuel oil sales	12,279	-	12,279	13,532	-	13,532	14,339	-	14,339	15,345	-	15,345
5	Other sales	889	372	1,261	257	380	647	667	385	1,052	704	509	1,213
6	Real and personal property	-	48,253	48,253	-	51,040	51,040	-	52,877	52,877	-	57,272	57,272
7	Business	-	3,879	3,879	-	4,132	4,132	-	4,453	4,453	-	4,706	4,706
8	Estate taxes and succession duties	6	-	6	2	-	2	1	-	1	2	-	2
9	Other	28	15	43	1,041	18	1,059	1,161	73	1,234	14,235 ¹	78	14,313
10	Total taxes	13,202	52,519	65,721	14,842	55,570	70,412	16,168	57,788	73,956	30,286	62,565	92,851
	Privileges, licences and permits:												
11	Liquor control and regulation	2,105	-	2,105	2,458	-	2,458	2,554	-	2,554	2,667	-	2,667
12	Motor vehicles	5,916	-	5,916	6,783	-	6,783	6,577	-	6,577	7,774	-	7,774
13	Natural resources	5,012	-	5,012	4,423	-	4,423	3,730	-	3,730	3,920	-	3,920
14	Other	725	1,066	1,791	779	1,157	1,936	815	1,271	2,086	1,181	1,558	2,739
15	Total privileges, etc.	13,758	1,066	14,824	14,443	1,157	15,600	13,678	1,271	14,947	15,542	1,558	17,100
16	Sales and services	1,177	-	1,177	1,171	-	1,171	1,516	-	1,516	1,629	-	1,629
17	Fines and penalties	342	-	342	353	-	353	328	-	328	378	-	378
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	7,470	-	7,470	8,085	-	8,085	8,817	-	8,817	10,088	-	10,088
19	Other	-	1,256	1,256	-	1,238	1,238	-	1,300	1,300	-	1,239	1,239
20	Federal-provincial in lieu of taxes	-	1,030	1,030	-	1,046	1,046	-	1,160	1,160	-	1,275	1,275
21	Other revenue	6	3,270	3,276	16	3,424	3,440	92	3,443	3,535	21	3,498	3,519
22	Non-revenue and surplus receipts	194	-	194	241	-	241	320	-	320	333	-	333
23	Sub-totals	36,149	59,141	95,290	29,151	62,435	101,586	40,917	64,962	105,879	58,277	70,135	128,412
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	51	-	51	32,411	-	32,411	33,624	-	33,624	39,472	-	39,472
25	Tax rentals	27,888	-	27,888	-	-	-	-	-	-	-	-	-
26	Subsidies	2,032	-	2,032	2,032	-	2,032	2,032	-	2,032	2,065	-	2,065
27	In lieu of taxes	-	705	705	-	944	944	-	1,212	1,212	-	1,056	1,056
28	Total net general revenue after elimination of provincial-municipal transfers	66,120	59,846	125,966	73,594	63,379	136,973	76,573	66,174	142,747	99,814	71,191	171,005

¹ Includes hospital insurance premiums, 13,023.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 MANITOBA

No.	Function	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	7,214	2,227	9,441	8,608	2,363	10,971	14,466	1,822	16,288	22,731	1,106	23,837
2	Other	1,682	620	2,302	1,784	675	2,459	2,053	713	2,766	2,383	784	3,167
3	Total health	8,896	2,847	11,743	10,392	3,038	13,430	16,519	2,535	19,054	25,114	1,890	27,004
4	Sanitation and waste removal	-	3,165	3,165	-	4,384	4,384	-	3,431	3,431	-	5,305	5,305
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	2,606	743	3,349	1,423	71	1,494	2,452	679	3,131	2,504	282	2,786
6	Aid to blind and disabled persons	282	-	282	375	-	375	516	-	516	570	-	570
7	Old age assistance	1,081	-	1,081	1,313	-	1,313	1,589	-	1,589	1,893	-	1,893
8	Other aid to the aged	248	70	318	273	137	410	300	48	348	320	230	550
9	Other	1,199	1,070	2,269	1,428	1,126	2,554	1,800	796	2,596	2,117	1,340	3,457
10	Total social welfare	5,416	1,883	7,299	4,812	1,334	6,146	6,657	1,523	8,180	7,104	1,852	8,956
11	Education	13,201	24,391	37,592	16,972	25,824	42,796	22,575	27,796	50,371	30,264	30,392	60,656
	Transportation and communications:												
12	Highways, roads and bridges	22,113	15,401	37,514	25,831	16,729	42,560	31,539	18,698	50,237	38,567	19,448	58,015
13	Other	23	-	23	35	-	35	47	-	47	46	-	46
14	Total transportation and communications	22,136	15,401	37,537	25,866	16,729	42,595	31,586	18,698	50,284	38,613	19,448	58,061
15	Natural resources and primary industries	5,160	-	5,160	5,836	-	5,836	6,393	-	6,393	8,417	-	8,417
16	Debt charges excluding debt retirement	-325	2,080	1,755	-833	2,183	1,350	-1,150	2,306	1,156	-444	3,630	3,186
17	Contributions to own government enterprises	775	683	1,458	775	838	1,613	775	1,033	1,808	275	1,213	1,488
	Other expenditure:												
18	General government	2,504	4,540	7,044	3,071	4,655	7,726	4,715	5,169	9,884	7,219	5,367	12,586
19	Protection of persons and property	3,710	7,902	11,612	4,718	8,394	13,112	4,919	9,825	14,744	5,581	10,431	16,012
20	Recreation and cultural services	23	1,749	1,772	642	1,728	2,370	790	2,040	2,830	941	2,624	3,565
21	Other	1,137	1,967	3,104	1,110	2,909	4,019	1,182	2,703	3,885	1,653	3,839	5,492
22	Total other expenditure	7,374	16,158	23,532	9,541	17,686	27,227	11,606	19,737	31,343	15,394	22,261	37,655
23	Sub-totals	62,633	66,608	129,241	73,361	72,016	145,377	94,961	77,059	172,020	124,737	85,991	210,728
24	Non-expense and surplus payments	99	-	99	113	-	113	149	-	149	240	-	240
25	Total net general expenditure after elimination of provincial-municipal transfers	62,732	66,608	129,340	73,474	72,016	145,490	95,110	77,059	172,169	124,977	85,991	210,968

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Source	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	-	-	-	-	-	-	16,810	-	16,810
2	Individuals	-	-	-	-	-	-	20,380	-	20,380
3	General sales	-	-	-	-	-	-	-	-	-
4	Motor fuel and fuel oil sales	16,581	-	16,581	21,728	-	21,728	23,620	-	23,620
5	Other sales	702	434	1,136	760	459	1,219	761	483	1,244
6	Real and personal property	-	63,276	63,276	-	73,263	73,263	-	76,571	76,571
7	Business	-	5,279	5,279	-	5,604	5,604	-	6,027	6,027
8	Estate taxes and succession duties	-	-	-	-	-	-	1	-	1
9	Other	14,642 ¹	87	14,729	20,932 ¹	82	21,014	15,088 ¹	58	15,146
10	Total taxes	31,925	69,076	101,001	43,420	79,408	122,828	76,660	83,139	159,799
	Privileges, licences and permits:									
11	Liquor control and regulation	2,752	-	2,752	2,896	-	2,896	2,968	-	2,968
12	Motor vehicles	7,571	-	7,571	8,434	-	8,434	8,092	-	8,092
13	Natural resources	4,149	-	4,149	4,144	-	4,144	4,670	-	4,670
14	Other	1,337	1,512	2,849	1,946	1,508	3,454	2,126	1,635	3,761
15	Total privileges, etc.	15,809	1,512	17,321	17,420	1,508	18,928	17,856	1,635	19,491
16	Sales and services	1,793	-	1,793	1,786	-	1,786	1,948	-	1,948
17	Fines and penalties	404	-	404	422	-	422	456	-	456
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	11,657	-	11,657	11,989	-	11,989	12,391	-	12,391
19	Other	-	1,245	1,245	-	1,068	1,068	-	1,035	1,035
20	Federal-provincial in lieu of taxes	-	1,309	1,309	-	1,304	1,304	-	1,263	1,263
21	Other revenue	23	3,947	3,970	31	4,251	4,282	27	5,072	5,099
22	Non-revenue and surplus receipts	375	-	375	399	-	399	429	-	429
23	Sub-totals	61,986	77,089	139,075	75,467	87,539	163,006	109,767	92,144	201,911
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	40,105	-	40,105	40,464	-	40,464	18,759	-	18,759
25	Tax rentals	-	-	-	-	-	-	-	-	-
26	Subsidies	2,054	-	2,054	2,089	-	2,089	2,089	-	2,089
27	In lieu of taxes	-	1,157	1,157	-	1,542	1,542	-	1,746	1,746
28	Total net general revenue after elimination of provincial-municipal transfers	104,145	78,246	182,391	118,020	89,081	207,101	130,615	93,890	224,505

¹ Includes hospital insurance premiums, 1960, 13,083; 1961, 19,162; 1962, 13,038.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Function	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
	Health:									
1	Hospital care	25,352	1,788	27,140	27,829	397	28,226	29,848	771	30,619
2	Other	2,417	758	3,175	2,881	1,420	4,301	3,278	1,018	4,296
3	Total health	27,769	2,546	30,315	30,710	1,817	32,527	33,126	1,789	34,915
4	Sanitation and waste removal	-	4,927	4,927	-	5,954	5,954	-	7,060	7,060
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	3,917	782	4,699	5,417	1,177	6,594	6,081	1,207	7,288
6	Aid to blind and disabled persons	576	-	576	608	-	608	719	-	719
7	Old age assistance	1,610	-	1,610	1,659	-	1,659	2,006	-	2,006
8	Other aid to the aged	431	178	609	635	-	635	645	-	645
9	Other	3,068	523	3,591	3,559	567	4,126	3,879	693	4,572
10	Total social welfare	9,602	1,483	11,085	11,878	1,744	13,622	13,330	1,900	15,230
11	Education	30,863	42,266	73,129	35,048	64,426	99,474	38,531	52,719	91,250
	Transportation and communications:									
12	Highways, roads and bridges	36,669	22,399	59,068	26,444	24,781	51,225	28,363	31,656	60,019
13	Other	39	-	39	37	-	37	203	-	203
14	Total transportation and communications	36,708	22,399	59,107	26,481	24,781	51,262	28,566	31,656	60,222
15	Natural resources and primary industries	11,367	-	11,367	13,557	-	13,557	11,814	-	11,814
16	Debt charges excluding debt retirement	1,220	4,752	5,972	3,106	5,954	9,060	3,550	6,855	10,385
17	Contributions to own government enterprises	275	1,210	1,485	-	1,561	1,561	-	1,845	1,845
	Other expenditure:									
18	General government	6,995	5,894	12,889	4,990	7,281	12,271	4,399	8,384	12,783
19	Protection of persons and property	5,842	11,383	17,225	6,062	11,677	17,739	6,501	13,466	19,967
20	Recreation and cultural services	851	3,275	4,126	817	4,326	5,143	1,058	4,533	5,591
21	Other	2,665	3,120	5,785	1,616	4,775	6,391	1,850	3,603	5,453
22	Total other expenditure	16,353	23,672	40,025	13,485	28,059	41,544	13,808	29,986	43,794
23	Sub-totals	134,157	103,255	237,412	134,265	134,296	268,561	142,705	133,810	276,515
24	Non-expense and surplus payments	176	-	176	151	-	151	161	-	161
25	Total net general expenditure after elimination of provincial-municipal transfers	134,333	103,255	237,588	134,416	134,296	268,712	142,866	133,810	276,676

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Source	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	15,629	-	15,629	17,941	-	17,941	17,055	-	17,055	16,592	-	16,592
4	Motor fuel and fuel oil sales	11,937	-	11,937	14,307	-	14,307	14,692	-	14,692	14,885	-	14,885
5	Other sales	56	519	575	58	579	637	66	696	762	71	710	781
6	Real and personal property	2,175	41,435	43,610	290	47,266	47,556	71	52,149	52,220	46	55,131	55,177
7	Business	-	-	-	-	-	-	-	-	-	-	-	-
8	Estate taxes and succession duties	13	-	13	23	-	23	25	-	25	10	-	10
9	Other ¹	5,932	1,150	7,082	5,962	1,197	7,159	8,383	1,030	9,413	8,475	1,159	9,634
10	Total taxes	35,742	43,104	78,846	38,581	49,042	87,623	40,292	53,875	94,167	40,079	57,000	97,079
	Privileges, licences and permits:												
11	Liquor control and regulation	50	-	50	63	-	63	53	-	53	53	-	53
12	Motor vehicles	4,761	-	4,761	5,394	-	5,394	5,729	-	5,729	5,745	-	5,745
13	Natural resources	6,694	-	6,694	10,259	-	10,259	9,891	-	9,891	13,750	-	13,750
14	Other	1,041	758	1,799	1,145	967	2,112	1,251	1,148	2,399	1,292	1,298	2,590
15	Total privileges, etc.	12,546	758	13,304	16,861	967	17,828	16,924	1,148	18,072	20,840	1,298	22,138
16	Sales and services	1,944	-	1,944	2,576	-	2,576	1,856	-	1,856	2,041	-	2,041
17	Fines and penalties	209	-	209	259	-	259	341	-	341	294	-	294
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	10,946	-	10,946	11,270	-	11,270	10,282	-	10,282	10,129	-	10,129
19	Other	745	2,827	3,572	600	2,861	3,461	600	2,945	3,545	600	2,768	3,368
20	Federal-provincial in lieu of taxes	-	21	21	-	171	171	-	171	-	198	-	198
21	Other revenue	20	3,798	3,818	63	4,147	4,210	96	4,168	4,264	66	4,871	4,937
22	Non-revenue and surplus receipts	749	-	749	867	-	867	482	-	482	548	-	548
23	Sub-totals	62,901	50,508	113,409	71,077	57,188	128,265	70,873	62,307	133,180	74,597	66,135	140,732
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	31	-	31	43	-	43	44	-	44	47	-	47
25	Tax rentals	26,121	-	26,121	25,254	-	25,254	26,646	-	26,646	25,986	-	25,986
26	Subsidies	2,041	-	2,041	2,041	-	2,041	2,088	-	2,088	2,072	-	2,072
27	In lieu of taxes	-	104	104	-	17	17	-	-	-	-	32	32
28	Total net general revenue after elimination of provincial-municipal transfers	91,094	50,612	141,706	98,415	57,205	155,620	99,651	62,307	161,958	102,702	66,167	168,869

¹ See footnote 1, Table 3, for hospital insurance premiums included in this item.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Function	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	23,630	2,323	25,953	24,692	2,588	27,280	29,157	2,751	31,908	29,440	2,823	32,263
2	Other	3,113	2,163	5,276	3,371	2,409	5,780	3,869	3,099	6,968	4,244	3,530	7,774
3	Total health	26,743	4,486	31,229	28,063	4,997	33,060	33,026	5,850	38,876	33,684	6,353	40,037
4	Sanitation and waste removal	-	2,268	2,268	-	3,174	3,174	-	3,486	3,486	-	4,132	4,132
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	2,301	167	2,468	2,322	453	2,775	2,510	417	2,927	2,956	514	3,470
6	Aid to blind and disabled persons	68	-	68	89	-	89	76	-	76	244	-	244
7	Old age assistance	1,593	-	1,593	1,607	-	1,607	1,671	-	1,671	2,059	-	2,059
8	Other aid to the aged	655	-	655	702	-	702	919	14	933	1,411	6	1,417
9	Other	1,818	214	2,032	1,946	170	2,116	2,132	155	2,287	2,463	162	2,625
10	Total social welfare	6,435	381	6,816	6,666	623	7,289	7,308	586	7,894	9,133	682	9,815
11	Education	11,880	22,796	34,676	13,465	24,550	38,015	15,251	29,270	44,521	16,526	29,948	46,474
	Transportation and communications:												
12	Highways, roads and bridges	17,209	11,987	29,196	17,458	14,180	31,638	18,405	14,274	32,679	17,665	16,538	34,223
13	Other	220	-	220	220	-	220	272	-	272	250	-	250
14	Total transportation and communications	17,429	11,987	29,416	17,678	14,180	31,858	18,677	14,274	32,951	17,935	16,538	34,473
15	Natural resources and primary industries	6,488	-	6,488	6,877	-	6,877	8,923	-	8,923	9,386	-	9,386
16	Debt charges excluding debt retirement	2,682	909	3,591	2,613	1,384	3,997	2,091	1,651	3,742	1,659	1,998	3,657
17	Contributions to own government enterprises	15	251	266	892	378	1,270	19	387	406	18	111	129
	Other expenditure:												
18	General government	4,141	4,105	8,246	3,962	4,518	8,480	3,873	4,871	8,744	4,827	5,752	10,579
19	Protection of persons and property	2,861	3,212	6,073	3,445	3,627	7,072	4,660	4,077	8,737	4,423	3,845	8,268
20	Recreation and cultural services	336	1,740	2,076	714	1,864	2,578	942	2,214	3,156	819	2,213	3,032
21	Other	1,125	1,551	2,676	1,203	1,979	3,182	1,233	1,975	3,208	2,258	2,493	4,751
22	Total other expenditure	8,463	10,608	19,071	9,324	11,988	21,312	10,708	13,137	23,845	12,327	14,303	26,630
23	Sub-totals	80,135	53,686	133,821	85,578	61,274	146,852	96,003	68,641	164,644	100,668	74,065	174,733
24	Non-expense and surplus payments	52	-	52	205	-	205	142	-	142	113	-	113
25	Total net general expenditure after elimination of provincial-municipal transfers	80,187	53,686	133,873	85,783	61,274	147,057	96,145	68,641	164,786	100,781	74,065	174,846

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 SASKATCHEWAN

No.	Source	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	—	
2	Individuals	—	—	—	—	—	—	—	—	—	—	—	
3	General sales	20,688	—	20,688	20,158	—	20,158	21,667	—	21,667	22,502	—	
4	Motor fuel and fuel oil sales	16,478	—	16,478	19,244	—	19,244	20,241	—	20,241	20,959	—	
5	Other sales	81	696	777	101	718	819	103	730	833	106	713	
6	Real and personal property	51	58,708	58,759	33	64,482	64,515	25	68,464	68,489	16	73,563	
7	Business	—	—	—	—	—	—	—	—	—	—	—	
8	Estate taxes and succession duties	6	—	6	9	—	9	4	—	4	5	—	
9	Other	8,503	1,201	9,704	10,955	1,280	12,235	11,180	1,484	12,664	9,644	1,120	
10	Total taxes	45,807	60,605	106,412	50,500	66,480	116,980	53,220	70,678	123,898	53,232	75,396	
	Privileges, licences and permits:												
11	Liquor control and regulation	56	—	56	57	—	57	23	—	23	20	—	
12	Motor vehicles	5,517	—	5,517	6,602	—	6,602	6,998	—	6,998	7,492	—	
13	Natural resources	23,803	—	23,803	26,045	—	26,045	23,945	—	23,945	19,677	—	
14	Other	1,406	1,452	2,858	1,319	1,640	2,959	1,414	1,831	3,245	1,621	1,918	
15	Total privileges, etc.	30,782	1,452	32,234	34,023	1,640	35,663	32,380	1,831	34,211	28,810	1,918	
16	Sales and services	2,888	—	2,888	2,775	—	2,775	3,050	—	3,050	3,336	—	
17	Fines and penalties	416	—	416	634	—	634	691	—	691	683	—	
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	11,093	—	11,093	11,584	—	11,584	12,429	—	12,429	13,124	—	
19	Other	816	3,199	4,015	821	3,359	4,180	2,702	3,317	6,019	3,576	3,578	
20	Federal-provincial in lieu of taxes	—	360	360	—	577	577	—	930	930	—	943	
21	Other revenue	41	5,449	5,490	107	5,090	5,197	185	5,660	5,825	123	5,865	
22	Non-revenue and surplus receipts	467	—	467	304	—	304	335	—	335	393	—	
23	Sub-totals	92,310	71,065	163,375	100,748	77,146	177,894	104,972	82,416	187,388	103,277	87,700	
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	50	—	50	33,137	—	33,137	34,357	—	34,357	40,283	—	
25	Tax rentals	27,432	—	27,432	—	—	—	—	—	—	—	—	
26	Subsidies	2,080	—	2,080	2,080	—	2,080	2,080	—	2,080	2,098	—	
27	In lieu of taxes	—	295	295	—	460	460	—	759	759	—	581	
28	Total net general revenue after elimina- tion of provincial-municipal transfers...	121,872	71,360	193,232	135,965	77,606	213,571	141,409	83,175	224,584	145,658	88,261	

¹See footnote 1, Table 3, for hospital insurance premiums included in this item.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 SASKATCHEWAN

No.	Function	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	29,815	1,766	31,581	33,724	2,104	35,828	33,301	3,506	36,807	30,119	2,189	
2	Other	4,447	3,722	8,169	5,049	3,650	8,699	5,971	3,619	9,590	5,372	3,867	
3	Total health	34,262	5,488	39,750	38,773	5,754	44,527	39,272	7,125	46,397	35,491	6,056	
4	Sanitation and waste removal	—	6,390	6,390	—	6,240	6,240	—	6,738	6,738	—	6,838	
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	3,011	342	3,353	3,278	399	3,677	3,701	531	4,232	3,595	730	
6	Aid to blind and disabled persons	318	—	318	430	—	430	539	—	539	568	—	
7	Old age assistance	2,358	—	2,358	2,623	—	2,623	2,962	—	2,962	2,924	—	
8	Other aid to the aged	1,579	22	1,601	2,573	146	2,719	178	86	264	487	128	
9	Other	2,552	178	2,730	2,771	433	3,204	2,986	285	3,271	3,064	280	
10	Total social welfare	9,818	542	10,360	11,675	978	12,653	10,366	902	11,268	10,638	1,118	
11	Education	18,996	33,688	52,684	23,444	35,778	59,222	27,453	37,353	64,806	34,967	43,429	
	Transportation and communications:												
12	Highways, roads and bridges	24,836	17,956	42,792	26,881	18,543	45,424	31,552	20,102	51,654	31,065	22,433	
13	Other	259	—	259	311	—	311	301	—	301	—	321	
14	Total transportation and communications	25,095	17,956	43,051	27,192	18,543	45,735	31,853	20,102	51,955	31,386	22,433	
15	Natural resources and primary industries	8,484	—	8,484	9,496	—	9,496	10,361	—	10,361	12,322	—	
16	Debt charges excluding debt retirement	1,860	2,361	4,221	415	2,977	3,392	—	3,453	3,174	—	4,212	
17	Contributions to own government enterprises	39	238	277	34	320	354	—	356	356	—	368	
	Other expenditure:												
18	General government	4,779	5,632	10,411	5,095	6,044	11,139	8,311	6,670	14,981	7,632	8,941	
19	Protection of persons and property	4,676	5,037	9,713	5,768	5,952	11,720	6,823	6,707	13,530	6,460	7,534	
20	Recreation and cultural services	605	2,460	3,065	681	2,970	3,651	966	3,590	4,556	1,226	5,105	
21	Other	1,387	2,505	3,892	1,592	3,130	4,722	1,862	2,796	4,658	2,604	3,415	
22	Total other expenditure	11,447	15,634	27,081	13,136	18,096	31,232	17,962	19,763	37,725	17,922	22,995	
23	Sub-totals	110,001	82,297	192,298	124,165	88,686	212,851	136,988	95,792	232,780	141,986	107,449	
24	Non-expense and surplus payments	131	—	131	188	—	188	525	—	525	248	—	
25	Total net general expenditure after elimi- nation of provincial-municipal transfers	110,132	82,297	192,429	124,353	88,686	213,039	137,513	95,792	233,305	142,234	107,449	

TABLE 9. Net General Revenue of Provincial - Municipal Governments, by Province - Continued
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Source	1960			1961			1962		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	—	—	—	—	—	—	10,842	—	10,842
2	Individuals	—	—	—	—	—	—	14,292	—	14,292
3	General sales	23,142	—	23,142	22,498	—	22,498	39,237	—	39,237
4	Motor fuel and fuel oil sales	22,029	—	22,029	25,830	—	25,830	27,962	—	27,962
5	Other sales	95	734	829	112	862	974	105	1,013	1,118
6	Real and personal property	14	78,998	79,012	11	83,083	83,094	13	87,605	87,618
7	Business	—	—	—	—	—	—	—	—	—
8	Estate taxes and succession duties	3	—	3	—	—	—	12	—	12
9	Other ¹	9,674	1,606	11,280	13,019	1,876	14,895	14,584	910	15,494
10	Total taxes	54,957	81,338	136,295	61,473	85,821	147,294	107,047	89,528	196,575
	Privileges, licences and permits:									
11	Liquor control and regulation	19	—	19	102	—	102	96	—	96
12	Motor vehicles	7,584	—	7,584	8,026	—	8,026	8,496	—	8,496
13	Natural resources	20,229	—	20,229	20,879	—	20,879	28,025	—	28,025
14	Other	1,634	1,974	3,608	1,538	2,206	3,744	1,574	2,481	4,055
15	Total privileges, etc.	29,466	1,974	31,440	30,545	2,206	32,751	38,191	2,481	40,672
16	Sales and services	3,426	—	3,426	3,807	—	3,807	5,548	—	5,548
17	Fines and penalties	716	—	716	784	—	784	805	—	805
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	13,673	—	13,673	13,858	—	13,858	14,406	—	14,406
19	Other	3,469	3,666	7,135	3,067	4,657	7,724	4,254	4,947	9,201
20	Federal-provincial in lieu of taxes	—	1,507	1,507	—	2,032	2,032	—	2,306	2,306
21	Other revenue	177	6,790	6,967	116	6,646	6,762	240	7,050	7,290
22	Non-revenue and surplus receipts	308	—	308	260	—	260	267	—	267
23	Sub-totals	106,192	95,275	201,467	113,910	101,362	215,272	176,758	106,312	277,070
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	40,636	—	40,636	40,625	—	40,625	28,410	—	28,410
25	Tax rentals	—	—	—	—	—	—	—	—	—
26	Subsidies	2,092	—	2,092	2,116	—	2,116	2,115	—	2,115
27	In lieu of taxes	—	985	985	—	1,021	1,021	—	884	884
28	Total net general revenue after elimina- tion of provincial-municipal transfers	148,920	96,260	245,180	156,651	102,383	259,034	201,283	107,196	308,479

¹ See footnote 1, Table 3, for hospital insurance premiums included in this item.

TABLE 10. Net General Expenditure of Provincial - Municipal Governments, by Province - Continued
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Function	1960			1961			1962		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars										
	Health:									
1	Hospital care	30,830	4,397	35,227	34,286	3,112	37,398	37,534	3,438	40,972
2	Other	6,143	3,257	9,400	6,209	3,283	9,492	10,515	2,429	12,944
3	Total health	36,973	7,654	44,627	40,495	6,395	46,890	48,049	5,867	53,916
4	Sanitation and waste removal	—	6,414	6,414	—	6,956	6,956	—	8,605	8,605
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	5,253	355	5,608	4,468	668	5,136	4,547	602	5,149
6	Aid to blind and disabled persons	590	—	590	653	—	653	866	—	866
7	Old age assistance	2,928	—	2,928	2,565	—	2,565	2,727	—	2,727
8	Other aid to the aged	625	91	716	1,386	—	1,386	2,625	100	2,725
9	Other	3,549	437	3,986	3,782	678	4,460	4,775	511	5,286
10	Total social welfare	12,945	883	13,828	12,854	1,346	14,200	15,540	1,213	16,753
11	Education	38,281	45,128	83,409	42,833	47,791	90,624	47,483	52,826	100,309
	Transportation and communications:									
12	Highways, roads and bridges	30,835	25,523	56,358	28,094	22,865	50,959	29,270	25,099	54,369
13	Other	628	—	628	724	—	724	821	—	821
14	Total transportation and communications	31,463	25,523	56,986	28,818	22,865	51,683	30,091	25,099	55,190
15	Natural resources and primary industries	11,593	—	11,593	15,035	—	15,035	13,116	—	13,116
16	Debt charges excluding debt retirement	- 1,316	4,932	3,616	- 1,076	6,552	5,476	- 1,217	6,839	5,622
17	Contributions to own government enterprises	—	1,400	1,400	—	1,817	1,817	—	2,261	2,261
	Other expenditure:									
18	General government	7,182	7,253	14,435	6,825	7,200	14,025	8,042	8,227	16,269
19	Protection of persons and property	7,910	8,004	15,914	6,888	8,969	15,857	7,377	9,231	16,608
20	Recreation and cultural services	1,100	3,712	4,812	2,118	6,246	8,364	4,319	6,741	11,060
21	Other	3,496	2,632	6,128	3,424	3,186	6,610	5,855	3,153	9,008
22	Total other expenditure	19,688	21,605	41,293	19,255	25,601	44,856	25,593	27,352	52,945
23	Sub-totals	149,627	113,539	263,166	158,214	119,323	277,537	178,655	130,062	308,717
24	Non-expense and surplus payments	384	—	384	522	—	522	325	—	325
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	150,011	113,539	263,550	158,736	119,323	278,059	178,980	130,062	309,042

¹ See footnote 1, Table 3, for hospital insurance premium included in this item.

TABLE 9. Net General Revenue Of Provincial -Municipal Government, by Province - Continued
 After Elimination of Provincial -Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Source	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	—	
2	Individuals	—	—	—	—	—	—	—	—	—	—	—	
3	General sales	—	—	—	—	—	—	—	—	—	—	—	
4	Motor fuel and fuel oil sales	15,768	—	15,768	17,760	—	17,760	19,055	—	19,055	20,776	—	20,776
5	Other sales	1,235	—	1,235	1,399	—	1,399	1,499	—	1,499	1,426	—	1,426
6	Real and personal property	25	52,987	53,012	—	58,206	58,206	—	61,743	61,743	—	62,127	62,127
7	Business	—	—	—	—	—	—	—	3,136	3,136	—	3,505	3,505
8	Estate taxes and succession duties	36	—	36	17	—	17	7	—	7	5	—	5
9	Other	1,060	92	1,152	1,078	83	1,161	1,047	82	1,129	1,446	83	1,529
10	Total taxes	18,124	53,079	71,203	20,254	58,289	78,543	21,608	64,961	86,569	23,653	65,715	89,368
	Privileges, licences and permits:												
11	Liquor control and regulation	1,014	—	1,014	1,016	—	1,016	859	—	859	973	—	973
12	Motor vehicles	7,658	—	7,658	8,646	—	8,646	9,262	—	9,262	10,021	—	10,021
13	Natural resources	63,695	—	63,695	103,000	—	103,000	88,023	—	88,023	134,025	—	134,025
14	Other	1,303	673	1,976	1,363	863	2,226	1,352	927	2,279	1,378	1,292	2,670
15	Total privileges, etc.	73,670	673	74,343	114,025	863	114,888	99,496	927	100,423	146,397	1,292	147,689
16	Sales and services	1,967	—	1,967	2,478	—	2,478	2,788	—	2,788	3,088	—	3,088
17	Fines and penalties	617	—	617	735	—	735	777	—	777	855	—	855
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	14,016	—	14,016	14,497	—	14,497	14,317	—	14,317	15,085	—	15,085
19	Other	180	2,816	2,996	195	3,695	3,890	50	3,906	3,956	58	4,073	4,131
20	Federal-provincial in lieu of taxes	—	92	92	—	97	97	—	135	135	—	127	127
21	Other revenue	189	4,803	4,992	45	5,329	5,374	64	5,892	5,956	90	6,215	6,305
22	Non-revenue and surplus receipts	289	—	289	269	—	269	292	—	292	350	—	350
23	Sub-totals	109,052	61,463	170,515	152,498	68,273	220,771	139,392	75,821	215,213	189,576	77,422	266,998
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	991	—	991	1,396	—	1,396	1,658	—	1,658	1,958	—	1,958
25	Tax rentals	32,322	—	32,322	29,803	—	29,803	31,816	—	31,816	31,593	—	31,593
26	Subsidies	2,127	—	2,127	2,127	—	2,127	2,228	—	2,228	2,195	—	2,195
27	In lieu of taxes	—	124	124	—	153	153	—	100	100	—	270	270
28	Total net general revenue after elimina- tion of provincial-municipal transfers	144,492	61,587	206,079	185,824	68,426	254,250	175,094	75,921	251,015	225,322	77,692	303,014

TABLE 10. Net General Expenditure of Provincial -Municipal Governments, by Province - Continued
 After Elimination of Provincial -Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Function	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	10,633	4,311	14,944	15,782	1,595	17,377	18,484	1,130	19,614	22,054	952	23,006
2	Other	3,810	4,189	7,999	2,019	5,299	7,318	1,632	6,747	8,379	3,101	8,472	11,573
3	Total health	14,443	8,500	22,943	17,801	6,894	24,695	20,116	7,877	27,993	25,155	9,424	34,579
	Sanitation and waste removal	—	7,686	7,686	—	10,628	10,628	—	14,545	14,545	—	14,867	14,867
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	1,628	—	1,628	1,929	—	1,929	2,058	—	2,056	2,233	—	2,233
6	Aid to blind and disabled persons	33	—	33	360	—	360	789	—	789	864	—	864
7	Old age assistance	3,458	—	3,458	3,722	—	3,722	5,220	—	5,220	5,475	—	5,475
8	Other aid to the aged	252	—	252	614	—	614	473	—	473	529	—	529
9	Other	890	1,317	2,207	911	1,467	2,378	1,546	1,579	3,125	1,468	1,867	3,335
10	Total social welfare	6,261	1,317	7,578	7,536	1,467	9,003	10,084	1,579	11,663	10,569	1,867	12,436
11	Education	16,876	32,143	49,019	20,113	47,660	67,773	25,082	40,406	65,488	40,111	38,536	78,647
	Transportation and communications:												
12	Highways, roads and bridges	37,360	21,715	59,075	43,297	24,887	68,184	52,101	26,758	78,859	48,436	27,472	75,908
13	Other	305	—	305	336	—	336	345	—	345	339	—	339
14	Total transportation and communications	37,665	21,715	59,380	43,633	24,887	68,520	52,446	26,758	79,204	48,775	27,472	76,247
15	Natural resources and primary industries	10,548	—	10,548	11,000	—	11,000	12,282	—	12,282	11,290	—	11,290
16	Debt charges excluding debt retirement	—	3,284	2,428	—	4,160	2,476	—	2,700	—	5,293	—	502
17	Contributions to own government enterprises	21	828	849	17	820	837	3,958	995	1,004	—	1,412	1,412
	Other expenditure:												
18	General government	5,186	4,130	9,316	3,788	4,401	8,189	3,203	4,924	8,127	4,616	5,924	10,740
19	Protection of persons and property	5,501	6,215	11,716	5,626	7,035	12,661	7,600	8,072	15,672	7,532	9,057	18,589
20	Recreation and cultural services	203	2,208	2,411	206	2,291	2,497	688	2,880	3,568	2,813	3,323	6,136
21	Other	1,234	2,860	4,094	1,403	2,911	4,314	1,642	3,068	4,710	4,035	3,216	7,251
22	Total other expenditure	12,124	15,413	27,537	11,023	16,638	27,661	13,133	18,944	32,077	19,196	21,520	40,716
23	Sub-totals	97,082	90,886	187,968	109,439	113,154	222,593	129,194	113,804	242,998	149,803	119,889	269,692
24	Non-expense and surplus payments	279	—	279	1,059	—	1,059	300	—	300	267	—	267
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	97,361	90,886	188,247	110,498	113,154	223,652	129,494	113,804	243,298	150,070	119,889	269,959

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Source	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	-	-	-	-	-	-	-	-	-	-	-	
4	Motor fuel and fuel oil sales	22,828	-	22,828	24,515	-	24,515	25,098	-	25,098	25,802	-	25,802
5	Other sales	1,374	-	1,374	1,158	-	1,158	1,066	-	1,066	695	-	695
6	Real and personal property	-	68,845	68,845	-	79,906	79,906	-	87,079	87,079	-	94,364	94,364
7	Business	-	3,889	3,889	-	4,309	4,309	-	5,182	5,182	-	5,837	5,837
8	Estate taxes and succession duties	4	-	4	5	-	5	2	-	2	7	-	7
9	Other	38	84	122	1,739	87	1,826	1,930	-	1,930	2,109	-	2,109
10	Total taxes	24,244	72,818	97,062	27,417	84,302	111,719	28,096	92,261	120,357	28,413	100,201	128,614
	Privileges, licences and permits:												
11	Liquor control and regulation	1,023	-	1,023	797	-	797	863	-	863	923	-	923
12	Motor vehicles	10,645	-	10,645	12,758	-	12,758	11,474	-	11,474	12,171	-	12,171
13	Natural resources	140,626	-	140,626	131,857	-	131,857	118,320	-	118,320	150,332	-	150,332
14	Other	1,581	1,417	2,998	1,671	1,911	3,582	1,691	2,018	3,709	1,809	2,000	3,809
15	Total privileges, etc.	153,875	1,417	155,292	147,083	1,911	148,994	132,348	2,018	134,366	165,235	2,000	167,235
16	Sales and services	3,598	-	3,598	3,772	-	3,772	4,292	-	4,292	4,688	-	4,688
17	Fines and penalties	1,068	-	1,068	1,154	-	1,154	1,206	-	1,206	1,408	-	1,408
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	16,598	-	16,598	17,995	-	17,995	18,711	-	18,711	18,869	-	18,869
19	Other	215	4,549	4,764	290	5,326	5,616	246	6,705	6,951	475	7,471	7,946
20	Federal-provincial in lieu of taxes	-	158	158	-	506	506	-	227	227	-	642	642
21	Other revenue	44	7,871	7,915	39	8,458	8,497	248	9,057	9,305	273	10,824	11,097
22	Non-revenue and surplus receipts	323	-	323	373	-	373	392	-	392	512	-	512
23	Sub-totals	199,965	86,613	286,578	198,123	100,503	298,626	185,539	110,268	295,807	219,873	121,138	341,011
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	1,767	-	1,767	45,616	-	45,616	48,557	-	48,557	56,609	-	56,609
25	Tax rentals	37,311	-	37,311	-	-	-	-	-	-	-	-	-
26	Subsidies	2,274	-	2,274	2,274	-	2,274	2,274	-	2,274	2,400	-	2,400
27	In lieu of taxes	-	455	455	-	648	648	-	1,467	1,467	-	1,909	1,909
28	Total net general revenue after elimina- tion of provincial-municipal transfers	241,317	87,068	328,385	246,013	101,151	347,164	236,370	111,735	348,105	278,882	123,047	401,929

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Function	1956			1957			1958			1959		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	24,084	245	24,329	25,795	5,435	31,230	29,815	1,855	31,700	32,785	4,783	37,568
2	Other	2,792	9,714	12,506	4,147	9,943	14,090	3,844	8,873	12,717	3,611	7,796	11,407
3	Total health	26,876	9,959	36,835	29,942	15,378	45,320	33,659	10,758	44,417	36,396	12,579	48,975
4	Sanitation and waste removal	-	15,851	15,851	-	18,904	18,904	-	14,566	14,566	-	15,229	15,229
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	2,440	-	2,440	2,938	-	2,938	3,696	-	3,696	2,440	-	2,440
6	Aid to blind and disabled persons	920	-	920	1,247	-	1,247	1,431	-	1,431	1,729	-	1,729
7	Old age assistance	5,247	-	5,247	5,981	-	5,981	6,108	-	6,108	6,370	-	6,370
8	Other aid to the aged	165	-	165	212	-	212	200	-	200	4,290	-	4,290
9	Other	1,861	1,746	3,607	2,302	1,953	4,255	3,115	1,672	4,787	3,822	1,535	5,357
10	Total social welfare	10,433	1,746	12,179	12,680	1,953	14,633	14,550	1,672	16,222	18,651	1,535	20,186
11	Education	43,573	46,120	89,693	54,162	46,831	100,993	61,381	52,301	113,682	72,720	65,032	137,752
	Transportation and communications:												
12	Highways, roads and bridges	51,949	28,586	80,535	55,536	30,716	86,252	55,494	30,339	85,833	59,865	32,350	92,215
13	Other	300	-	300	360	-	360	366	-	366	327	-	327
14	Total transportation and communications	52,249	28,586	80,835	55,896	30,716	86,612	55,860	30,339	86,199	60,192	32,350	92,542
15	Natural resources and primary industries	13,007	-	13,007	14,497	-	14,497	17,307	-	17,307	22,417	-	22,417
16	Debt charges excluding debt retirement	-	5,623	-	1,904	-	1,904	-	9,338	-	15,565	-	15,565
17	Contributions to own government enterprises	-	1,881	1,881	-	1,881	1,881	-	1,816	1,816	-	2,287	2,287
	Other expenditure:												
18	General government	4,459	6,331	10,790	5,470	7,411	12,881	5,585	8,013	13,598	6,236	8,049	14,285
19	Protection of persons and property	8,452	10,424	18,876	9,473	12,310	21,783	12,050	14,264	26,314	12,809	16,206	29,015
20	Recreation and cultural services	6,176	3,718	9,894	3,228	4,562	7,810	1,592	4,776	6,368	1,695	5,622	7,317
21	Other	1,731	8,132	9,863	12,882	8,149	21,031	10,483	10,290	20,773	3,535	14,506	18,041
22	Total other expenditure	20,818	28,605	49,423	31,053	32,452	63,505	29,710	37,343	67,053	24,275	44,383	68,658
23	Sub-totals	159,429	138,371	297,800	187,952	154,718	342,670	199,299	158,133	357,432	219,086	108,065	399,151
24	Non-expense and surplus payments	273	-	273	308	-	308	512	-	512	402	-	402
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	159,702	138,371	298,073	188,260	154,718	342,978	199,811	158,133	357,944	219,488	180,065	399,553

TABLE 9. Net General Revenue of Provincial - Municipal Governments, by Province - Continued
 After Elimination of Provincial - Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 ALBERTA

No.	Source	1960			1961			1962		
		Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	-	-	-	-	-	-	25,922	-	25,922
2	Individuals	-	-	-	-	-	-	24,000	-	24,000
3	General sales	-	-	-	-	-	-	-	-	-
4	Motor fuel and fuel oil sales	27,073	-	27,073	33,796	-	33,796	36,311	-	36,311
5	Other sales	777	-	777	901	-	901	921	-	921
6	Real and personal property	-	105,187	105,187	-	116,554	116,554	-	128,002	128,002
7	Business	-	6,720	6,720	-	7,129	7,129	-	7,459	7,459
8	Estate taxes and succession duties	3	-	3	1	-	1	2	-	2
9	Other	2,170	-	2,170	2,189	-	2,189	2,296	-	2,296
10	Total taxes	30,023	111,907	141,930	36,887	123,683	160,570	89,452	135,461	224,913
	Privileges, licenses and permits:									
11	Liquor control and regulation	934	-	934	965	-	965	1,122	-	1,122
12	Motor vehicles	12,923	-	12,923	13,968	-	13,968	15,443	-	15,443
13	Natural resources	111,820	-	111,820	125,310	-	125,310	129,922	-	129,922
14	Other	1,869	2,369	4,238	2,086	3,558	5,642	2,624	3,068	5,692
15	Total privileges, etc.	127,546	2,369	129,915	142,329	3,558	145,885	149,111	3,068	152,179
16	Sales and services	4,831	-	4,831	6,037	-	6,037	6,938	-	6,938
17	Fines and penalties	1,536	-	1,536	1,634	-	1,634	2,009	-	2,009
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	19,940	-	19,940	21,117	-	21,117	24,535	-	24,535
19	Other	178	6,958	9,136	943	10,139	11,082	1,220	11,157	12,377
20	Federal-provincial in lieu of taxes	-	625	625	-	775	-	-	3,155	3,155
21	Other revenue	105	12,194	12,299	325	14,415	14,740	86	15,426	15,512
22	Non-revenue and surplus receipts	371	-	371	750	-	750	769	-	769
23	Sub-totals	184,530	136,953	320,583	210,022	152,568	362,590	274,120	168,267	442,387
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	58,595	-	58,595	60,140	-	60,140	16,981	-	16,981
25	Tax rentals	-	-	-	-	-	-	-	-	-
26	Subsidies	2,358	-	2,358	2,816	-	2,816	2,816	-	2,816
27	In lieu of taxes	-	1,943	1,943	-	2,020	2,020	-	2,108	2,108
28	Total net general revenue after elimina- tion of provincial-municipal transfers	245,483	137,996	383,479	272,978	154,588	427,566	293,917	170,375	464,292

TABLE 10. Net General Expenditure of Provincial - Municipal Governments, by Province - Continued
 After Elimination of Provincial - Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 ALBERTA

No.	Function	1960			1961			1962		
		Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total	Provin- cial	Muni- cipal	Total
thousands of dollars										
	Health:									
1	Hospital care	35,840	2,829	38,669	40,802	12,567	53,369	37,202	10,959	48,161
2	Other	4,725	6,297	11,022	5,003	2,101	7,104	5,161	2,776	7,937
3	Total health	40,565	9,126	49,691	45,805	14,668	60,473	42,363	13,735	56,118
4	Sanitation and waste removal	-	9,351	9,351	-	13,680	13,680	-	15,338	15,338
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	4,248	-	4,248	5,146	-	5,146	7,915	-	7,915
6	Aid to blind and disabled persons	1,976	-	1,976	2,009	-	2,009	2,093	-	2,093
7	Old age assistance	6,461	-	6,461	6,285	-	6,285	6,644	-	6,644
8	Other aid to the aged	2,669	-	2,669	3,462	-	3,462	3,215	-	3,215
9	Other	4,636	2,027	6,663	5,245	2,734	7,979	5,669	2,640	8,309
10	Total social welfare	19,990	2,027	22,017	22,147	2,734	24,881	25,536	2,640	28,176
11	Education	79,985	72,294	152,279	86,375	56,733	143,108	103,829	75,433	179,262
	Transportation and communications:									
12	Highways, roads and bridges	68,513	36,040	104,553	64,083	40,595	104,678	57,580	39,878	97,458
13	Other	379	-	379	322	-	322	392	-	392
14	Total transportation and communications	68,892	36,040	104,932	64,405	40,595	105,000	57,972	39,878	97,850
15	Natural resources and primary industries	25,949	-	25,949	25,122	-	25,122	20,351	-	20,351
16	Debt charges excluding debt retirement	18,825	-	18,825	16,268	-	16,268	15,212	-	15,212
17	Contributions to own government enterprises	-	2,868	2,868	-	3,180	3,180	-	3,373	3,373
	Other expenditure:									
18	General government	10,217	9,133	19,350	13,529	12,294	25,823	8,712	14,208	22,920
19	Protection of persons and property	15,832	19,205	35,037	16,284	22,526	38,810	15,674	23,627	39,301
20	Recreation and cultural services	3,052	6,855	9,907	3,291	8,713	12,004	3,182	11,654	14,836
21	Other	3,159	11,161	14,320	2,949	8,965	11,914	2,933	9,489	12,422
22	Total other expenditure	32,260	46,354	78,614	36,053	52,498	88,551	30,501	58,978	89,479
23	Sub-totals	250,816	190,937	441,753	263,639	198,266	461,905	265,360	225,419	490,779
24	Non-expense and surplus payments	316	-	316	271	-	271	274	-	274
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	251,132	190,937	442,069	263,910	198,266	462,176	265,634	225,419	491,053

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Source	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	34,279	-	34,279	35,467	-	35,467	55,178	-	55,178	68,307	-	68,307
4	Motor fuel and fuel oil sales	16,925	-	16,925	18,636	-	18,636	20,267	-	20,267	23,199	-	23,199
5	Other sales	3,136	-	3,136	3,337	-	3,337	3,075	-	3,075	2,977	-	2,977
6	Real and personal property	3,452	48,291	51,743	4,130	52,588	56,718	5,128	58,260	63,488	5,236	63,637	68,873
7	Business	-	-	-	-	-	-	-	1,586	1,586	-	1,789	1,789
8	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-	-
9	Other	14,938 ¹	286	15,224	14,056 ¹	301	14,357	63	282	345	50	693	743
10	Total taxes	72,730	48,577	121,307	75,626	52,889	128,515	83,711	60,228	143,939	99,769	66,119	165,888
	Privileges, licences and permits:												
11	Liquor control and regulation	283	-	283	302	-	302	214	-	214	358	-	358
12	Motor vehicles	10,188	-	10,188	10,337	-	10,337	10,567	-	10,567	12,730	-	12,730
13	Natural resources	25,925	-	25,925	26,274	-	26,274	27,996	-	27,996	38,779	-	38,779
14	Other	1,485	2,748	4,233	1,499	3,764	5,263	1,620	3,918	5,538	1,680	4,331	6,011
15	Total privileges, etc.	37,881	2,748	40,629	38,412	3,764	42,176	40,397	3,918	44,315	53,547	4,331	57,878
16	Sales and services	3,922	-	3,922	3,784	-	3,784	3,883	-	3,883	4,457	-	4,457
17	Fines and penalties	349	-	349	387	-	387	404	-	404	490	-	490
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	20,600	-	20,600	21,081	-	21,081	21,049	-	21,049	22,461	-	22,461
19	Other	-	1,950	1,950	-	2,233	2,233	-	2,124	2,124	-	2,430	2,430
20	Federal-provincial in lieu of taxes	-	260	260	-	203	203	-	331	331	-	487	487
21	Other revenue	225	5,162	5,387	304	5,531	5,835	242	5,750	5,992	197	5,958	6,155
22	Non-revenue and surplus receipts	1,082	-	1,082	1,093	-	1,093	827	-	827	756	-	756
23	Sub-totals	136,789	58,697	195,486	140,687	64,620	205,307	150,513	72,351	222,864	181,677	79,325	261,002
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	1,099	-	1,099	853	-	853	1,812	-	1,812	2,422	-	2,422
25	Tax rentals	46,199	-	46,199	43,516	-	43,516	46,052	-	46,052	45,393	-	45,393
26	Subsidies	1,281	-	1,281	1,281	-	1,281	1,281	-	1,281	1,281	-	1,281
27	In lieu of taxes	-	156	156	-	204	204	-	131	131	-	472	472
28	Total net general revenue after elimination of provincial-municipal transfers	185,368	58,853	244,221	186,337	64,824	251,161	199,658	72,482	272,140	230,773	79,797	310,570

¹ Includes hospital insurance premiums, 1952, 14,882; 1953, 14,001.

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Concluded
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Function	1952			1953			1954			1955		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	36,336	1,916	38,252	38,737	1,861	40,598	41,754	1,702	43,456	42,462	1,872	44,334
2	Other	3,999	972	4,971	4,248	934	5,182	5,359	1,030	6,389	5,211	1,097	6,308
3	Total health	40,335	2,888	43,223	42,985	2,795	45,780	47,113	2,732	49,845	47,673	2,969	50,642
4	Sanitation and waste removal	-	5,262	5,262	-	4,775	4,775	-	6,201	6,201	-	7,184	7,184
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	4,991	1,136	6,127	5,467	912	6,379	6,996	1,396	8,392	5,499	988	6,487
6	Aid to blind and disabled persons	160	-	160	158	-	158	252	-	252	416	-	416
7	Old age assistance	1,657	-	1,657	1,819	-	1,819	1,629	-	1,629	1,751	-	1,751
8	Other aid to the aged	4,929	-	4,929	5,126	-	5,126	7,187	-	7,187	6,920	-	6,920
9	Other	2,840	836	3,676	2,948	1,024	3,972	3,609	874	4,483	3,983	1,271	5,254
10	Total social welfare	14,577	1,972	16,549	15,518	1,936	17,454	19,873	2,270	22,143	18,569	2,259	20,828
11	Education	27,566	26,723	54,289	23,105	31,830	54,935	26,218	52,487	78,705	49,177	40,720	89,897
	Transportation and communications:												
12	Highways, roads and bridges	31,314	17,178	48,492	30,443	21,954	52,397	29,568	16,784	46,352	37,542	18,134	55,676
13	Other	1,164	-	1,164	1,240	-	1,240	1,943	-	1,943	1,726	-	1,726
14	Total transportation and communications	32,478	17,178	49,656	31,683	21,954	53,637	31,511	16,784	48,295	39,268	18,134	57,402
15	Natural resources and primary industries	14,423	-	14,423	14,506	-	14,506	14,709	-	14,709	15,168	-	15,168
16	Debt charges excluding debt retirement	7,491	4,970	12,461	7,026	5,460	12,486	6,201	7,239	13,440	5,786	6,589	12,375
17	Contributions to own government enterprises	-	390	390	-	487	487	-	716	716	-	898	1,186
	Other expenditure:												
18	General government	8,905	4,823	13,728	8,737	5,829	14,566	8,015	5,991	14,006	9,347	7,116	16,463
19	Protection of persons and property	6,209	12,835	19,044	8,227	13,301	21,528	9,553	15,354	24,907	10,373	16,853	27,226
20	Recreation and cultural services	1,675	4,100	5,775	1,231	5,311	6,542	1,401	5,733	7,134	1,354	5,547	6,901
21	Other	1,281	1,699	2,980	1,749	1,472	3,221	1,770	1,632	3,402	2,362	1,746	4,108
22	Total other expenditure	18,070	23,457	41,527	19,944	25,913	45,857	20,739	28,710	49,449	23,436	31,262	54,698
23	Sub-totals	154,940	82,840	237,780	154,767	95,150	249,917	166,552	117,139	283,691	199,365	110,015	309,380
24	Non-expense and surplus payments	47	-	47	2,754	-	2,754	6,532	-	6,532	762	-	762
25	Total net general expenditure after elimination of provincial-municipal transfers	154,987	82,840	237,827	157,521	95,150	252,671	173,084	117,139	290,223	200,127	110,015	310,142

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 BRITISH COLUMBIA

No.	Source	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Taxes:													
Income:													
1	Corporations	—	—	—	—	—	—	—	—	—	—	—	
2	Individuals	—	—	—	—	—	—	—	—	—	—	—	
3	General sales	85,133	—	85,133	87,245	—	87,245	84,488	—	84,488	90,066	—	90,066
4	Motor fuel and fuel oil sales	26,363	—	26,363	27,879	—	27,879	28,845	—	28,845	30,857	—	30,857
5	Other sales	2,527	—	2,527	2,723	—	2,723	2,899	—	2,899	2,989	—	2,989
6	Real and personal property	5,686	70,508	76,174	5,977	83,594	89,571	6,100	98,969	105,069	5,588	111,432	117,020
7	Business	—	2,037	2,037	—	2,715	2,715	—	2,998	2,998	—	3,273	3,273
8	Estate taxes and succession duties	—	—	—	—	—	—	—	—	—	—	—	—
9	Other	61	611	672	2,297	612	2,909	2,620	690	3,310	3,040	825	3,885
10	Total taxes	119,750	73,156	192,906	126,121	86,921	213,042	124,952	102,657	227,609	132,540	115,530	248,070
Privileges, licences and permits:													
11	Liquor control and regulation	402	—	402	426	—	428	442	—	442	463	—	463
12	Motor vehicles	14,194	—	14,194	14,685	—	14,885	14,984	—	14,984	17,969	—	17,969
13	Natural resources	46,180	—	46,180	42,118	—	42,118	44,768	—	44,768	55,172	—	55,172
14	Other	1,861	4,990	6,851	1,822	5,051	6,873	2,051	5,627	7,678	2,689	6,066	8,755
15	Total privileges, etc.	62,637	4,990	67,627	59,053	5,051	64,104	62,245	5,627	67,872	76,293	6,066	82,359
16	Sales and services	4,937	—	4,937	5,636	—	5,636	6,317	—	6,317	6,008	—	6,008
17	Fines and penalties	689	—	689	770	—	770	696	—	696	707	—	707
Contributions from government enterprises:													
Own enterprises:													
18	Liquor boards and commissions	24,896	—	24,896	26,671	—	26,671	26,697	—	26,697	27,061	—	27,061
19	Other	483	2,281	2,764	—	1,842	1,842	—	2,018	2,018	—	2,494	2,494
20	Federal-provincial in lieu of taxes	—	497	497	—	577	577	—	578	578	—	766	766
21	Other revenue	268	9,305	9,573	705	10,862	11,567	344	12,025	12,369	218	13,509	13,727
22	Non-revenue and surplus receipts	993	—	993	1,250	—	1,250	6,918	—	6,918	1,447	—	1,447
23	Sub-totals	214,633	90,229	304,862	220,206	105,253	325,459	228,169	122,905	351,074	244,274	138,365	382,639
Transfers from federal government:													
24	Fiscal and tax-sharing arrangements	1,415	—	1,415	60,309	—	60,309	66,272	—	66,272	66,203	—	66,203
25	Tax rentals	55,730	—	55,730	—	—	—	—	—	—	—	—	—
26	Subsidies	1,281	—	1,281	1,281	—	1,281	1,281	—	1,281	1,281	—	1,281
27	In lieu of taxes	—	693	693	—	1,577	1,577	—	2,057	2,057	—	1,531	1,531
28	Total net general revenue after elimination of provincial-municipal transfers	273,059	90,922	363,981	281,796	106,830	388,626	295,722	124,962	420,684	313,758	139,896	453,654

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
 BRITISH COLUMBIA

No.	Function	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
Health:													
1	Hospital care	44,880	2,273	47,153	51,056	3,766	54,822	44,225	2,468	46,693	42,578	1,479	44,057
2	Other	5,359	1,371	6,730	6,302	1,563	7,865	6,927	1,673	8,600	8,121	1,554	9,675
3	Total health	50,239	3,644	53,883	57,358	5,329	62,687	51,152	4,141	55,293	50,699	3,033	53,732
4	Sanitation and waste removal	—	7,386	7,386	—	11,715	11,715	—	10,258	10,258	—	13,868	13,868
Social welfare:													
5	Aid to unemployed, unemployables and mothers' allowances	5,285	1,216	6,501	5,422	1,324	6,746	6,598	1,432	8,030	7,378	1,901	9,279
6	Aid to blind and disabled persons	442	—	442	579	—	579	780	—	780	1,270	—	1,270
7	Old age assistance	1,636	—	1,636	1,928	—	1,928	2,248	—	2,248	2,310	—	2,310
8	Other aid to the aged	10,087	—	10,087	10,476	—	10,476	9,362	—	9,362	10,546	—	10,546
9	Other	3,629	1,134	4,763	3,752	1,074	4,826	4,007	1,161	5,168	4,626	1,415	6,041
10	Total social welfare	21,079	2,350	23,429	22,157	2,398	24,555	22,993	2,593	25,586	26,130	3,316	29,446
11	Education	47,950	46,103	94,053	52,254	56,114	108,368	57,691	61,128	118,819	85,202	72,123	137,325
Transportation and communications:													
12	Highways, roads and bridges	72,973	18,931	91,904	73,056	24,956	98,012	50,043	23,579	73,622	58,649	27,937	86,586
13	Other	2,254	—	2,254	2,187	—	2,187	1,706	—	1,706	1,837	—	1,837
14	Total transportation and communications	75,227	18,931	94,158	75,243	24,956	100,199	51,749	23,579	75,328	60,486	27,937	88,423
15	Natural resources and primary industries	18,731	—	18,731	20,485	—	20,485	23,996	—	23,996	21,561	—	21,561
16	Debt charges excluding debt retirement	4,919	7,780	12,699	5,263	8,321	13,584	5,109	9,040	14,149	1,119	10,287	11,406
17	Contributions to own government enterprises	633	1,025	1,658	1,457	1,190	2,647	1,802	1,474	3,276	2,319	1,613	3,932
Other expenditure:													
18	General government	11,566	8,925	20,491	12,594	9,695	22,289	14,961	10,976	25,937	15,447	11,706	27,153
19	Protection of persons and property	11,939	17,792	29,731	14,009	20,564	34,573	12,559	22,534	35,093	14,217	26,199	40,416
20	Recreation and cultural services	2,681	7,262	9,943	2,793	10,798	13,591	2,546	11,507	14,053	2,384	12,751	15,135
21	Other	2,269	2,843	5,112	10,229	2,300	12,529	9,790	3,587	13,377	9,244	3,316	12,560
22	Total other expenditure	28,455	36,822	65,277	39,625	43,357	82,982	39,856	48,604	88,460	41,292	53,972	95,264
23	Sub-totals	247,233	124,041	371,274	273,842	153,380	427,222	254,348	160,817	415,165	268,808	186,149	454,957
24	Non-expense and surplus payments	956	—	956	2,589	—	2,589	1,174	—	1,174	1,143	—	1,143
25	Total net general expenditure after elimination of provincial-municipal transfers	248,189	124,041	372,230	276,431	153,380	429,811	255,522	160,817	416,339	269,951	186,149	456,100

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Source	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
Taxes:										
Income:										
1	Corporations	-	-	-	-	-	-	33,521	-	33,521
2	Individuals	-	-	-	-	-	-	35,995	-	35,995
3	General sales	87,606	-	87,606	92,672	-	92,672	99,944	-	99,944
4	Motor fuel and fuel oil sales	32,379	-	32,379	41,682	-	41,682	45,540	-	45,540
5	Other sales	2,919	-	2,919	3,126	-	3,126	2,361	-	2,361
6	Real and personal property	5,646	126,517	132,163	5,856	134,634	140,490	6,558	142,891	149,449
7	Business	-	3,509	3,509	-	3,639	3,639	-	3,675	3,675
8	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-
9	Other	3,124	51	3,175	3,194	20	3,214	3,287	16	3,303
10	Total taxes	131,674	130,077	261,751	146,530	138,293	284,823	227,215	146,582	373,797
Privileges, licences and permits:										
11	Liquor control and regulation	514	-	514	526	-	526	571	-	571
12	Motor vehicles	19,749	-	19,749	20,575	-	20,575	21,116	-	21,116
13	Natural resources	54,341	-	54,341	61,451	-	61,451	67,220	-	67,220
14	Other	2,530	6,201	8,731	2,790	6,681	9,471	3,107	6,933	10,040
15	Total privileges, etc.	77,134	6,201	83,335	85,342	6,681	92,023	92,014	6,933	98,947
16	Sales and services	6,041	-	6,041	6,311	-	6,311	7,216	-	7,216
17	Fines and penalties	692	-	692	720	-	720	775	-	775
Contributions from government enterprises:										
Own enterprises:										
18	Liquor boards and commissions	27,898	-	27,898	28,866	-	28,866	30,911	-	30,911
19	Other	-	2,590	2,590	-	3,155	3,155	-	3,264	3,264
20	Federal-provincial in lieu of taxes	-	741	741	-	744	-	-	2,264	2,264
21	Other revenue	205	16,213	16,418	391	17,422	17,813	358	18,946	19,304
22	Non-revenue and surplus receipts	1,417	-	1,417	1,278	-	1,278	173	-	173
23	Sub-totals	245,061	155,822	400,883	269,438	166,295	435,733	358,662	177,989	536,651
Transfers from federal government:										
24	Fiscal and tax-sharing arrangements	73,948	-	73,948	75,310	-	75,310	3,592	-	3,592
25	Tax rentals	-	-	-	-	-	-	-	-	-
26	Subsidies	1,281	-	1,281	1,672	-	1,672	1,673	-	1,673
27	In lieu of taxes	-	2,284	2,284	-	2,201	2,201	-	2,115	2,115
28	Total net general revenue after elimination of provincial-municipal transfers ..	320,288	158,106	478,394	346,420	168,496	514,916	363,927	180,104	544,031

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Function	1960			1961			1962		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars										
Health:										
1	Hospital care	45,986	1,496	47,482	47,403	1,180	48,583	47,561	1,771	49,332
2	Other	9,533	1,581	11,114	10,312	1,588	11,900	10,582	1,712	12,294
3	Total health	55,519	3,077	58,596	57,715	2,768	60,483	58,143	3,483	61,626
4	Sanitation and waste removal	-	21,517	21,517	-	24,728	24,728	-	27,008	27,008
Social welfare:										
5	Aid to unemployed, unemployables and mothers' allowances	11,002	2,411	13,413	10,465	3,308	13,773	9,305	3,424	12,729
6	Aid to blind and disabled persons	986	-	986	965	-	965	929	-	929
7	Old age assistance	2,291	-	2,291	2,244	-	2,244	2,288	-	2,288
8	Other aid to the aged	11,286	582	11,868	11,234	549	11,783	11,350	666	12,016
9	Other	5,086	1,034	6,120	5,519	1,094	6,613	5,909	1,044	6,953
10	Total social welfare	30,651	4,027	34,678	30,427	4,951	35,378	29,781	5,134	34,915
11	Education	74,098	73,261	147,359	79,123	79,128	158,251	87,136	88,357	175,493
Transportation and communications:										
12	Highways, roads and bridges	73,702	30,058	103,760	70,891	24,692	95,583	84,136	27,922	112,058
13	Other	1,536	-	1,536	1,868	-	1,868	1,672	-	1,672
14	Total transportation and communication	75,238	30,058	105,296	72,759	24,692	97,451	85,808	27,922	113,730
15	Natural resources and primary industries	27,443	-	27,443	27,490	-	27,490	24,495	-	24,495
16	Debt charges excluding debt retirement	938	-	938	1,214	-	1,214	1,138	-	1,138
17	Contribution to own government enterprises	2,561	1,782	4,343	2,986	2,057	5,043	3,198	16,081	14,943
Other expenditure:										
18	General government	16,867	11,366	28,233	16,631	12,267	28,898	17,666	12,883	30,549
19	Protection of persons and property	15,339	28,438	43,777	15,681	30,930	46,611	15,977	32,408	48,385
20	Recreation and cultural services	2,764	11,494	14,258	3,019	14,553	17,572	2,930	15,256	18,186
21	Other	17,064	3,946	21,010	18,528	4,519	23,047	20,138	6,457	26,595
22	Total other expenditure	52,034	55,244	107,278	54,059	62,269	116,328	56,711	67,004	123,715
23	Sub-totals	316,606	201,649	518,255	323,345	215,495	538,840	344,134	237,026	581,160
24	Non-expense and surplus payments	765	-	765	1,110	-	1,110	-126	-	-126
25	Total net general expenditure after elimination of provincial-municipal transfers ..	317,371	201,649	519,020	324,455	215,495	539,950	344,008	237,026	581,034

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	-	-	-	-	-	-	-	-	-	-	-	
4	Motor fuel and fuel oil sales	175	-	175	175	175	232	232	274	274	-	274	
5	Other sales	66	-	66	81	81	89	89	93	93	-	93	
6	Real and personal property	59	-	59	88	88	95	95	99	99	-	99	
7	Business	-	-	-	-	-	-	-	-	-	-	-	
8	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-	
9	Other	12	-	12	8	8	7	7	5	5	-	5	
10	Total taxes	312	-	312	352	352	423	423	471	471	-	471	
	Privileges, licences and permits:												
11	Liquor control and regulation	2	-	2	7	7	11	11	30	30	-	30	
12	Motor vehicles	69	-	69	75	75	113	113	120	120	-	120	
13	Natural resources	27	-	27	25	25	91	91	103	103	-	103	
14	Other	30	-	30	32	32	78	78	93	93	-	93	
15	Total privileges, etc.	128	-	128	139	139	293	293	346	346	-	346	
16	Sales and services	90	-	90	9	9	52	52	63	63	-	63	
17	Fines and penalties	12	-	12	7	7	10	10	8	8	-	8	
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor hoards and commissions	653	-	653	660	660	965	965	1,139	1,139	-	1,139	
19	Other	-	-	-	-	-	-	-	-	-	-	-	
20	Federal-provincial in lieu of taxes	-	-	-	-	-	-	-	-	-	-	-	
21	Other revenue	-	-	-	-	-	-	-	-	-	-	-	
22	Non-revenue and surplus receipts	9	-	9	6	6	18	18	82	82	-	82	
23	Sub-totals	1,204	-	1,204	1,173	1,173	1,761	1,761	2,109	2,109	-	2,109	
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	-	-	-	-	-	-	-	-	-	-	-	
25	Tax rentals	292	-	292	250	250	522	522	542	542	-	542	
26	Subsidies	37	-	37	37	37	56	56	50	50	-	50	
27	In lieu of taxes	-	-	-	-	-	-	-	-	-	-	-	
28	Total net general revenue after elimina- tion of provincial-municipal transfers	1,533	-	1,533	1,460	1,460	2,339	2,339	2,701	2,701	-	2,701	

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
 After Elimination of Provincial-Municipal Transfers
 For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Function	1952			1953			1954			1955		
		Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total	Provin- cial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	110	-	110	191	191	351	351	357	357	-	357	
2	Other	63	-	63	18	18	48	48	61	61	-	61	
3	Total health	173	-	173	209	209	399	399	418	418	-	418	
	Sanitation and waste removal:												
4	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	56	-	56	35	35	59	59	62	62	-	62	
6	Aid to blind and disabled persons	-	-	-	-	-	3	3	3	3	-	3	
7	Old age assistance	-	-	-	2	2	24	24	24	24	-	24	
8	Other aid to the aged	-	-	-	-	-	-	-	-	-	-	-	
9	Other	18	-	18	19	19	35	35	41	41	-	41	
10	Total social welfare	74	-	74	56	56	121	121	130	130	-	130	
11	Education	211	-	211	263	263	769	769	663	663	-	663	
	Transportation and communications:												
12	Highways, roads and bridges	385	-	385	420	420	329	329	479	479	-	479	
13	Other	-	-	-	-	-	-	-	-	-	-	-	
14	Total transportation and communications	385	-	385	420	420	329	329	479	479	-	479	
15	Natural resources and primary industries	20	-	20	15	15	22	22	38	38	-	38	
16	Debt charges excluding debt retirement	-	-	-	-	-	-6	-6	-11	-11	-	-11	
17	Contributions to own government enterprises	-	-	-	-	-	-	-	-	-	-	-	
	Other expenditure:												
18	General government	127	-	127	114	114	238	238	198	198	-	198	
19	Protection of persons and property	6	-	6	1	1	4	4	3	3	-	3	
20	Recreation and cultural services	-	-	-	-	-	4	4	5	5	-	5	
21	Other	-	-	-	-	-	8	8	23	23	-	23	
22	Total other expenditure	133	-	133	115	115	254	254	229	229	-	229	
23	Sub-totals	996	-	996	1,078	1,078	1,888	1,888	1,946	1,946	-	1,946	
24	Non-expense and surplus payments	-	-	-	-	-	-	-	72	72	-	72	
25	Total net general expenditure after elimina- tion of provincial-municipal transfers	996	-	996	1,078	1,078	1,888	1,888	2,018	2,018	-	2,018	

TABLE 9. Net General Revenue of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-	
2	Individuals	-	-	-	-	-	-	-	-	-	-	-	
3	General sales	-	-	-	-	-	-	-	-	-	-	-	
4	Motor fuel and fuel oil sales	347	347	248	248	248	321	321	321	361	361	361	
5	Other sales	88	88	93	93	93	92	92	92	90	90	90	
6	Real and personal property	106	106	110	412	522	118	448	566	193	496	689	
7	Business	-	-	-	-	-	-	-	-	-	-	-	
8	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-	
9	Other	5	5	6	8	14	5	6	11	3	7	10	
10	Total taxes	546	546	457	420	877	536	454	990	647	503	1,130	
	Privileges, licences and permits:												
11	Liquor control and regulation	13	13	42	-	42	29	-	29	59	-	59	
12	Motor vehicles	127	127	139	-	139	152	-	152	169	-	169	
13	Natural resources	80	80	83	-	83	71	-	71	86	-	86	
14	Other	95	95	69	40	109	61	41	102	88	43	131	
15	Total privileges, etc.	315	315	313	40	353	313	41	354	402	43	445	
16	Sales and services	48	48	34	-	34	46	-	46	78	-	78	
17	Fines and penalties	9	9	14	-	14	22	-	22	23	-	23	
	Contributions from government enterprises:												
	Own enterprises:												
18	Liquor boards and commissions	1,170	1,170	1,215	-	1,215	1,243	-	1,243	1,397	-	1,397	
19	Other	-	-	-	9	9	-	24	24	-	15	15	
20	Federal-provincial in lieu of taxes	-	-	-	-	-	-	-	-	-	-	-	
21	Other revenue	3	3	112	33	145	40	31	71	3	37	40	
22	Non-revenue and surplus receipts	41	41	45	-	45	65	-	65	96	-	96	
23	Sub-totals	2,132	2,132	2,190	502	2,692	2,263	550	2,815	2,646	598	3,244	
	Transfers from federal government:												
24	Fiscal and tax-sharing arrangements	-	-	1,050	-	1,050	947	-	947	949	-	949	
25	Tax rentals	646	646	-	-	-	-	-	-	-	-	-	
26	Subsidies	50	50	85	-	85	85	-	85	84	-	84	
27	In lieu of taxes	-	-	-	55	55	-	56	56	-	81	81	
28	Total net general revenue after elimination of provincial-municipal transfers	2,828	2,828	3,325	557	3,882	3,297	606	3,903	3,679	679	4,358	

TABLE 10. Net General Expenditure of Provincial-Municipal Governments, by Province - Continued
After Elimination of Provincial-Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Function	1956			1957			1958			1959		
		Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total
thousands of dollars													
	Health:												
1	Hospital care	792	792	809	10	819	402	13	415	366	14	380	
2	Other	42	42	155	2	157	140	2	142	212	2	214	
3	Total health	834	834	964	12	976	542	15	557	578	16	594	
4	Sanitation and waste removal	-	-	-	35	35	-	63	63	-	74	74	
	Social welfare:												
5	Aid to unemployed, unemployables and mothers' allowances	52	52	50	-	50	59	-	59	89	-	89	
6	Aid to blind and disabled persons	5	5	10	-	10	9	-	9	10	-	10	
7	Old age assistance	32	32	47	-	47	53	-	53	54	-	54	
8	Other aid to the aged	-	-	-	-	-	-	-	-	-	-	-	
9	Other	61	61	74	4	78	90	14	104	85	16	101	
10	Total social welfare	150	150	181	4	185	211	14	225	238	16	254	
11	Education	866	866	1,154	113	1,267	1,944	105	2,049	1,251	129	1,380	
	Transportation and communications:												
12	Highways, roads and bridges	794	794	714	115	829	669	159	828	720	115	835	
13	Other	-	-	-	-	-	-	-	-	94	-	94	
14	Total transportation and communications	794	794	714	115	829	669	159	828	814	115	929	
15	Natural resources and primary industries	37	37	65	-	65	54	-	54	60	-	60	
16	Debt charges excluding debt retirement	- 22	- 22	- 31	43	12	13	23	36	24	24	48	
17	Contributions to own government enterprises	-	-	-	25	25	-	95	95	-	68	68	
	Other expenditure:												
18	General government	226	226	366	112	478	330	102	432	334	120	454	
19	Protection of persons and property	8	8	16	104	120	14	112	126	30	122	152	
20	Recreation and cultural services	50	50	54	25	79	11	30	41	63	23	86	
21	Other	9	9	30	45	75	161	45	206	112	64	176	
22	Total other expenditure	293	293	466	286	752	516	289	805	539	329	868	
23	Sub-totals	2,952	2,952	3,513	633	4,146	3,949	763	4,712	3,504	771	4,275	
24	Non-expense and surplus payments	-	-	50	-	50	8	-	8	-	-	-	
25	Total net general expenditure after elimination of provincial-municipal transfers	2,952	2,952	3,563	633	4,196	3,957	763	4,720	3,504	771	4,275	

TABLE 9. Net General Revenue of Provincial - Municipal Governments, by Province - Concluded
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1960			1961			1962		
		Provin- cial	Munici- pal	Total	Provin- cial	Munici- pal	Total	Provin- cial	Munici- pal	Total
thousands of dollars										
	Taxes:									
	Income:									
1	Corporations	—	—	—	—	—	—	—	—	—
2	Individuals	—	—	—	—	—	—	—	—	—
3	General sales	—	—	—	—	—	—	—	—	—
4	Motor fuel and fuel oil sales	504	—	504	485	—	485	630	—	630
5	Other sales	94	—	94	94	—	94	105	—	105
6	Real and personal property	202	496	698	225	548	773	293	619	912
7	Business	—	—	—	—	1	1	—	1	1
8	Estate taxes and succession duties	—	—	—	—	—	—	—	—	—
9	Other	4	7	11	3	7	10	—	8	6
10	Total taxes	804	503	1,307	807	556	1,363	1,028	626	1,654
	Privileges, licences and permits:									
11	Liquor control and regulation	67	—	67	85	—	85	89	—	89
12	Motor vehicles	186	—	186	209	—	209	275	—	275
13	Natural resources	98	—	98	123	—	123	82	—	82
14	Other	109	30	139	112	47	159	123	62	185
15	Total privileges, etc.	460	30	490	529	47	576	569	62	631
16	Sales and services	129	—	129	52	—	52	79	—	79
17	Fines and penalties	28	—	28	31	—	31	45	—	45
	Contributions from government enterprises:									
	Own enterprises:									
18	Liquor boards and commissions	1,531	—	1,531	1,608	—	1,608	1,879	—	1,679
19	Other	—	2	2	—	18	18	—	25	25
20	Federal-provincial in lieu of taxes	—	—	—	—	—	—	—	—	—
21	Other revenue	9	17	26	10	31	41	11	38	49
22	Non-revenue and surplus receipts	30	—	30	83	—	83	46	—	46
23	Sub-totals	2,991	552	3,543	3,120	652	3,772	3,457	751	4,208
	Transfers from federal government:									
24	Fiscal and tax-sharing arrangements	976	—	976	1,013	—	1,013	3,476	—	3,476
25	Tax rentals	—	—	—	—	—	—	—	—	—
26	Subsidies	85	—	85	85	—	85	—	—	—
27	In lieu of taxes	—	89	89	—	93	93	—	114	114
28	Total net general revenue after elimi- nation of provincial-municipal transfers	4,052	641	4,693	4,218	745	4,963	6,933	865	7,798

TABLE 10 Net General Expenditure of Provincial - Municipal Governments, by Province - Concluded
After Elimination of Provincial - Municipal Transfers
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Function	1960			1961			1962		
		Provin- cial	Munici- pal	Total	Provin- cial	Munici- pal	Total	Provin- cial	Munici- pal	Total
thousands of dollars										
	Health:									
1	Hospital care	766	10	776	641	10	651	573	—	573
2	Other	340	2	342	379	2	381	667	6	673
3	Total health	1,106	12	1,118	1,020	12	1,032	1,240	6	1,246
4	Sanitation and waste removal	—	63	63	—	86	86	—	96	96
	Social welfare:									
5	Aid to unemployed, unemployables and mothers' allowances	58	9	67	99	9	108	155	—	155
6	Aid to blind and disabled persons	15	—	15	15	—	15	19	—	19
7	Old age assistance	62	—	62	110	—	110	174	—	174
8	Other aid to the aged	—	—	—	—	—	—	—	—	—
9	Other	113	—	113	88	—	88	196	4	200
10	Total social welfare	248	9	257	312	9	321	544	4	548
11	Education	1,781	148	1,929	2,228	152	2,380	3,869	204	4,073
	Transportation and communications:									
12	Highways, roads and bridges	581	157	738	403	201	604	610	184	794
13	Other	56	—	56	25	—	25	5	—	5
14	Total transportation and communications	637	157	794	428	201	629	615	184	799
15	Natural resources and primary industries	56	—	56	49	—	49	160	—	160
16	Debt charges excluding debt retirement	34	28	62	39	27	66	73	28	101
17	Contributions to own government enterprises	—	52	52	—	17	17	—	34	34
	Other expenditure:									
18	General government	387	110	497	442	142	584	627	162	789
19	Protection of persons and property	23	87	110	84	109	173	986	147	1,133
20	Recreation and cultural services	57	48	105	72	33	105	160	59	219
21	Other	103	41	144	186	26	212	341	68	409
22	Total other expenditure	570	286	856	764	310	1,074	2,114	436	2,550
23	Sub-totals	4,432	755	5,187	4,840	814	5,654	8,615	992	9,607
24	Non-expense and surplus payments	7	—	7	35	—	35	28	—	28
25	Total net general expenditure after elimi- nation of provincial-municipal transfers	4,439	755	5,194	4,875	814	5,689	8,643	992	9,635

TABLE 11. Gross General Revenue - All Governments
For the Fiscal Years Ended Nearest to December 31

No.	Source	1952			1953			1954			1955		
		Federal	Provincial	Municipal	Federal	Provincial	Municipal	Federal	Provincial	Municipal	Federal	Provincial	Municipal
thousands of dollars													
	Taxes:												
	Income:												
1	Corporations.....		64,948	—	1,246,787	49,110	—	1,066,586	48,988	—	1,081,056	53,950	—
2	Individuals.....	13	—	—	1,278,356	3	—	1,284,347	25,224	—	1,288,100	30,208	—
3	Interest, etc. going abroad.....	—	—	—	53,761	—	—	61,264	—	—	66,176	—	—
4	General sales.....	100,968	30,841	732,527	108,263	35,366	715,269	128,590	38,887	801,887	149,444	47,423	
5	Motor fuel and fuel oil sales.....	200,724	203	—	224,023	202	—	240,297	220	—	289,429	238	
6	Other sales.....	39,142	2,316	—	43,641	2,400	—	42,583	2,520	—	42,764	2,706	
7	Excise duties and taxes.....	—	—	523,962	—	—	477,985	—	—	509,658	—	—	
8	Customs import duties.....	—	—	407,312	—	—	397,228	—	—	481,240	—	—	
9	Real and personal property.....	7,511	604,952	—	6,451	654,892	—	7,217	690,589	—	7,375	744,411	
10	Business.....	—	..	—	—	..	—	—	22,743 ¹	—	—	26,097 ¹	
11	Estate taxes and succession duties.....	32,725	—	39,137	31,133	—	44,768	40,663	—	66,607	72,046	—	
12	Other.....	41,712	15,349	14,442	44,027	15,153	15,480	33,131	17,817	16,771	39,540	21,081	
13	Total taxes.....	487,741	633,661	4,296,284	506,651	708,013	4,062,927	566,693	772,756	4,311,495	664,756	841,956	
	Privileges, licences and permits:												
14	Liquor control and regulation.....	30,852	—	11	31,838	—	11	30,635	—	10	32,710	—	
15	Motor vehicles.....	80,980	—	—	88,247	—	—	94,371	—	—	114,264	—	
16	Natural resources.....	154,879	—	2,979	194,962	—	3,164	184,833	—	3,973	256,905	—	
17	Other.....	15,255	13,863	11,737	16,348	15,730	12,481	17,540	17,168	14,914	18,480	18,895	
18	Total privileges, etc.....	281,966	13,863	14,727	331,395	15,730	15,656	327,379	17,168	18,897	422,359	18,895	
19	Sales and services.....	38,790	—	55,049	41,939	—	48,374	44,043	—	45,027	45,685	—	
20	Fines and penalties.....	3,498	—	910	4,008	—	918	4,592	—	847	5,293	—	
21	Interest, etc.....	29,090	8,374	73,674	35,898	8,874	70,170	41,800	9,156	76,126	43,536	10,211	
	Transfers from other governments:												
22	Fiscal and tax-sharing arrangements.....	4,369	—	—	6,831	—	—	7,294	—	—	7,947	—	
23	Tax rentals.....	303,605	—	—	309,441	—	—	327,954	—	—	320,310	—	
24	Subsidies, etc.....	25,977	80,194	—	24,944	87,285	—	24,358	106,897	—	23,421	116,792	
25	Shared-cost contributions ²	80,710	—	75	89,433	—	90	100,206	—	104	108,779	—	
	Contributions from government enterprises:												
	Own enterprises:												
26	Liquor boards and commissions.....	126,232	—	—	124,922	—	—	127,549	—	—	139,167	—	
27	Other.....	3,752	30,993	61,048	3,595	32,591	50,840	3,450	33,816	60,473	3,458	28,778	
28	Federal-provincial in lieu of taxes.....	—	1,794	—	—	1,930	—	—	2,041	—	—	2,905	
29	Other revenue ³	767	48,839	213,228	718	64,348	173,687	696	62,615	183,101	937	69,142	
30	Non-revenue and surplus receipts.....	3,230	—	11,489	2,720	—	13,792	2,112	—	51,941	2,228	—	
31	Total gross general revenue.....	1,389,727	837,718	4,726,484	1,482,495	918,771	4,436,454	1,578,126	1,004,449	4,748,011	1,787,876	1,088,679	

See footnotes at end of table.

TABLE 11. Gross General Revenue - All Governments - Continued
For the Fiscal Years Ended Nearest to December 31

No.	Source	1956			1957			1958			1959		
		Federal	Provincial	Municipal	Federal	Provincial	Municipal	Federal	Provincial	Municipal	Federal	Provincial	Municipal
		thousands of dollars											
	Taxes:												
	Income:												
1	Corporations	1,335,637	62,161	-	1,295,471	214,438	-	1,075,878	226,150	-	1,234,216	248,987	-
2	Individuals	1,525,451	36,359	-	1,634,789	41,295	-	1,499,849	47,773	-	1,752,194	54,454	-
3	Interest, etc. going abroad	76,447	-	-	64,334	-	-	61,213	-	-	73,353	-	-
4	General sales	896,351	177,897	50,632	878,962	183,159	55,837	868,114	186,733	69,384	1,002,658	209,211	78,305
5	Motor fuel and fuel oil sales	-	300,546	299	-	346,570	342	-	364,401	348	-	382,560	439
6	Other sales	-	44,593	3,217	-	48,589	3,618	-	52,852	4,021	-	55,085	2,920
7	Excise duties and taxes	538,076	-	-	548,961	-	-	556,888	-	-	620,661	-	-
8	Customs import duties	549,075	-	-	498,069	-	-	486,508	-	-	525,722	-	-
9	Real and personal property	-	8,030	847,577	-	8,311	951,838	-	6,737	1,036,736	-	8,330	1,175,536
10	Business	-	-	27,316 ¹	-	-	30,810 ¹	-	-	34,136 ¹	-	-	39,144 ¹
11	Estate taxes and succession duties	79,709	64,555	-	71,608	52,645	-	72,535	55,797	-	88,431	56,247	-
12	Other	18,271	38,633	12,931	1,498	59,987	11,180	1,213	67,716	14,281	1,373	153,599 ⁴	13,081
13	Total taxes	5,019,017	732,774	941,972	4,993,692	954,994	1,053,625	4,622,198	1,010,159	1,158,906	5,298,608	1,168,473	1,309,425
	Privileges, licences and permits:												
14	Liquor control and regulation	-	33,343	-	11	40,514	-	10	38,412	-	10	44,920	-
15	Motor vehicles	-	127,503	-	-	139,729	-	-	146,408	-	-	164,610	-
16	Natural resources	4,667	287,905	-	4,280	278,010	-	10,878	258,770	-	5,924	303,311	-
17	Other	16,077	20,254	20,270	17,051	20,446	21,762	18,691	23,036	23,672	20,359	26,821	24,756
18	Total privileges, etc.	20,744	469,005	20,270	21,342	478,699	21,762	29,579	466,626	23,672	26,293	539,662	24,756
19	Sales and services	47,963	50,072	-	59,625	52,882	-	59,323	55,840	-	49,246	57,171	-
20	Fines and penalties	866	6,610	-	1,603	7,229	-	1,216	7,395	-	1,462	7,538	-
21	Interest, etc.	62,867	49,443	12,549	67,368	59,249	13,751	102,304	68,808	13,677	126,260	82,262	18,770
	Transfers from other governments:												
22	Fiscal and tax-sharing arrangements	-	6,613	-	-	361,615	-	-	407,583	-	-	466,102	-
23	Tax rentals	-	366,328	-	-	-	-	-	-	-	-	-	-
24	Subsidies, etc.	-	22,810	130,571	-	21,996	158,508	-	60,197	185,367	-	53,772	210,765
25	Shared-cost contributions ²	98	126,906	-	105	165,543	-	63	250,723	-	404	405,750	-
	Contributions from government enterprises:												
	Own enterprises:												
26	Liquor boards and commissions	-	153,801	-	-	164,544	-	-	175,338	-	-	160,227	-
27	Other	124,701	4,314	30,413	78,114	3,911	31,121	99,924	5,748	37,880	88,366	6,851	36,587
28	Federal-provincial in lieu of taxes	-	-	4,509	-	-	6,354	-	-	7,169	-	-	8,826
29	Other revenue ³	200,745	948	80,078	216,634	1,452	87,624	219,265	3,576	99,354	233,816	3,702	107,193
30	Non-revenue and surplus receipts	29,405	2,391	-	28,052	2,852	-	37,620	9,091	-	40,610	3,742	-
31	Total gross general revenue	5,506,406	1,992,015	1,220,362	5,466,535	2,274,966	1,372,745	5,171,492	2,521,084	1,526,025	5,865,065	2,975,252	1,716,322

See footnotes at end of table.

TABLE 11. Gross General Revenue - All Governments - Concluded
For the Fiscal Years Ended Nearest to December 31

No.	Source	1960			1961			1962		
		Federal	Provin- cial	Munici- pal	Federal	Provin- cial	Munici- pal	Federal	Provin- cial	Munici- pal
		thousands of dollars								
	Taxes:									
	Income:									
1	Corporations	1,380,128	269,072	—	1,302,179	267,684	—	1,298,087	395,340	—
2	Individuals	1,940,560	60,678	—	2,051,606	85,080	—	2,018,276	359,921	—
3	Interest, etc. going abroad	88,174	—	—	112,306	—	—	129,137	—	—
4	General sales	990,848	211,830	82,593	1,044,557	354,930	54,247	1,108,210	515,604	42,292
5	Motor fuel and fuel oil sales	—	402,909	419	—	449,548	451	—	483,669	635
6	Other sales	—	56,922	2,784	—	61,143	2,981	—	65,453	3,242
7	Excise duties and taxes	633,216	—	—	623,636	—	—	641,256	—	—
8	Customs import duties	498,698	—	—	534,516	—	—	644,992	—	—
9	Real and personal property	—	8,386	1,300,039	—	8,723	1,411,250	—	9,001	1,529,993
10	Business	—	—	43,591 ¹	—	—	45,475 ¹	—	—	48,106 ¹
11	Estate taxes and succession duties	84,879	60,456	—	84,579	65,871	—	87,143	72,014	—
12	Other	1,622	177,004 ²	14,673	1,043	188,907 ²	14,932	491	186,569 ²	14,407
13	Total taxes	5,618,125	1,247,257	1,444,099	5,754,422	1,481,886	1,529,336	5,927,592	2,087,571	1,638,675
	Privileges, licences and permits:									
14	Liquor control and regulation	11	47,149	—	11	50,974	—	11	53,062	—
15	Motor vehicles	—	172,013	—	—	181,885	—	—	186,829	—
16	Natural resources	4,166	276,869	—	3,805	296,467	—	3,928	315,552	—
17	Other	19,320	28,014	25,160	20,738	31,831	27,923	22,704	33,930	29,208
18	Total privileges, etc.	23,497	524,045	25,160	24,554	561,157	27,923	26,643	589,373	29,208
19	Sales and services	60,247	58,952	—	66,746	70,794	—	64,758	80,749	—
20	Fines and penalties	1,877	7,817	—	1,338	8,327	—	1,213	9,452	—
21	Interest, etc.	143,150	89,084	19,575	149,536	92,271	22,008	165,504	99,349	25,882
	Transfers from other governments:									
22	Fiscal and tax-sharing arrangements	—	485,101	—	—	485,546	—	—	212,456	—
23	Tax rentals	—	—	—	—	—	—	—	—	—
24	Subsidies, etc.	—	53,714	249,458	—	53,147	313,068	—	66,470	425,275
25	Shared-cost contributions ²	812	466,028	—	554	611,224	—	350	856,742	—
	Contributions from government enterprises:									
	Own enterprises:									
26	Liquor boards and commissions	—	186,157	—	—	196,950	—	—	216,816	—
27	Other	108,155	6,447	30,426	122,427	6,836	25,742	107,084	8,318	27,094
28	Federal-provincial in lieu of taxes	—	—	10,437	—	—	11,394	—	—	20,524
29	Other revenue ¹	253,844	4,020	85,926	266,399	5,292	92,019	279,539	4,289	102,813
30	Non-revenue and surplus receipts	41,145	3,423	—	18,477	3,994	—	22,751	4,888	—
31	Total gross general revenue	6,250,852	3,132,045	1,865,081	6,404,453	3,577,424	2,021,490	6,595,434	4,236,483	2,269,471

¹ Incomplete; not separable from real property tax in some provinces.
² Includes municipal shared-cost contributions, 1952, 9,632; 1953, 11,783; 1954, 14,456; 1955, 16,355; 1956, 17,794; 1957, 19,254; 1958, 19,072; 1959, 19,705; 1960, 14,369; 1961, 11,865; 1962, 14,018.
³ Includes contributions from other municipalities, 1952, 3,380; 1953, 4,049; 1954, 4,494; 1955, 4,895; 1956, 5,346; 1957, 6,027; 1958, 6,664; 1959, 6,537; 1960, 2,554; 1961, 2,736; 1962, 3,140; and debenture interest recoverable, 1952, 9,952; 1953, 10,710; 1954, 12,211; 1955, 14,887; 1956, 14,858; 1957, 17,689; 1958, 20,251; 1959, 22,658.
⁴ Includes hospital insurance premiums, 1959, 93,772; 1960, 116,110; 1961, 121,812; 1962, 119,425.

TABLE 12. Gross General Expenditure - All Governments
For the Fiscal Years Ended Nearest to December 31

No.	Function	1952			1953			1954			1955		
		Federal	Provincial	Municipal	Federal	Provincial	Municipal	Federal	Provincial	Municipal	Federal	Provincial	Municipal
thousands of dollars													
1	Defence services and mutual aid	-	-	1,594,739	-	-	1,512,939	-	-	1,644,091	-	-	
2	Veterans' pensions and other benefits	-	-	232,897	-	-	233,708	-	-	245,369	-	-	
Health:													
3	Hospital care	197,730	28,050	20,999	212,407	28,198	22,410	239,005	36,645	24,489	250,217	34,848	
4	Other	39,693	23,416	28,569	47,743	24,117	32,336	52,779	30,691	33,378	56,755	34,645	
5	Total health	237,423	51,466	49,568	260,150	52,315	54,746	291,784	67,336	57,867	306,972	69,493	
6	Sanitation and waste removal	-	49,448	-	-	64,206	-	-	129,825	-	-	95,790	
Social welfare:													
7	Aid to unemployed and unemployables	33,772	13,203	-	34,982	12,851	-	39,380	15,451	-	41,132	17,215	
8	National employment and unemployment insurance services	-	-	58,580	-	-	60,101	-	-	62,113	-	-	
9	Aid to blind and disabled persons	5,339	-	2,914	7,591	-	3,305	8,417	-	8,583	16,517	-	
10	Old age assistance ¹	41,372	-	20,387	43,681	-	20,967	46,387	-	21,011	47,016	-	
11	Old age security fund ²	-	-	338,971	-	-	353,205	-	-	366,218	-	-	
12	Other aid to the aged ³	11,798	693	-	12,188	1,737	-	15,728	3,906	-	17,815	240	
13	Family allowances	-	-	352,514	-	-	368,986	-	-	385,068	-	-	
14	Other	25,722	22,582	8,489	29,464	22,682	10,080	40,450	23,420	10,383	45,902	29,942	
15	Total social welfare	118,003	36,478	781,855	127,906	37,270	816,644	150,362	42,777	853,376	168,382	47,397	
16	Education	229,024	348,535	20,372	240,991	379,692	21,536	281,850	441,163	25,496	341,060	456,658	
Transportation and communications:													
17	Highways, roads and bridges	377,412	169,919	19,513	365,694	194,728	23,997	386,428	223,736	27,838	462,200	271,978	
18	Other	3,787	-	133,388	4,194	-	139,983	4,728	-	146,171	4,554	-	
19	Total transportation and communications	381,199	169,919	152,901	369,888	194,728	163,980	391,156	223,736	174,009	466,754	271,978	
20	Natural resources and primary industries	99,523	-	172,686	108,056	-	168,753	110,966	-	159,527	126,004	-	
21	Debt charges excluding debt retirement	86,264	57,595	495,728	89,094	65,556	502,316	98,678	79,365	514,311	98,353	89,008	
Transfers to other governments:													
22	Tax-sharing arrangements	-	-	309,732	-	-	327,967	-	-	320,166	-	-	
23	Subsidies, etc.	26,799	-	35,150	29,545	-	35,031	36,672	-	38,596	36,570	-	
24	Contributions to own government enterprises	14,738	5,011	44,394	12,923	5,486	78,377	9,414	6,439	76,808	10,108	7,361	
Other expenditure:													
25	General government	47,929	64,178	207,744	52,604	72,466	200,152	57,779	79,247	208,135	65,309	88,961	
26	Protection of persons and property	71,508	107,754	47,495	81,082	116,267	55,114	81,764	128,374	52,297	85,909	148,972	
27	International co-operation and assistance	-	-	250,573	-	-	238,281	-	-	148,208	-	-	
28	Recreation and cultural services	7,855	29,640	12,680	8,236	34,629	15,524	9,327	36,944	17,983	11,811	41,210	
29	Other	15,278	64,015	198,116	16,775	68,739	217,564	20,308	80,179	218,132	25,397	86,285	
30	Total other expenditure	142,570	265,587	716,608	158,697	292,101	726,635	169,178	324,744	644,755	188,426	365,428	
31	Non-expense and surplus payments	2,365	-	51,896	6,985	-	1,822	9,295	-	339	6,424	-	
32	Total gross general expenditure	1,337,908	984,039	4,658,526	1,404,235	1,091,354	4,644,454	1,549,355	1,315,385	4,754,710	1,749,053	1,403,113	

See footnotes at end of table.

TABLE 12. Gross General Expenditure - All Governments - Continued
For the Fiscal Years Ended Nearest to December 31

Function	1956			1957			1958			1959		
	Federal	Provin- cial	Munici- pal	Federal	Provin- cial	Munici- pal	Federal	Provin- cial	Munici- pal	Federal	Provin- cial	Munici- pal
	thousands of dollars											
1 Defence services and mutual aid	1,686,762	-	-	1,706,131	-	-	1,665,284	-	-	1,544,211	-	-
2 Veterans' pensions and other benefits	261,768	-	-	288,062	-	-	295,780	-	-	293,518	-	-
Health:												
3 Hospital care	26,351	266,551	35,387	24,779	295,901	45,150	89,328	362,683	37,262	181,111	581,466	31,621
4 Other	36,211	59,135	39,160	37,765	65,667	40,323	40,849	73,552	40,523	46,154	79,080	38,218
5 Total health	62,562	325,686	74,547	62,544	361,568	85,473	130,177	436,235	77,785	227,265	660,546	69,839
6 Sanitation and waste removal	-	-	117,187	-	-	116,903	-	-	116,801	-	-	134,212
Social welfare:												
7 Aid to unemployed and unemployables	7,914	44,151	18,125	8,233	59,076	20,440	23,934	84,273	30,472	40,167	92,856	41,242
8 National employment and unemployment insurance services	66,911	-	-	70,516	-	-	73,357	-	-	82,456	-	-
9 Aid to blind and disabled persons	10,126	19,802	-	14,668	28,567	-	19,567	37,853	-	20,248	40,016	-
10 Old age assistance ¹	20,395	46,315	-	25,175	55,547	-	30,314	66,156	-	30,461	66,421	-
11 Old age security fund ²	379,111	-	-	473,859	-	-	559,280	-	-	574,887	-	-
12 Other aid to the aged ³	-	22,659	276	-	25,042	449	-	20,746	316	-	28,056	526
13 Family allowances	400,245	-	-	440,785	-	-	477,732	-	-	494,138	-	-
14 Other	11,537	48,619	30,880	13,765	58,110	30,330	17,578	65,730	34,466	19,583	75,814	38,227
Total social welfare	896,239	181,546	49,281	1,047,001	226,342	51,219	1,201,762	274,758	65,254	1,261,940	303,163	79,995
16 Education	38,453	371,167	505,544	97,231	461,642	560,401	64,866	535,225	599,348	69,479	616,111	698,026
Transportation and communications:												
17 Highways, roads and bridges	52,414	586,563	281,065	80,559	634,953	353,871	89,343	672,512	373,702	108,585	741,297	418,498
18 Other	163,953	4,862	-	201,758	5,076	-	247,942	6,012	-	267,693	4,630	-
19 Total transportation and communications	216,367	591,425	281,065	282,317	640,029	353,871	337,285	678,524	373,702	376,278	745,927	418,498
20 Natural resources and primary industries	156,631	136,569	-	183,888	152,476	-	264,320	165,852	-	287,714	186,436	-
21 Debt charges excluding debt retirement	534,141	104,751	103,377	567,451	114,093	123,321	648,025	124,159	140,435	783,326	137,227	165,039
Transfers to other governments:												
22 Tax-sharing arrangements	366,696	-	-	354,243	-	-	399,100	-	-	461,341	-	-
23 Subsidies, etc.	39,116	40,864	-	46,932	54,306	-	90,884	61,470	-	81,132	66,559	-
24 Contributions to own government enterprises	101,824	7,928	10,622	129,032	10,050	9,870	161,780	4,527	11,148	154,252	4,717	13,918
Other expenditure:												
25 General government	316,198	70,111	100,898	298,981	83,535	108,138	261,982	95,485	120,503	251,571	110,519	129,267
26 Protection of persons and property	61,296	95,840	157,107	65,437	112,466	172,847	73,259	120,737	191,974	76,919	130,137	213,532
27 International co-operation and assistance	168,571	-	-	52,939	-	-	62,523	-	-	79,654	-	-
28 Recreation and cultural services	17,277	17,159	46,938	66,948	18,246	52,426	22,110	22,103	60,395	25,808	25,477	69,469
29 Other	260,414	23,722	111,231	280,404	42,633	131,452	318,178	44,061	106,078	343,155	46,546	162,667
30 Total other expenditure	823,756	206,832	416,174	764,709	256,880	464,863	738,052	282,386	478,950	777,107	312,679	574,935
31 Non-expense and surplus payments	50,288	6,508	-	342	8,994	-	291	8,253	-	499	19,472	-
32 Total gross general expenditure	5,234,603	1,973,276	1,557,797	5,529,883	2,286,380	1,765,921	5,997,606	2,571,389	1,863,423	6,318,062	3,052,837	2,154,462

See footnotes at end of table.

TABLE 12. Gross General Expenditure - All Governments - Concluded
For the Fiscal Years Ended Nearest to December 31

No.	Function	1960			1961			1962		
		Federal	Provincial	Municipal	Federal	Provincial	Municipal	Federal	Provincial	Municipal
thousands of dollars										
1	Defence services and mutual aid	1,536,019	-	-	1,648,594	-	-	1,596,146	-	-
2	Veterans' pensions and other benefits	296,626	-	-	337,890	-	-	337,761	-	-
Health:										
3	Hospital care	222,328	688,127	36,450	317,780	860,731	42,187	371,835	965,843	51,349
4	Other	45,583	86,672	30,780	48,753	89,552	26,034	54,197	97,955	25,332
5	Total health	267,911	774,799	67,230	366,533	950,283	68,221	426,032	1,063,798	76,681
6	Sanitation and waste removal	-	-	142,182	-	-	179,536	-	-	179,915
Social welfare:										
7	Aid to unemployed and unemployables	51,520	112,459	48,428	92,029	191,184	65,977	96,477	199,402	69,464
8	National employment and unemployment insurance services	99,097	-	-	102,964	-	-	106,387	-	-
9	Aid to blind and disabled persons	20,548	40,271	-	20,563	41,043	-	24,516	48,131	-
10	Old age assistance ¹	30,657	67,014	-	30,957	68,628	-	38,350	83,766	-
11	Old age security fund ²	592,413	-	-	625,108	-	-	734,382	-	-
12	Other aid to the aged ³	-	31,172	1,681	-	33,557	1,376	-	38,800	1,697
13	Family allowances	509,396	-	-	523,915	-	-	534,634	-	-
14	Other	24,344	117,156	43,535	28,387	82,632	43,404	30,297	84,143	43,923
15	Total social welfare	1,327,975	368,072	93,644	1,423,923	417,044	110,757	1,565,043	454,242	115,084
16	Education	64,480	715,513	816,876	93,569	878,489	840,483	274,934	1,200,306	990,567
Transportation and communications:										
17	Highways, roads and bridges	104,964	775,523	453,684	88,557	702,445	454,613	74,131	746,244	514,623
18	Other	272,041	5,227	-	341,724	5,391	-	360,473	6,351	-
19	Total transportation and communications	377,005	780,750	453,684	430,281	707,836	454,613	434,604	752,595	514,623
20	Natural resources and primary industries	367,848	210,684	-	404,811	218,244	-	358,478	211,702	-
21	Debt charges excluding debt retirement	797,561	152,986	158,476	838,985	173,299	167,908	920,444	202,082	182,441
Transfers to other governments:										
22	Tax-sharing arrangements	480,873	-	-	479,269	-	-	202,295	-	-
23	Subsidies, etc.	82,666	70,156	-	87,986	71,501	-	106,418	77,626	-
24	Contributions to own government enterprises	149,158	5,472	20,086	170,931	5,110	22,885	155,301	5,605	23,549
Other expenditure:										
25	General government	265,603	125,150	140,189	287,117	134,896	148,007	289,540	142,034	168,792
26	Protection of persons and property	80,367	140,702	234,301	88,867	145,601	259,994	95,993	162,953	284,290
27	International co-operation and assistance	81,820	-	-	67,396	-	-	56,892	-	-
28	Recreation and cultural services	26,608	24,923	75,944	31,973	28,475	88,251	32,391	31,280	104,607
29	Other	380,648	66,755	154,328	419,300	88,411	158,083	450,126	98,471	178,272
30	Total other expenditure	835,046	357,530	604,762	894,653	397,383	654,335	924,942	434,738	735,961
31	Non-expense and surplus payments	520	9,748	-	293	6,923	-	34,426	13,405	-
32	Total gross general expenditure	6,583,688	3,445,710	2,356,940	7,177,718	3,826,112	2,498,738	7,336,824	4,416,099	2,818,821

¹ Federal, payments to provinces of federal share of assistance under the Old Age Security Act; provincial, payments of pensions to individuals.

² Payment of old age pensions to individuals.

³ Provincial, all aid other than pensions. Municipal, largely contributions to municipal homes for the aged.

TABLE 13. Gross General Revenue - Provincial Governments, by Province
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	—	—	—	—	—	—	—	—	—	—	4,782
2	Individuals	—	—	—	—	—	—	—	—	—	—	3,056
3	General sales	4,534	5,650	6,337	6,719	7,774	7,751	8,033	9,132	10,984	13,787	14,723
4	Motor fuel and fuel oil sales	1,813	2,160	2,626	3,396	3,921	4,096	4,695	5,029	5,856	6,795	7,576
5	Other sales	169	85	153	179	141	118	120	97	83	87	79
6	Real and personal property	—	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	—	—	—	—	—	—	—	—	—	—	—
8	Other	—	247	253	269	260	519	515	622	580	599	688
9	Total taxes	6,516	8,142	9,369	10,563	12,096	12,484	13,363	14,880	17,503	21,268	30,904
	Privileges, licences and permits:											
10	Liquor control and regulation	598	891	1,006	1,245	1,525	1,665	1,652	1,868	2,000	2,183	2,376
11	Motor vehicles	816	969	1,099	1,244	1,425	1,482	1,575	1,773	1,961	2,512	3,017
12	Natural resources	799	502	315	417	819	1,495	1,593	733	1,590	1,392	1,488
13	Other	374	298	299	366	391	421	449	493	520	564	611
14	Total privileges, etc.	2,587	2,660	2,719	3,272	4,160	5,063	5,269	4,867	6,071	6,651	7,492
15	Sales and services	777	1,704	1,832	1,668	2,107	2,336	2,012	1,989	2,142	2,239	2,166
16	Fine and penalties	85	95	120	146	155	195	268	282	316	313	412
17	Interest, etc.	805	583	639	848	716	460	875	538	548	555	601
	Transfers from other governments:											
	Federal:											
18	Fiscal and tax-sharing arrangements	98	161	190	208	214	16,275	17,178	20,194	20,590	20,227	14,090
19	Tax rentals	12,789	11,825	12,547	12,484	13,805	—	—	—	—	—	—
20	Subsidies, etc. ¹	9,623	9,386	10,551	10,130	9,508	9,099	38,360	37,147	35,947	36,876	52,086
21	Municipalities	14	14	14	14	14	14	14	14	104	15	36
	Contributions from own government enterprises:											
22	Liquor boards and commissions	2,207	2,202	2,108	1,983	2,284	2,130	2,281	2,487	2,377	2,431	2,604
23	Other	—	—	—	—	—	—	—	—	—	—	—
24	Other revenue	7	12	15	4	49	29	24	121	53	261	30
25	Non-revenue and surplus receipts	103	38	63	50	55	74	101	102	109	137	78
26	Total gross general revenue	35,611	36,822	40,167	41,370	45,163	48,159	79,745	82,621	85,760	90,973	110,499

¹ Includes contributions, 1952, 2,404; 1953, 3,017; 1954, 5,032; 1955, 5,461; 1956, 5,689; 1957, 6,130; 1958, 14,691; 1959, 20,078; 1960, 18,878; 1961, 19,720; 1962, 31,930.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	5,877	6,970	7,559	7,917	9,096	10,433	13,526	14,946	15,291	21,162	25,549
2	Other	1,766	1,877	1,980	2,161	2,386	2,598	2,964	3,044	3,307	3,438	3,720
3	Total health	7,643	8,847	9,539	10,078	11,482	13,031	16,490	17,990	18,598	24,600	29,269
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	3,201	3,302	3,979	4,142	4,559	5,825	8,748	9,476	9,502	10,615	11,426
5	Aid to blind and disabled persons	172	178	181	427	525	637	895	990	1,080	1,132	1,424
6	Old age assistance ¹	1,672	1,799	1,810	1,764	2,044	2,606	3,443	3,479	3,421	3,352	3,989
7	Other aid to the aged ²	176	194	206	213	302	232	231	186	201	223	230
8	Other	1,002	1,003	940	968	1,131	1,290	1,325	1,534	1,604	1,724	1,734
9	Total social welfare	6,223	6,476	7,116	7,514	8,561	10,590	14,642	15,665	15,808	17,046	18,803
	Education	6,135	6,446	8,560	8,941	10,332	11,424	14,541	15,570	18,779	23,623	40,299
	Transportation and communications:											
11	Highways, roads and bridges	5,669	7,554	12,070	13,505	11,062	9,216	18,717	22,192	21,964	16,772	22,646
12	Other	381	545	353	411	209	91	133	106	98	95	20
13	Total transportation and communications	6,050	8,099	12,423	13,916	11,271	9,307	18,850	22,298	22,062	16,867	22,666
14	Natural resources and primary industries	1,362	1,497	1,807	2,060	2,135	2,100	2,764	2,894	3,906	3,828	3,697
15	Debt charges excluding debt retirement	752	676	1,124	1,697	1,926	2,539	2,893	2,949	3,958	5,416	6,447
16	Contributions to own government enterprises	—	60	—	—	—	—	102	562	1,138	1,167	1,200
	Other expenditure:											
17	General government	1,708	1,894	2,753	2,705	3,092	3,307	4,170	3,832	5,729	6,430	5,908
18	Protection of persons and property	1,922	2,043	2,213	2,292	2,392	2,769	3,113	3,236	3,547	3,427	3,712
19	Recreation and cultural services	186	147	195	206	192	220	350	371	416	411	283
20	Other	518	418	375	517	725	654	684	867	881	1,487	1,187
21	Total other expenditure	4,334	4,502	5,536	5,720	6,401	6,950	8,317	8,306	10,573	11,753	11,090
	Transfers to other governments:											
22	Subsidies, etc.	214	226	291	329	531	617	295	984	1,190	1,371	1,765
23	Non-expend and surplus payments	45	1,154	6	—	—	—	—	—	—	—	—
24	Total gross general expenditure	32,758	37,983	46,402	50,255	52,639	56,558	78,894	87,218	96,012	105,673	135,236

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	-	-	-	-	-	-	-	-	-	-	1,475
2	Individuals	-	-	-	-	-	-	-	-	-	-	506
3	General sales	-	-	-	-	-	-	-	-	1,194	2,058	2,155
4	Motor fuel and fuel oil sales	1,175	1,217	1,317	1,389	1,444	1,906	2,214	2,436	2,442	2,713	2,740
5	Other sales	555	551	545	546	525	634	683	717	766	823	858
6	Real and personal property	-	-	-	-	-	-	-	-	-	-	-
7	Estate taxes and succession duties	1	-	-	-	-	-	-	-	-	-	-
8	Other	-	-	-	-	-	96	77	598	900	1,183	1,186
9	Total taxes	1,731	1,768	1,862	1,935	1,969	2,636	2,974	3,751	5,302	6,777	8,920
	Privileges, licences and permits:											
10	Liquor control and regulation	32	28	26	30	27	30	30	35	33	26	25
11	Motor vehicles	453	474	486	528	579	595	647	733	787	800	808
12	Natural resources	12	12	13	14	17	15	23	21	17	16	17
13	Other	90	89	94	89	97	123	126	118	121	140	134
14	Total privileges, etc.	587	603	619	661	720	763	826	907	958	982	984
15	Sales and services	438	539	362	362	465	502	544	683	829	920	984
16	Fines and penalties	34	32	36	36	39	41	44	46	59	70	62
17	Interest, etc.	12	13	17	24	25	37	55	100	139	180	195
	Transfers from other governments:											
	Federal:											
18	Fiscal and tax-sharing arrangements	23	30	43	52	36	4,188	4,326	4,426	4,844	4,835	3,279
19	Tax rentals	3,289	3,631	3,913	3,681	3,073	-	-	-	-	-	-
20	Subsidies, etc. ¹	1,515	1,201	1,619	1,779	2,642	2,014	5,116	5,616	8,333	7,551	10,215
21	Municipalities	2	2	2	2	2	2	2	2	2	1	2
	Contributions from own government enterprises:											
22	Liquor boards and commissions	896	870	888	880	687	954	1,018	1,192	1,305	1,397	1,415
23	Other	-	-	-	-	-	-	-	-	-	-	-
24	Other revenue	16	8	16	6	9	9	19	7	108	2	12
25	Non-revenue and surplus receipts	7	10	10	4	16	19	16	17	21	291	25
26	Total gross general revenue	8,550	8,707	9,387	9,422	9,883	11,165	14,940	16,747	21,900	23,006	26,093

¹ Includes hospital insurance premiums, 1959, 508; 1960, 814; 1961, 1,093; 1962, 1,079.

² Includes contributions, 1952, 858; 1953, 544; 1954, 962; 1955, 1,122; 1956, 1,985; 1957, 1,357; 1958, 1,959; 1959, 2,459; 1960, 5,176; 1961, 4,394; 1962, 6,058.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	912	957	1,252	1,292	1,209	1,089	1,439	3,132	3,409	4,186	4,948
2	Other	371	437	499	540	617	631	659	606	683	676	807
3	Total health	1,283	1,394	1,751	1,832	1,826	1,720	2,098	3,738	4,092	4,862	5,755
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	118	130	154	160	145	160	208	240	250	314	347
5	Aid to blind and disabled persons	36	38	42	159	175	278	399	456	468	526	692
6	Old age assistance ¹	132	170	197	200	196	287	388	414	500	554	754
7	Other aid to the aged ²	150	150	150	153	169	186	224	217	394	469	535
8	Other	53	51	54	57	78	79	127	186	159	201	232
9	Total social welfare	489	539	597	729	783	990	1,346	1,513	1,771	2,064	2,560
10	Education	1,190	1,257	1,375	1,425	1,587	1,689	1,857	2,517	3,472	3,935	5,768
	Transportation and communications:											
11	Highways, roads and bridges	3,355	2,858	3,813	4,805	4,903	4,790	7,484	10,042	7,039	8,012	9,224
12	Other	74	73	53	60	110	68	61	62	71	78	75
13	Total transportation and communications	3,429	2,931	3,866	4,865	5,013	4,858	7,545	10,104	7,110	8,090	9,299
14	Natural resources and primary industries	372	441	743	725	667	657	832	971	876	1,292	1,180
15	Debt charges excluding debt retirement	670	662	755	798	954	1,086	1,215	2,008	1,457	1,802	2,045
16	Contributions to own government enterprises	-	32	20	-	29	-	-	-	-	-	-
	Other expenditure:											
17	General government	382	409	396	424	424	614	642	673	776	885	1,060
18	Protection of persons and property	244	291	289	330	325	332	327	381	413	463	503
19	Recreation and cultural services	70	60	58	50	50	51	74	109	114	198	280
20	Other	110	80	84	411	618	359	458	610	733	510	506
21	Total other expenditure	806	840	827	1,215	1,417	1,356	1,501	1,773	2,036	2,056	2,349
	Transfers to other governments:											
22	Subsidies, etc.	77	95	112	115	122	126	350	353	355	361	470
23	Non-expense and surplus payments	10	12	9	17	9	8	16	-	16	18	12
24	Total gross general expenditure	8,326	8,203	10,055	11,721	12,407	12,490	16,760	22,977	21,185	24,480	29,438

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	—	—	—	—	—	—	—	—	—	—	7,318
2	Individuals	—	—	—	—	—	—	—	—	—	—	6,611
3	General sales	—	—	—	—	—	—	1,662	10,204	10,406	16,162	17,455
4	Motor fuel and fuel oil sales	8,879	9,619	10,368	12,488	13,202	13,883	14,698	15,440	16,078	19,040	19,813
5	Other sales	870	932	874	769	692	664	674	681	703	737	730
6	Real and personal property	99	100	103	103	105	105	105	104	93	96	97
7	Estate taxes and succession duties	12	5	2	5	2	12	1	1	1	1	4
8	Other	68	93	80	82	81	947	878	984	988	991	1,054
9	Total taxes	9,928	10,749	11,427	13,447	14,082	15,611	18,018	27,414	28,269	37,027	53,082
	Privileges, licences and permits:											
10	Liquor control and regulation	278	287	280	282	293	285	276	318	296	310	303
11	Motor vehicles	3,664	3,938	4,103	4,518	4,909	5,092	5,082	5,492	5,823	6,046	6,236
12	Natural resources	1,254	1,320	1,401	1,589	1,641	1,326	1,266	1,463	1,413	1,354	1,415
13	Other	380	395	411	446	467	516	503	553	601	658	693
14	Total privileges, etc.	5,576	5,940	6,195	6,835	7,310	7,219	7,147	7,826	8,133	8,368	8,647
15	Sales and services	2,648	2,696	2,871	3,206	3,459	3,850	3,731	2,632	2,525	2,883	3,219
16	Fines and penalties	196	191	208	204	219	251	256	291	338	299	327
17	Interest, etc.	1,684	1,822	2,037	2,179	2,251	2,410	2,689	2,802	3,027	3,586	3,693
	Transfers from other governments:											
	Federal:											
18	Fiscal and tax-sharing arrangements	173	279	300	356	238	26,708	27,659	32,178	32,589	32,792	23,782
19	Tax rentals	18,263	19,497	20,463	20,000	22,078	—	—	—	—	—	—
20	Subsidies, etc. ¹	4,673	5,195	6,001	6,579	7,650	9,114	22,325	30,776	33,692	33,366	41,677
21	Municipalities	462	401	409	417	438	212	229	236	525	524	585
	Contributions from own government enterprises:											
22	Liquor boards and commissions	9,180	9,459	9,547	10,247	10,599	11,473	11,743	11,508	11,710	12,317	12,787
23	Other	—	—	—	—	—	—	—	—	—	26	28
24	Other revenue	3	8	9	2	144	4	12	121	6	2	264
25	Non-revenue and surplus receipts	149	6	50	—	3	7	10	77	18	22	17
26	Total gross general revenue	52,935	56,243	59,517	63,472	68,471	76,859	93,819	115,861	120,832	131,212	148,108

¹ Includes contributions, 1952, 2,616; 1953, 3,138; 1954, 3,944; 1955, 4,522; 1956, 5,593; 1957, 7,057; 1958, 12,768; 1959, 21,219; 1960, 24,135; 1961, 23,734; 1962, 29,045.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	6,446	6,846	7,435	7,107	8,572	9,588	14,119	23,004	29,549	31,897	34,152
2	Other	1,123	1,648	1,843	2,177	2,418	2,675	2,768	2,955	3,705	3,523	3,648
3	Total health	7,569	8,494	9,278	9,284	10,990	12,263	16,887	25,959	33,254	35,420	37,800
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	1,418	1,501	1,565	1,586	1,716	1,877	2,536	3,026	3,809	4,268	4,591
5	Aid to blind and disabled persons	345	341	361	855	931	1,341	1,841	2,037	2,221	2,350	2,848
6	Old age assistance ¹	1,787	2,054	2,126	2,094	2,054	2,642	3,231	3,241	3,220	3,234	3,922
7	Other aid to the aged ²	123	119	131	153	163	168	169	172	185	196	212
8	Other	580	661	686	729	827	814	834	1,016	1,077	1,138	1,471
9	Total social welfare	4,253	4,676	4,871	5,417	5,691	6,842	8,811	9,494	10,512	11,186	13,044
10	Education	11,656	11,750	12,277	13,582	17,329	17,908	18,783	21,347	26,697	27,199	32,808
	Transportation and communications:											
11	Highways, roads and bridges	14,001	16,730	16,795	19,890	27,302	26,962	34,929	33,871	35,480	30,454	29,749
12	Other	670	839	796	672	608	986	2,330	702	885	742	560
13	Total transportation and communications	14,671	17,569	17,591	20,562	27,910	27,948	37,259	34,573	36,365	31,196	30,309
14	Natural resources and primary industries	2,486	2,687	2,926	3,197	3,017	3,969	3,478	4,190	8,783	4,643	5,084
15	Debt charges excluding debt retirement	6,811	7,174	7,493	7,871	8,637	9,511	10,328	11,029	12,804	14,193	14,923
16	Contributions to own government enterprises	391	368	603	494	283	400	369	212	337	413	286
	Other expenditure:											
17	General government	1,439	1,807	1,854	1,863	2,552	2,705	3,025	4,027	4,746	4,180	5,518
18	Protection of persons and property	1,591	1,701	1,760	2,068	2,280	2,615	2,797	3,172	3,127	3,257	3,456
19	Recreation and cultural services	244	256	330	339	336	373	479	580	751	798	1,199
20	Other	737	670	741	1,209	1,018	913	1,277	1,255	1,418	2,680	1,695
21	Total other expenditure	4,011	4,434	4,685	5,479	6,184	6,806	7,578	9,034	10,042	10,915	11,868
	Transfers to other governments:											
22	Subsidies, etc.	894	972	999	933	1,071	1,020	1,033	1,031	1,084	1,275	1,329
23	Non-expend and surplus payments	10	25	14	12	234	386	77	264	418	72	49
24	Total gross general expenditure	52,752	58,149	60,737	66,831	81,346	88,853	104,403	117,133	140,296	136,512	147,500

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue — Provincial Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	—	—	—	—	—	—	—	—	—	—	5,841
2	Individuals	—	—	—	—	—	—	—	—	—	—	4,742
3	General sales	7,743	7,494	5,953	6,773	7,538	7,262	7,942	8,694	9,058	9,499	9,663
4	Motor fuel and fuel oil sales	6,945	7,457	8,907	10,062	10,823	11,198	11,602	12,179	12,869	15,264	15,958
5	Other sales	1,337	1,573	1,658	1,722	1,792	1,827	2,086	2,021	2,095	2,265	2,322
6	Real and personal property	132	227	229	232	233	233	189	237	234	277	367
7	Estate taxes and succession duties	1	6	—	—	4	—	1	—	—	—	4
8	Other	42	66	77	79	86	632	695	739	7,425 ¹	776	824
9	Total taxes	16,200	16,823	16,824	18,868	20,476	21,152	22,515	23,870	31,681	28,081	39,721
	Privileges, licenses and permits:											
10	Liquor control and regulation	2	15	15	15	18	15	16	16	16	7	202
11	Motor vehicles	3,018	3,300	3,487	3,731	3,912	4,165	4,433	4,581	4,737	5,120	5,135
12	Natural resources	3,225	3,445	3,053	3,413	4,289	4,078	3,567	3,648	3,760	3,901	3,618
13	Other	361	365	394	422	591	413	433	456	501	549	632
14	Total privileges, etc.	6,606	7,125	6,929	7,581	8,810	8,672	8,449	8,701	9,014	9,577	9,587
15	Sales and services	941	1,203	2,283	1,271	1,400	1,765	1,378	1,876	2,328	2,179	2,743
16	Fines and penalties	85	87	76	126	150	199	195	214	227	240	272
17	Interest, etc.	1,734	1,987	2,180	2,046	2,417	3,004	2,898	2,912	3,629	3,513	3,325
	Transfers from other governments:											
	Federal:											
18	Fiscal and tax-sharing arrangements	187	283	216	207	228	21,474	22,466	26,399	26,864	26,325	16,878
19	Tax rentals	14,967	18,178	17,047	16,630	17,807	—	—	—	—	—	—
20	Subsidies, etc. ²	5,471	6,726	5,881	6,725	10,014	14,001	25,606	25,849	32,394	33,171	39,480
21	Municipal ties	49	164	24	28	31	31	31	31	31	31	—
	Contributions from own government enterprises:											
22	Liquor boards and commissions	6,399	6,450	6,305	7,035	7,328	7,317	7,465	7,878	8,220	9,534	9,642
23	Other	—	—	—	—	—	—	—	—	—	—	—
24	Other revenue	8	7	7	10	15	20	62	58	72	96	73
25	Non-revenue and surplus receipts	9	2	—	4	10	7	10	12	38	30	37
26	Total gross general revenue	52,656	57,035	57,772	60,531	68,686	77,642	91,075	97,800	114,498	112,777	121,758

¹ Includes hospital insurance premiums, 6,662.

² Includes contributions, 1952, 3,793; 1953, 5,047; 1954, 4,202; 1955, 5,046; 1956, 8,336; 1957, 12,322; 1958, 16,427; 1959, 16,670; 1960, 23,215; 1961, 23,926; 1962, 27,235.

TABLE 14. Gross General Expenditure — Provincial Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	5,706	6,292	5,591	5,375	6,517	7,480	7,257	13,139	29,325	27,652	31,766
2	Other	1,272	1,624	1,703	1,978	2,237	2,387	2,598	2,723	2,819	3,086	3,430
3	Total health	6,978	7,916	7,294	7,353	8,754	9,867	9,855	15,862	32,144	30,738	35,196
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	1,225	1,274	1,301	1,251	1,334	1,368	1,536	1,718	2,765	3,582	3,852
5	Aid to blind and disabled persons	372	358	435	729	916	1,233	1,596	1,675	1,741	1,819	2,150
6	Old age assistance ¹	2,232	2,500	2,584	2,624	2,568	3,137	3,675	3,594	3,506	3,534	4,152
7	Other aid to the aged ²	161	154	163	169	174	189	211	214	227	196	191
8	Other	188	195	243	310	381	444	503	608	776	1,093	1,208
9	Total social welfare	4,178	4,481	4,726	5,083	5,373	6,371	7,521	7,807	9,013	10,224	11,553
10	Education	8,449	8,682	9,526	8,945	10,134	10,485	11,134	12,065	14,713	16,852	20,556
	Transportation and communications:											
11	Highways, roads and bridges	14,936	15,704	18,148	22,108	25,450	29,139	36,426	36,399	36,918	33,575	30,923
12	Other	479	453	480	579	582	543	595	578	522	666	573
13	Total transportation and communications	15,415	16,157	18,628	22,687	26,032	29,682	37,021	36,977	37,440	34,241	31,496
14	Natural resources and primary industries	3,880	4,592	3,773	4,154	4,830	5,934	4,759	4,825	5,478	6,321	6,050
15	Debt charges excluding debt retirement	7,269	7,610	7,814	7,809	8,471	9,267	9,430	9,563	10,451	11,369	12,022
16	Contributions to own government enterprises	—	25	25	25	25	25	25	25	25	—	—
	Other expenditure:											
17	General government	1,374	1,506	1,618	1,373	1,619	1,556	3,111	3,806	3,772	3,132	4,088
18	Protection of persons and property	802	994	1,123	1,338	1,599	1,762	1,973	2,152	2,329	2,747	3,041
19	Recreation and cultural services	63	62	132	122	162	247	290	326	431	370	424
20	Other	390	760	526	527	704	842	963	1,071	1,201	1,364	1,493
21	Total other expenditure	2,629	3,322	3,399	3,360	4,084	4,407	6,337	7,355	7,733	7,613	9,046
	Transfers to other governments:											
22	Subsidies, etc.	2,211	2,638	2,789	2,783	2,987	3,468	4,839	5,466	5,528	5,561	6,155
23	Non-expense and surplus payments	19	5	—	—	—	6	75	142	211	322	517
24	Total gross general expenditure	51,028	55,628	57,974	62,199	70,690	79,512	90,996	100,087	122,738	123,241	132,591

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Taxes:											
	Income:											
1	Corporations	51,116	48,889	48,988	53,950	62,161	78,428	81,720	88,049	98,488	119,813	119,711
2	Individuals	—	—	25,223	30,206	36,359	41,294	47,773	54,454	60,678	85,080	98,318
3	General sales	36,783	41,711	44,067	51,053	56,764	60,743	62,941	68,613	69,440	115,883	153,088
4	Motor fuel and fuel oil sales	50,979	57,109	60,251	68,564	78,726	85,486	89,577	94,458	101,129	107,798	120,550
5	Other sales	20,173	23,637	23,158	25,195	27,545	31,828	34,555	36,826	38,418	41,366	45,714
6	Real and personal property	—	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	12,833	10,913	14,798	46,558	35,372	20,637	22,270	22,496	22,846	25,469	27,842
8	Other ¹	14,842	17,317	17,592	19,868	21,779	23,030	26,957	28,032	29,192	31,630	31,568
9	Total taxes	188,726	199,576	234,077	295,394	318,706	341,446	365,793	392,928	420,191	526,039	596,791
	Privileges, licences and permits:											
10	Liquor control and regulation	11,976	12,160	11,549	12,511	12,873	13,155	12,989	13,906	14,145	16,878	18,845
11	Motor vehicles	20,402	22,555	24,701	27,476	30,561	33,513	35,505	37,987	40,499	43,482	46,349
12	Natural resources	25,544	25,096	27,717	33,601	36,106	33,399	29,848	30,819	35,457	34,800	35,627
13	Other	5,438	5,240	5,525	5,749	6,102	6,263	7,062	8,440	8,799	10,943	12,827
14	Total privileges, etc.	63,360	65,051	69,492	79,337	85,642	86,330	85,404	91,152	98,900	106,103	113,648
15	Sales and services	5,258	4,854	5,367	5,822	6,447	6,697	7,771	8,818	8,966	16,330	18,238
16	Fines and penalties	568	684	797	863	847	1,012	1,091	1,083	1,130	1,456	1,636
17	Interest, etc.	3,494	4,862	2,899	3,159	3,217	4,370	4,322	4,582	4,826	5,722	6,929
	Transfers from other governments:											
	Federal:											
18	Fiscal and tax-sharing arrangements	9 10	2,120	1,661	1,009	1,186	44,735	57,285	70,135	71,586	62,512	82,418
19	Tax rentals	—	—	—	—	—	—	—	—	—	—	—
20	Subsidies, etc. ²	20,369	22,484	22,910	25,886	26,630	28,151	38,879	53,225	74,269	174,964	220,830
21	Municipalities	7,050	8,816	11,362	13,077	14,009	15,722	13,069	12,360	5,350	3,050	3,470
	Contributions from own government enterprises:											
22	Liquor boards and commissions	21,839	21,921	22,527	25,082	28,171	30,358	31,490	33,495	32,583	37,031	43,269
23	Other	2,824	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,816
24	Other revenue	125	160	129	159	171	158	2,342	2,441	2,600	2,671	2,629
25	Non-revenue and surplus receipts	294	101	61	99	119	218	696	395	291	278	2,567
26	Total gross general revenue	314,817	333,429	374,082	452,687	487,945	561,997	610,942	673,414	723,492	938,956	1,095,241

¹ Includes corporation taxes, 1952, 13,768; 1953, 16,301; 1954, 16,038; 1955, 18,013; 1956, 19,882; 1957, 21,369; 1958, 25,313; 1959, 26,293; 1960, 27,769; 1961, 29,576; 1962, 29,727.

² Includes contributions, 1952, 17,068; 1953, 19,184; 1954, 19,610; 1955, 22,586; 1956, 23,389; 1957, 24,910; 1958, 35,637; 1959, 49,984; 1960, 71,028; 1961, 171,001; 1962, 216,867.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Health:											
1	Hospital care	37,495	40,541	50,154	50,931	51,898	60,311	67,703	82,621	106,802	207,476	250,295
2	Other	8,787	13,458	13,119	13,793	14,016	15,301	17,990	20,078	23,022	22,439	24,313
3	Total health	46,282	53,999	63,273	64,724	65,914	75,612	85,693	102,699	129,824	229,915	274,608
	Social welfare:											
4	Aid to unemployed ¹ , unemployables and mothers' allowances	7,742	7,890	8,400	8,607	8,908	15,118	19,083	20,424	19,474	80,173	78,602
5	Aid to blind and disabled persons	1,616	1,647	1,615	6,794	8,834	14,018	18,847	18,792	18,018	17,482	19,999
6	Old age assistance ²	13,883	14,351	14,819	14,826	14,429	17,546	21,276	21,483	21,938	23,439	30,663
7	Other aid to the aged ³	1,990	1,777	2,272	2,867	3,291	3,154	1,598	2,128	3,334	3,857	9,399
8	Other	13,626	16,513	25,482	29,955	31,397	37,794	41,057	48,090	86,415	48,597	45,906
9	Total social welfare	38,857	42,178	52,588	63,049	66,859	87,630	101,861	110,917	149,179	173,548	184,569
10	Education	54,523	57,279	72,595	82,011	91,170	114,431	122,038	138,615	184,277	270,868	296,845
	Transportation and communications:											
11	Highways, roads and bridges	108,260	89,421	94,491	113,122	126,262	127,606	139,078	155,379	176,940	143,679	178,445
12	Other	494	487	486	496	492	495	473	557	1,008	580	1,925
13	Total transportation and communications	108,754	89,908	94,977	113,618	126,754	128,101	139,551	155,936	177,948	144,259	180,370
14	Natural resources and primary industries	31,524	36,963	38,015	45,346	49,657	52,064	55,815	61,890	72,258	71,717	71,392
15	Debt charges excluding debt retirement	14,816	16,332	16,520	16,307	16,566	16,820	16,578	16,641	19,241	25,508	37,447
16	Contributions to own government enterprises	4,152	1,015	464	532	—	—	—	—	625	—	—
	Other expenditure:											
17	General government	13,038	13,504	14,389	17,128	20,442	24,233	25,100	27,479	36,430	41,424	46,888
18	Protection of persons and property	21,273	24,025	20,643	21,444	23,020	24,980	26,951	32,686	35,123	33,898	45,224
19	Recreation and cultural services	1,776	2,076	1,500	1,479	1,483	1,730	1,869	4,783	3,260	4,131	4,504
20	Other	5,976	6,239	7,984	8,949	9,079	9,294	10,439	12,810	19,629	30,633	34,243
21	Total other expenditure	42,063	45,844	44,516	49,000	54,024	60,237	64,359	77,758	94,442	110,086	130,859
	Transfers to other governments:											
22	Subsidies, etc.	—	—	—	200	—	—	500	250	250	250	250
23	Non-expense and surplus payments	1,627	1,493	2,009	4,868	4,530	5,092	850	4,615	4,033	2,307	6,265
24	Total gross general expenditure	342,598	345,011	384,957	439,655	475,474	539,987	587,245	669,321	832,077	1,028,458	1,182,605

¹ Prior to 1961, unemployment assistance was included in "Other social welfare".

² See footnote 1, Table 12.

³ See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	13,830	221	-	-	-	136,010	144,430	160,938	170,584	148,871	169,118
2	Individuals	9	3	-	2	-	1	-	-	-	-	152,021
3	General sales	-	-	-	-	-	-	-	-	-	82,371	179,339
4	Motor fuel and fuel oil sales	78,474	87,151	93,630	104,895	114,135	144,583	152,771	159,894	165,969	174,417	182,960
5	Other sales	10,330	10,739	10,268	8,662	8,939	9,176	9,907	10,159	10,270	10,872	11,497
6	Real and personal property	1,569	1,616	1,591	1,659	1,869	1,853	2,200	2,192	2,197	2,258	1,673
7	Estate taxes and succession duties	19,821	20,164	25,819	25,463	29,161	31,980	33,518	33,736	37,603	40,397	44,149
8	Other ¹	4,806	5,185	5,607	9,243	7,792	18,725	21,698	93,593	108,305	114,391	115,994
9	Total taxes	128,839	125,079	136,915	149,924	161,896	342,328	364,524	460,512	494,928	573,577	856,751
Privileges, licences and permits:												
10	Liquor control and regulation	14,532	14,916	14,509	15,027	15,008	21,582	19,538	24,645	26,373	26,996	26,465
11	Motor vehicles	25,895	27,451	30,002	42,350	49,718	53,914	58,961	68,469	70,193	72,713	71,862
12	Natural resources	24,976	22,110	23,018	26,903	29,332	33,191	31,619	37,440	43,995	43,097	43,468
13	Other	4,119	5,183	5,758	6,065	6,777	6,917	8,297	9,251	9,863	10,378	9,411
14	Total privileges, etc.	69,522	69,660	73,287	90,345	100,835	115,604	118,435	139,805	150,424	153,184	151,206
15	Sales and services	13,895	15,383	14,082	16,056	17,073	17,238	18,324	17,782	18,084	19,731	22,923
16	Fines and penalties	1,131	1,300	1,598	2,021	2,696	2,606	2,598	2,423	2,371	2,358	2,653
17	Interest, etc.	7,735	9,373	12,917	12,482	14,181	17,737	19,946	27,275	27,049	24,622	27,378
Transfers from other governments:												
Federal:												
18	Fiscal and tax-sharing arrangements	474	1,097	1,342	1,574	1,428	75,712	94,912	107,254	114,370	121,303	791
19	Tax rentals	123,327	134,448	142,747	138,345	160,558	-	-	-	-	-	-
20	Subsidies, etc. ²	24,452	21,424	26,788	26,969	28,778	40,436	59,668	143,406	161,299	188,258	318,659
21	Municipalities	-	-	-	-	-	-	6	4	4	4	1,091
Contributions from own government enterprises:												
22	Liquor boards and commissions	33,076	30,019	33,444	38,560	43,305	46,762	53,444	53,128	55,263	56,802	63,177
23	Other	-	-	-	-	-	-	-	-	-	-	-
24	Other revenue	110	91	92	386	198	243	226	316	662	1,387	569
25	Non-revenue and surplus receipts	86	137	164	164	166	310	223	353	442	463	477
26	Total gross general revenue	402,647	408,011	443,376	476,826	531,114	658,976	732,306	952,258	1,024,896	1,141,689	1,445,675

¹ Includes corporation taxes, 1952, 726; 1953, 718; 1954, 268; 1955, 1,588; 1956, 383; 1957, 12,011; 1958, 14,360; 1959, 14,923; 1960, 15,093; 1961, 14,097; 1962, 12,747; and hospital insurance premiums 1959, 71,398; 1960, 86,729; 1961, 89,509; 1962, 91,925.

² Includes contributions, 1952, 20,811; 1953, 17,783; 1954, 23,147; 1955, 23,328; 1956, 25,137; 1957, 36,795; 1958, 56,027; 1959, 139,765; 1960, 157,658; 1961, 183,634; 1962, 314,035.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	57,245	57,248	62,753	68,465	73,630	78,064	90,783	242,492	281,522	325,747	358,489
2	Other	10,257	11,822	13,452	14,756	14,578	15,081	17,905	19,707	20,332	21,710	21,725
3	Total health	67,502	69,070	76,205	83,221	88,208	93,145	108,688	262,199	301,854	347,457	380,214
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	9,421	9,180	10,070	10,615	11,079	15,819	24,567	27,228	32,251	39,076	41,157
5	Aid to blind and disabled persons	1,862	3,755	3,966	4,505	4,881	6,402	8,261	9,039	9,574	10,357	12,563
6	Old age assistance ¹	9,136	9,442	9,714	9,847	9,390	11,310	13,434	13,214	13,266	13,835	16,940
7	Other aid to the aged ²	2,482	2,430	3,156	4,157	5,433	6,515	6,678	8,201	10,751	10,656	9,146
8	Other	3,867	4,059	4,577	4,708	5,351	6,993	9,482	10,066	9,901	10,813	12,074
9	Total social welfare	26,768	28,866	31,483	33,832	36,134	47,039	62,422	67,748	75,743	84,737	91,880
10	Education	79,908	85,823	96,646	105,299	113,972	154,503	191,591	216,896	237,989	282,304	487,809
Transportation and communications:												
11	Highways, roads and bridges	124,714	116,819	116,813	160,090	203,450	227,444	248,572	272,878	262,151	261,181	261,098
12	Other	-	-	-	-	-	-	-	-	5	31	20
13	Total transportation and communications	124,714	116,819	116,813	160,090	203,450	227,444	248,572	272,878	262,156	261,212	261,118
14	Natural resources and primary industries	22,376	23,301	21,788	28,037	29,249	35,226	36,387	38,564	37,237	42,406	45,547
15	Debt charges excluding debt retirement	32,881	31,710	40,266	39,391	42,656	49,103	55,167	66,590	73,034	76,331	85,934
16	Contributions to own government enterprises	8,866	9,442	7,311	7,976	6,144	7,359	1,454	1,324	511	544	921
Other expenditure:												
17	General government	9,455	14,083	17,133	20,007	18,325	24,450	25,494	33,834	32,049	36,428	39,126
18	Protection of persons and property	27,903	31,479	30,516	32,315	36,973	45,522	48,649	48,885	50,651	55,914	59,850
19	Recreation and cultural services	3,195	3,381	3,873	4,385	5,401	8,019	12,566	12,023	10,931	12,134	12,135
20	Other	3,170	3,607	5,046	3,885	4,515	4,285	5,982	9,464	11,011	16,483	18,073
21	Total other expenditure	43,723	52,550	56,568	60,592	65,214	82,276	92,691	104,206	104,642	120,959	129,184
22	Transfers to other governments	-	-	-	-	-	-	-	-	-	-	-
23	Subsidies, etc.	3,226	3,544	18,019	15,288	16,191	24,628	25,336	29,326	32,488	33,220	34,302
24	Non-expense and surplus payments	195	204	218	230	276	254	4,867	12,307	3,422	2,115	5,900
24	Total gross general expenditure	410,159	421,329	465,317	533,956	601,494	720,977	827,175	1,072,038	1,129,076	1,251,285	1,522,809

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue — Provincial Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	16,810
2	Individuals	4	—	1	—	—	—	—	—	—	—	20,380
3	General sales	—	—	—	—	—	—	—	—	—	—	—
4	Motor fuel and fuel oil sales	7,654	8,432	8,952	9,501	12,279	13,532	14,339	15,345	16,581	21,728	23,620
5	Other sales	1,215	1,249	1,198	1,124	889	267	667	704	702	760	761
6	Real and personal property	—	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	8	5	12	5	6	2	1	2	—	—	1
8	Other ¹	12	15	22	23	28	1,041	1,161	14,235	14,642	20,932	15,088
9	Total taxes	8,893	9,701	10,185	10,653	13,202	14,842	16,168	30,286	31,925	43,420	76,660
Privileges, licences and permits:												
10	Liquor control and regulation	2,085	2,153	2,113	2,186	2,105	2,458	2,554	2,667	2,752	2,896	2,968
11	Motor vehicles	4,056	5,108	4,842	5,801	5,916	6,783	6,577	7,774	7,571	8,434	8,092
12	Natural resources	2,728	2,919	3,315	4,311	5,012	4,423	3,730	3,920	4,149	4,144	4,670
13	Other	530	604	644	683	725	779	815	1,181	1,337	1,946	2,126
14	Total privileges, etc.	9,399	10,784	10,914	12,981	13,758	14,443	13,676	15,542	15,809	17,420	17,856
15	Sales and services	2,205	2,011	2,185	2,302	2,270	2,350	2,613	2,616	2,817	2,734	3,025
16	Fines and penalties	212	231	225	250	342	353	328	378	404	422	456
17	Interest, etc.	4,660	6,908	7,646	7,299	7,722	8,572	9,868	11,624	13,435	13,571	14,212
Transfers from other governments:												
Federal:												
18	Fiscal and tax-sharing arrangements	383	569	28	114	51	32,411	33,624	39,472	40,105	40,464	18,759
19	Tax rentals	26,036	25,039	26,201	25,656	27,888	—	—	—	—	—	—
20	Subsidies, etc. ²	5,749	6,829	7,558	7,335	9,736	11,341	16,799	25,584	28,293	31,394	36,332
21	Municipalities	690	134	118	144	160	180	216	458	585	398	353
Contributions from own government enterprises:												
22	Liquor boards and commissions	6,420	6,493	6,117	6,566	7,470	8,085	8,817	10,088	11,657	11,989	12,391
23	Other	3	—	—	—	—	—	—	—	—	—	—
24	Other revenue	64	20	14	16	6	16	92	21	23	31	27
25	Non-revenue and surplus receipts	453	188	137	169	194	241	320	333	375	399	429
26	Total gross general revenue	65,167	68,907	71,328	73,485	82,799	92,834	102,521	136,402	145,428	162,242	180,500

¹ Includes hospital insurance premiums, 1959, 13,023; 1960, 13,083; 1961, 19,162; 1962, 13,038.

² Includes contributions, 1952, 3,994; 1953, 5,074; 1954, 5,706; 1955, 5,515; 1956, 7,704; 1957, 9,309; 1958, 14,767; 1959, 23,519; 1960, 26,239; 1961, 29,305; 1962, 34,243.

TABLE 14. Gross General Expenditure — Provincial Governments, by Province — Continued
For the Fiscal Years Ended Nearest to December 31
MANITOBA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	6,439	6,959	7,491	7,923	8,883	9,929	20,826	35,358	40,366	44,326	47,835
2	Other	1,648	2,412	2,841	3,107	3,584	3,804	3,977	4,278	4,316	4,929	5,242
3	Total health	8,087	9,371	10,332	11,030	12,467	13,733	24,803	39,636	44,682	49,255	53,077
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	1,483	1,856	2,156	2,179	2,606	3,655	4,555	5,346	7,504	9,657	10,394
5	Aid to blind and disabled persons	231	231	246	552	624	819	1,096	1,198	1,218	1,276	1,512
6	Old age assistance ¹	2,073	2,231	2,252	2,239	2,158	2,624	3,176	3,189	3,228	3,331	4,028
7	Other aid to the aged ²	94	95	93	218	248	273	300	320	431	635	645
8	Other	837	994	968	1,018	1,207	1,437	1,834	2,177	3,245	3,720	4,120
9	Total social welfare	4,718	5,407	5,715	6,206	6,843	8,808	10,961	12,230	15,626	18,619	20,699
10	Education	9,392	11,565	12,277	12,581	13,751	17,528	23,200	31,020	31,738	36,071	41,721
Transportation and communications:												
11	Highways, roads and bridges	13,747	15,108	16,417	16,552	25,231	28,189	33,705	41,442	39,175	28,913	29,535
12	Other	—	—	—	21	23	35	47	46	39	37	203
13	Total transportation and communications	13,747	15,108	16,417	16,573	25,254	28,224	33,752	41,488	39,214	28,950	29,738
14	Natural resources and primary industries	4,463	4,494	4,388	4,973	5,382	6,174	6,912	9,394	12,145	14,452	14,680
15	Debt charges excluding debt retirement	4,782	6,625	6,913	6,840	7,397	7,739	8,718	11,180	14,655	16,677	17,742
16	Contributions to own government enterprises	889	1,072	775	775	775	775	775	275	275	—	—
Other expenditure:												
17	General government	2,126	2,468	2,422	2,343	2,511	3,080	4,715	7,219	6,995	4,990	4,399
18	Protection of persons and property	2,797	3,045	3,138	3,346	3,736	4,744	4,946	5,609	5,874	6,090	6,530
19	Recreation and cultural services	59	59	140	239	23	642	852	1,089	1,078	998	1,220
20	Other	593	416	506	948	1,173	1,154	1,275	2,185	3,158	2,385	2,784
21	Total other expenditure	5,575	5,988	6,206	6,876	7,443	9,620	11,788	16,102	17,105	14,463	14,933
Transfers to other governments:												
22	Subsidies, etc.	—	83	86	139	135	2,141	2,711	2,718	2,722	2,821	3,613
23	Non-expense and surplus payments	81	74	65	83	99	113	149	240	176	151	161
24	Total gross general expenditure	51,734	59,787	63,174	66,076	79,546	94,855	123,769	164,283	178,338	181,459	196,364

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	—	—	—	—	—	—	—	—	—	—	10,842
2	Individuals	—	—	—	—	—	—	—	—	—	—	14,292
3	General sales	15,629	17,941	17,055	16,592	20,688	20,158	21,667	22,502	23,142	22,498	39,237
4	Motor fuel and fuel oil sales	11,937	14,307	14,692	14,885	16,478	19,244	20,241	20,959	22,029	25,830	27,962
5	Other sales	56	58	66	71	81	101	103	106	95	112	105
6	Real and personal property	2,175	290	71	46	51	33	25	16	14	11	13
7	Estate taxes and succession duties	13	23	25	10	6	9	4	5	3	3	12
8	Other ¹	5,932	5,962	8,383	8,475	8,503	10,955	11,180	9,644	9,674	13,019	14,584
9	Total taxes	35,742	38,581	40,292	40,079	45,807	50,500	53,220	53,232	54,957	61,473	107,047
Privileges, licences and permits:												
10	Liquor control and regulation	50	63	53	53	56	57	23	20	19	102	96
11	Motor vehicles	4,761	5,394	5,729	5,745	5,517	6,602	6,998	7,492	7,584	8,026	8,496
12	Natural resources	6,694	10,259	9,891	13,750	23,803	26,045	23,945	19,677	20,229	20,879	28,025
13	Other	1,041	1,145	1,252	1,292	1,406	1,319	1,414	1,621	1,634	1,538	1,574
14	Total privileges, etc.	12,546	16,861	16,925	20,840	30,782	34,023	32,380	28,810	29,466	30,545	38,191
15	Sales and services	2,701	3,439	3,007	3,037	3,714	3,871	3,987	4,949	4,846	5,350	7,316
16	Fines and penalties	209	259	341	294	416	634	691	683	716	784	805
17	Interest, etc.	3,285	3,941	4,821	5,567	6,215	9,056	12,531	15,209	17,418	21,901	24,988
Transfers from other governments:												
Federal:												
18	Fiscal and tax-sharing arrangements	31	43	44	47	50	33,137	34,357	40,283	40,636	40,625	28,410
19	Tax rentals	26,121	25,254	26,646	25,986	27,432	—	—	—	—	—	—
20	Subsidies, etc. ²	7,071	7,733	8,473	8,804	9,781	11,086	18,608	28,945	28,927	31,826	39,721
21	Municipalities	187	353	448	421	653	596	453	460	646	458	430
Contributions from own government enterprises:												
22	Liquor boards and commissions	10,946	11,270	10,282	10,129	11,093	11,584	12,429	13,124	13,673	13,858	14,406
23	Other	745	600	600	600	816	821	2,702	3,576	3,469	3,067	4,254
24	Other revenue	20	63	96	66	41	107	165	123	177	116	240
25	Non-revenue and surplus receipts	749	870	490	550	471	308	340	398	311	263	270
26	Total gross general revenue	100,353	109,267	112,465	116,420	137,271	155,723	171,863	189,792	195,242	210,266	266,078

¹ Includes hospital insurance premiums, 1952, 5,860; 1953, 5,885; 1954, 8,290; 1955, 8,380; 1956, 8,409; 1957, 10,272; 1958, 10,474; 1959, 8,843; 1960, 8,822; 1961, 12,048; 1962, 13,383.

² Includes contributions, 1952, 5,030; 1953, 5,692; 1954, 6,385; 1955, 6,732; 1956, 7,701; 1957, 9,006; 1958, 16,528; 1959, 26,847; 1960, 26,835; 1961, 29,710; 1962, 37,606.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
SASKATCHEWAN

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	24,618	25,942	30,564	30,977	30,452	34,892	42,580	44,623	46,735	51,431	57,242
2	Other	4,448	4,974	5,712	6,250	6,486	7,237	8,041	7,628	8,526	8,639	12,825
3	Total health	29,066	30,916	36,276	37,227	36,938	42,129	50,621	52,251	55,261	60,070	70,067
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	2,301	2,352	2,561	2,990	3,609	3,887	4,868	5,853	7,490	8,377	9,596
5	Aid to blind and disabled persons	192	215	211	542	682	923	1,147	1,197	1,260	1,336	1,738
6	Old age assistance ¹	2,585	2,625	2,761	3,213	3,523	4,064	4,732	4,687	4,704	4,333	4,954
7	Other aid to the aged ²	803	850	1,121	1,637	2,030	2,992	1,072	1,021	975	1,729	2,943
8	Other	1,821	2,005	2,188	2,531	2,612	2,848	3,065	3,210	3,712	4,078	5,039
9	Total social welfare	7,702	8,047	8,842	10,913	12,456	14,714	14,884	15,968	18,141	19,853	24,270
10	Education	12,267	13,731	15,581	16,901	19,364	23,848	27,953	36,326	39,435	44,503	51,816
Transportation and communications:												
11	Highways, roads and bridges	18,965	19,519	20,677	19,766	28,014	30,580	32,673	32,171	33,341	29,328	30,219
12	Other	220	220	272	250	284	311	301	321	628	724	821
13	Total transportation and communications	19,185	19,739	20,949	20,016	28,298	30,891	32,974	32,492	33,969	30,052	31,040
14	Natural resources and primary industries	6,624	7,002	9,062	9,540	8,623	9,591	10,621	16,066	12,172	15,955	14,812
15	Debt charges excluding debt retirement	5,967	6,554	6,912	7,226	8,075	9,471	12,252	14,469	16,102	20,825	23,771
16	Contributions to own government enterprises	15	892	19	18	39	34	—	—	—	—	—
Other expenditure:												
17	General government	4,171	4,118	4,255	4,974	4,797	5,095	8,311	7,632	7,182	6,825	8,042
18	Protection of persons and property	2,893	3,472	4,692	4,463	4,728	5,818	6,867	6,500	7,949	6,926	7,412
19	Recreation and cultural services	350	728	959	819	605	681	1,002	1,408	1,351	2,229	4,460
20	Other	1,154	1,231	1,270	2,289	1,477	1,651	1,957	3,008	4,387	4,591	7,760
21	Total other expenditure	8,568	9,548	11,176	12,545	11,607	13,245	18,137	18,548	20,869	20,571	27,674
Transfers to other governments:												
22	Subsidies, etc.	—	—	—	—	—	—	—	14	16	8	12
23	Non-expend and surplus payments	52	205	142	113	131	188	525	248	384	522	325
24	Total gross general expenditure	89,446	96,835	108,959	114,499	125,331	144,111	167,967	186,382	196,349	212,359	243,787

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Taxes:											
	Income:											
1	Corporations	—	—	—	—	—	—	—	—	—	—	25,922
2	Individuals	—	—	—	—	—	—	—	—	—	—	24,000
3	General sales	—	—	—	—	—	—	—	—	—	—	—
4	Motor fuel and fuel oil sales	15,768	17,760	19,055	20,776	22,828	24,515	25,098	25,602	27,073	33,796	36,311
5	Other sales	1,235	1,399	1,499	1,426	1,374	1,158	1,066	695	777	901	921
6	Real and personal property	25	—	—	—	—	—	—	—	—	—	—
7	Estate taxes and succession duties	36	17	7	5	4	5	2	7	3	1	2
8	Other	1,060	1,078	1,047	1,446	38	1,739	1,930	2,109	2,170	2,189	2,296
9	Total taxes	18,124	20,254	21,608	23,633	24,244	27,417	28,096	28,413	30,023	36,887	89,452
	Privileges, licences and permits:											
10	Liquor control and regulation	1,014	1,016	859	973	1,023	797	863	923	934	965	1,122
11	Motor vehicles	7,658	8,646	9,262	10,021	10,645	12,758	11,474	12,171	12,923	13,968	15,443
12	Natural resources	63,695	103,000	88,023	134,025	140,626	131,857	118,320	150,332	111,820	125,310	129,922
13	Other	1,338	1,403	1,397	1,439	1,659	1,731	1,758	1,875	1,938	2,157	2,692
14	Total privileges, etc.	73,705	114,065	99,541	146,458	153,953	147,143	132,415	165,301	127,615	142,400	149,179
15	Sales and services	3,665	4,045	5,863	5,061	5,625	5,765	6,182	6,920	7,234	8,582	9,833
16	Fines and penalties	617	735	777	855	1,068	1,154	1,206	1,408	1,536	1,634	2,009
17	Interest, etc.	3,465	4,209	6,396	7,639	9,775	11,349	13,953	16,245	17,453	16,908	15,865
	Transfers from other governments:											
	Federal:											
18	Fiscal and tax-sharing arrangements	991	1,396	1,658	1,958	1,767	45,616	48,557	56,609	58,595	60,140	16,981
19	Tax rentals	32,322	29,803	31,816	31,593	37,311	—	—	—	—	—	—
20	Subsidies, etc. ¹	7,779	10,176	8,901	8,428	8,958	12,871	22,928	32,352	34,423	41,314	67,534
21	Municipalities	201	41	19	23	17	28	3,007	5,378	6,323	6,714	7,167
	Contributions from own government enterprises:											
22	Liquor boards and commissions	14,016	14,497	14,317	15,085	16,598	17,995	18,711	18,869	19,940	21,117	24,535
23	Other	180	195	50	58	215	290	246	475	178	943	1,220
24	Other revenue	189	45	69	90	44	39	248	273	105	325	86
25	Non-revenue and surplus receipts	289	269	292	350	323	373	392	512	371	750	769
26	Total gross general revenue	155,543	199,730	191,307	241,251	259,898	270,040	275,941	332,755	303,796	337,714	384,630

¹ Includes contributions, 1952, 5,652; 1953, 8,049; 1954, 6,673; 1955, 6,233; 1956, 6,684; 1957, 10,597; 1958, 20,654; 1959, 29,952; 1960, 32,065; 1961, 38,498; 1962, 64,718.

TABLE 14. Gross General Expenditure - Province Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
	Health:											
1	Hospital care	12,925	17,687	20,166	23,944	26,392	27,414	43,083	55,391	61,710	69,374	72,668
2	Other	4,880	3,174	3,773	4,099	4,500	5,827	6,335	6,836	6,947	7,121	7,708
3	Total health	17,805	20,861	23,939	28,043	30,892	33,241	49,418	62,227	68,657	76,495	80,376
	Social welfare:											
4	Aid to unemployed, unemployables and mothers' allowances	1,816	1,929	2,056	2,233	2,440	2,938	4,748	4,854	6,647	9,475	14,036
5	Aid to blind and disabled persons	190	495	929	1,243	1,380	1,752	2,224	2,491	2,751	2,792	3,047
6	Old age assistance ¹	4,513	4,825	6,380	6,614	6,582	7,326	8,147	8,336	8,480	8,304	9,151
7	Other aid to the aged ²	415	794	728	773	165	212	200	4,290	2,669	3,462	3,215
8	Other	890	911	1,550	1,475	1,672	2,312	3,126	3,839	4,655	5,257	5,686
9	Total social welfare	7,824	8,954	11,643	12,338	12,239	14,540	18,445	23,810	25,202	29,290	35,135
10	Education	17,403	20,497	25,540	40,618	44,143	55,483	63,143	73,739	81,034	88,496	124,643
	Transportation and communications:											
11	Highways, roads and bridges	38,689	47,279	53,866	50,665	53,526	60,891	58,499	62,431	70,443	66,599	59,113
12	Other	305	337	345	339	300	360	366	327	379	322	392
13	Total transportation and communications	38,994	47,616	54,211	51,004	53,826	61,251	58,865	62,758	70,822	66,921	59,505
14	Natural resources and primary industries	11,016	11,473	12,672	11,825	13,357	14,880	17,823	23,584	28,118	26,837	21,364
15	Debt charges excluding debt retirement	2,609	2,525	2,438	2,346	2,248	1,071	785	680	628	640	653
16	Contributions to own government enterprises	21	17	9	—	—	—	—	—	—	—	—
	Other expenditure:											
17	General government	5,203	3,964	4,706	4,940	4,493	5,490	5,585	6,236	10,217	13,529	8,712
18	Protection of persons and property	5,794	5,706	7,718	7,738	8,712	9,758	12,367	13,148	16,181	16,670	16,062
19	Recreation and cultural services	218	217	709	2,813	6,176	3,268	1,696	1,921	3,310	3,562	3,347
20	Other	1,234	1,488	1,819	4,063	1,924	12,997	10,743	4,856	4,960	5,935	6,276
21	Total other expenditure	12,449	11,375	14,952	19,554	21,305	31,513	30,391	26,161	34,668	39,696	34,397
	Transfers to other governments:											
22	Subsidies, etc.	6,222	7,652	8,809	9,305	10,298	11,160	15,219	15,169	15,182	15,218	16,629
23	Non-expense and surplus payments	279	1,059	300	267	273	308	512	402	316	271	274
24	Total gross general expenditure	114,622	132,029	154,513	175,300	188,581	223,447	254,601	288,530	324,627	343,864	372,976

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	33,521
2	Individuals	-	-	-	-	-	-	-	-	-	-	35,995
3	General sales	34,279	35,467	55,178	68,307	85,133	87,245	84,488	90,066	87,606	92,672	99,944
4	Motor fuel and fuel oil sales	16,925	18,636	20,267	23,199	26,363	27,879	28,845	30,857	32,379	41,682	45,549
5	Other sales	3,136	3,337	3,075	2,977	2,527	2,723	2,899	2,989	2,919	3,126	2,361
6	Real and personal property	3,452	4,130	5,128	5,236	5,666	5,977	6,100	5,588	5,646	5,856	6,558
7	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-
8	Other	14,938 ¹	14,056 ¹	63	50	61	2,297	2,620	3,040	3,124	3,194	3,287
9	Total taxes	72,730	75,626	83,711	99,769	119,750	126,121	124,952	132,540	131,674	146,530	227,215
Privileges, licences and permits:												
10	Liquor control and regulation	283	302	214	358	402	428	442	463	514	526	571
11	Motor vehicles	10,188	10,337	10,567	12,730	14,194	14,685	14,984	17,969	19,749	20,575	21,116
12	Natural resources	25,925	26,274	27,996	38,779	46,180	42,118	44,768	55,172	54,341	61,451	67,220
13	Other	1,554	1,594	1,688	1,836	1,944	1,895	2,118	2,745	2,591	2,846	3,107
14	Total privileges, etc.	37,950	38,507	40,465	53,703	62,720	59,126	62,312	76,349	77,195	85,398	92,014
15	Sales and services	6,134	5,987	6,051	6,727	7,379	8,301	9,044	8,634	8,834	9,495	10,223
16	Fines and penalties	349	387	404	490	669	770	696	707	692	720	775
17	Interest, etc.	2,216	2,200	2,242	2,282	2,902	2,223	1,658	956	1,554	1,707	2,137
Transfers from other governments:												
Federal:												
18	Fiscal and tax-sharing arrangements	1,099	853	1,812	2,422	1,415	60,309	66,272	68,203	73,948	75,310	3,592
19	Tax rentals	46,199	43,516	46,052	45,393	55,730	-	-	-	-	-	-
20	Subsidies, etc. ²	10,133	11,016	11,089	12,493	17,842	29,013	43,123	56,497	66,824	72,627	79,828
21	Municipalities	977	1,858	2,060	2,229	2,470	2,469	2,045	762	799	670	884
Contributions from own government enterprises:												
22	Liquor boards and commissions	20,600	21,081	21,049	22,461	24,896	26,671	26,697	27,061	27,898	28,886	30,911
23	Other	-	-	-	-	483	-	-	-	-	-	-
24	Other revenue	225	304	249	198	268	715	346	218	205	391	358
25	Non-revenue and surplus receipts	1,082	1,093	827	756	993	1,250	6,918	1,447	1,417	1,278	173
26	Total gross general revenue	199,694	202,428	216,011	248,923	297,517	316,968	344,063	373,374	391,038	422,992	448,110

¹ Includes hospital insurance premiums, 1952, 14,882; 1953, 14,001.

² Includes contributions, 1952, 8,852; 1953, 9,735; 1954, 9,808; 1955, 11,212; 1956, 16,561; 1957, 27,732; 1958, 41,842; 1959, 55,216; 1960, 65,543; 1961, 70,935; 1962, 78,155.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	39,957	42,731	45,689	45,929	49,090	55,892	60,955	66,394	72,061	76,190	80,948
2	Other	5,078	6,289	7,784	7,802	8,209	9,296	10,092	10,882	12,593	13,497	13,753
3	Total health	45,035	49,020	53,473	53,731	57,299	65,188	71,047	77,276	84,654	89,687	94,701
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	4,991	5,533	7,079	7,307	7,703	8,379	13,365	14,575	22,625	25,484	25,173
5	Aid to blind and disabled persons	323	333	423	700	839	1,142	1,519	2,108	1,898	1,927	2,103
6	Old age assistance ¹	3,359	3,682	3,703	3,546	3,310	3,925	4,546	4,671	4,630	4,540	4,969
7	Other aid to the aged ²	5,404	5,625	7,708	7,475	10,664	11,121	10,063	11,307	12,005	12,134	12,284
8	Other	2,840	3,053	3,725	4,110	3,902	4,025	4,287	5,001	5,499	5,922	6,422
9	Total social welfare	16,917	18,226	22,638	23,138	26,418	28,592	33,780	37,662	46,637	50,007	50,951
10	Education	27,852	23,429	26,581	49,606	48,426	53,002	58,849	66,487	75,360	81,952	93,198
Transportation and communications:												
11	Highways, roads and bridges	34,508	33,948	32,810	40,993	80,365	89,082	61,760	73,772	91,491	83,529	94,682
12	Other	1,164	1,240	1,943	1,726	2,254	2,187	1,706	1,837	1,536	2,091	1,757
13	Total transportation and communications	35,672	35,188	34,753	42,719	82,619	91,269	63,466	75,609	93,027	85,620	96,439
14	Natural resources and primary industries	15,400	15,591	15,770	16,109	19,615	21,816	26,407	23,996	29,655	30,684	27,736
15	Debt charges excluding debt retirement	9,707	9,226	8,443	8,068	7,821	7,486	6,767	2,075	616	493	999
16	Contributions to own government enterprises	404	-	188	288	633	1,457	1,802	2,319	2,561	2,986	3,198
Other expenditure:												
17	General government	8,906	8,737	8,015	9,354	11,630	12,639	15,002	15,447	16,867	16,631	17,666
18	Protection of persons and property	6,283	8,325	9,668	10,572	12,067	14,150	12,733	14,338	15,485	16,145	16,149
19	Recreation and cultural services	1,694	1,250	1,427	1,354	2,681	2,961	2,914	2,794	3,200	3,560	3,212
20	Other	1,396	1,866	1,949	2,576	2,482	10,454	10,122	10,308	19,274	22,152	24,068
21	Total other expenditure	18,279	20,178	21,059	23,856	28,860	40,204	40,771	42,887	54,826	58,488	61,095
Transfers to other governments:												
22	Subsidies, etc.	13,888	14,259	5,501	7,363	9,452	11,034	11,062	11,101	11,137	11,199	12,859
23	Non-expense and surplus payments	47	2,754	6,532	762	956	2,589	1,174	1,254	765	1,110	- 126
24	Total gross general expenditure	183,201	187,871	194,938	225,640	282,099	322,637	314,925	340,668	399,258	412,226	441,050

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 13. Gross General Revenue - Provincial Governments, by Province - Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
Income:												
1	Corporations	-	-	-	-	-	-	-	-	-	-	-
2	Individuals	-	-	-	-	-	-	-	-	-	-	-
3	General sales	-	-	-	-	-	-	-	-	-	-	-
4	Motor fuel and fuel oil sales	175	175	232	274	347	248	321	361	504	485	630
5	Other sales	66	81	89	93	88	93	92	90	94	94	105
6	Real and personal property	59	88	95	99	106	110	118	193	202	225	293
7	Estate taxes and succession duties	-	-	-	-	-	-	-	-	-	-	-
8	Other	12	8	7	5	5	6	5	3	4	3	-
9	Total taxes	312	352	423	471	546	457	536	647	804	807	1,028
Privileges, licenses and permits:												
10	Liquor control and regulation	2	7	11	30	13	42	29	59	67	85	89
11	Motor vehicles	69	75	113	120	127	139	152	169	186	209	275
12	Natural resources	27	25	91	103	80	63	71	86	98	123	82
13	Other	30	32	78	93	95	69	61	88	109	112	123
14	Total privileges, etc.	128	139	293	346	315	313	313	402	460	529	569
15	Sales and services	128	78	140	173	133	207	254	272	347	351	79
16	Fines and penalties	12	7	10	8	9	14	22	23	28	31	45
17	Interest, etc.	-	-	6	11	22	31	13	19	6	6	26
Transfers from other governments:												
Federal:												
18	Fiscal and tax-sharing arrangements	-	-	-	-	-	1,050	947	949	976	1,013	3,476
19	Tax rentals	292	250	522	542	646	-	-	-	-	-	-
20	Subsidies, etc. ¹	220	424	337	717	383	1,159	436	420	972	1,159	2,832
21	Municipalities	-	-	-	-	-	-	-	-	-	-	-
Contributions from own government enterprises:												
22	Liquor boards and commissions	653	680	985	1,139	1,170	1,215	1,243	1,397	1,531	1,608	1,879
23	Other	-	-	-	-	-	-	-	-	-	-	-
24	Other revenue	-	-	-	-	3	112	40	3	9	10	11
25	Non-revenue and surplus receipts	9	6	18	82	41	45	65	96	30	83	46
26	Total gross general revenue	1,754	1,916	2,714	3,489	3,268	4,603	3,869	4,228	5,163	5,597	9,791

¹ Includes contributions, 1952, 183; 1953, 387; 1954, 281; 1955, 667; 1956, 333; 1957, 1,074; 1958, 351; 1959, 336; 1960, 887; 1961, 1,074; 1962, 2,832.

TABLE 14. Gross General Expenditure - Provincial Governments, by Province - Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	110	234	351	357	812	809	412	366	1,357	1,290	1,951
2	Other	63	28	73	92	104	830	223	343	422	494	784
3	Total health	173	262	424	449	916	1,639	635	709	1,779	1,784	2,735
Social welfare:												
4	Aid to unemployed, unemployables and mothers' allowances	56	35	59	62	52	50	59	118	142	163	228
5	Aid to blind and disabled persons	-	-	8	11	15	22	28	33	42	46	55
6	Old age assistance ¹	-	2	41	49	61	80	108	113	121	172	244
7	Other aid to the aged ²	-	-	-	-	-	-	-	-	-	-	-
8	Other	18	19	35	41	61	74	90	85	113	69	251
9	Total social welfare	74	56	143	163	189	226	285	349	418	470	778
10	Education	249	332	892	1,151	959	1,341	2,336	1,529	2,019	2,686	4,843
Transportation and communications:												
11	Highways, roads and bridges	588	754	528	704	998	1,054	669	720	581	403	610
12	Other	-	-	-	-	-	-	-	94	56	25	5
13	Total transportation and communications	588	754	528	704	998	1,054	669	814	637	428	615
14	Natural resources and primary industries	20	15	22	38	37	65	54	60	56	109	160
15	Debt charges excluding debt retirement	-	-	-	-	-	-	26	43	40	45	99
16	Contributions to own government enterprises	-	-	-	-	-	-	-	-	-	-	-
Other expenditure:												
17	General government	127	114	238	198	226	366	330	334	387	442	627
18	Protection of persons and property	6	1	4	3	8	16	14	30	23	64	1,014
19	Recreation and cultural services	-	-	4	5	50	54	11	73	81	84	216
20	Other	-	-	8	23	9	30	161	112	103	191	386
21	Total other expenditure	133	115	254	229	293	466	516	549	594	781	2,243
Transfers to other governments:												
22	Subsidies, etc.	67	76	66	115	77	112	125	147	204	217	242
23	Non-expense and surplus payments	-	-	-	72	-	50	8	-	7	35	28
24	Total gross general expenditure	1,284	1,610	2,329	2,921	3,469	4,953	4,654	4,200	5,754	6,555	11,743

¹ See footnote 1, Table 12.

² See footnote 3, Table 12.

TABLE 15. Gross General Revenue - Municipal Governments, by Province
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales	203	202	220	238	299	342	348	439	419	451	635
3	Other sales	107	120	112	150	149	120	106	85	78	83	70
4	Real and personal property	1,392	1,528	1,210	1,326	1,498	1,708	2,197	2,315	2,730	2,858	3,020
5	Business .....	..	..	459	511	587	676	814	845	915	1,001	1,137
6	Other	68	92	76	94	117	118	136	141	164	342	208
7	Total taxes	1,768	1,942	2,077	2,319	2,650	2,964	3,601	3,825	4,306	4,735	5,070
8	Licences and permits	56	73	66	82	96	99	120	131	147	163	188
9	Interest, etc.	27	27	26	1	-	1	5	17	10	7	2
Transfers from other governments:												
Federal:												
10	in lieu of taxes, etc.	-	50	16	11	47	33	71	9	210	266	145
Provincial:												
11	Subsidies, etc.	439	529	482	741	878	803	993	1,228	1,344	1,620	1,608
12	In lieu of taxes	-	-	7	7	7	7	7	7	7	7	6
Contributions from government enterprises:												
13	Own enterprises	85	68	170	132	135	146	161	120	50	51	113
14	Federal-provincial in lieu of taxes	8	8	-	-	-	-	1	1	8	3	3
15	Other revenue ¹	110	156	288	328	820	681	819	879	409	449	699
16	Total gross general revenue	2,493	2,853	3,132	3,621	4,633	4,734	5,778	6,217	6,491	7,301	7,834

¹ Other revenue includes contributions from other sources, 1952, 3; 1953, 2; 1954, 100; 1955, 2; 1956, 267; 1957, 128; 1958, 179; 1959, 181; 1960, 130; 1961, 235; 1962, 369; and debenture interest recoverable, 1952, 34; 1953, 59; 1954, 59; 1955, 156; 1956, 143; 1957, 151; 1958, 153; 1959, 221.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province
For the Fiscal Years Ended Nearest to December 31
NEWFOUNDLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	-	-	-	-	-	-	-	-	-	-	-
2	Other	3	3	3	4	7	11	9	11	15	17	13
3	Total health	3	3	3	4	7	11	9	11	15	17	13
4	Sanitation and waste removal	375	403	427	423	775	912	558	906	1,234	1,930	1,120
Social welfare:												
5	Aid to unemployed and unemployables	-	-	-	-	-	-	-	-	-	-	-
6	Aid to aged	-	-	-	-	-	-	-	-	-	-	-
7	Other	-	-	-	-	-	-	-	-	-	-	4
8	Total social welfare	-	-	-	-	-	-	-	-	-	-	4
9	Education	-	-	1	2	2	-	163	206	214	202	294
10	Highways, roads and bridges	1,149	1,274	1,219	1,481	2,709	4,061	2,658	2,552	2,711	3,925	3,263
11	Debt charges excluding debt retirement	214	233	256	291	485	610	697	808	552	597	514
12	Contributions to own government enterprises	93	135	103	172	203	223	304	537	375	473	267
Other expenditure:												
13	General government	338	390	417	547	631	729	813	741	862	982	971
14	Protection of persons and property	126	160	154	191	260	283	290	318	421	519	577
15	Recreation and community services	75	95	549	479	389	206	216	215	296	185	286
16	Other	123	87	97	70	132	89	126	142	254	255	524
17	Total other expenditure	662	732	1,217	1,287	1,412	1,307	1,445	1,416	1,833	1,941	2,358
18	Total gross general expenditure	2,496	2,780	3,226	3,660	5,593	7,124	5,834	6,436	6,934	9,085	7,833

TABLE 15. Gross General Revenue – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest to December 31
PRINCE EDWARD ISLAND

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	—	—	—	—	—	—	—	—	—	—	—
2	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
3	Other sales	—	—	—	—	—	—	—	—	—	—	—
4	Real and personal property	1,320	1,380	1,429	1,542	1,539	1,862	1,717	1,779	2,065	2,471	2,642
5	Business	—	—	75	72	200	205	212	214	226	278	282
6	Other	29	30	30	104	104	124	135	145	155	158	134
7	Total taxes	1,349	1,410	1,534	1,718	1,843	1,991	2,064	2,138	2,446	2,907	3,058
8	Licences and permits	32	27	28	30	43	43	49	59	55	62	44
9	Interest, etc.	3	4	4	6	4	12	3	3	3	8	9
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	--	--	6	1	43	70	67	76	85	91	84
Provincial:												
11	Subsidies, etc.	78	102	105	107	111	122	285	349	349	521	649
12	In lieu of taxes	—	—	—	—	—	—	5	4	1	—	—
Contributions from government enterprises:												
13	Own enterprises	63	95	97	122	106	111	104	92	83	80	99
14	Federal-provincial in lieu of taxes	—	—	—	—	—	3	8	13	2	2	—
15	Other revenue ¹	59	68	63	70	75	66	95	101	66	59	69
16	Total gross general revenue	1,584	1,706	1,837	2,054	2,225	2,418	2,680	2,835	3,090	3,730	4,012

¹ Other revenue includes contributions from other sources, 1957, 1; 1958, 1; 1959, 1; 1960, 5; 1961, 4; 1962, 1; and debenture interest recoverable, 1952, 22; 1953, 24; 1954, 23; 1955, 23; 1956, 22; 1957, 20; 1958, 44; 1959, 46.

TABLE 16. Gross General Expenditure – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest To December 31
PRINCE EDWARD ISLAND

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	2	2	—	2	2	2	2	2	—	—	—
2	Other	7	7	8	7	9	8	11	9	1	1	1
3	Total health	9	9	8	9	11	10	13	11	1	1	1
4	Sanitation and waste removal	4	11	6	11	20	28	115	411	444	162	123
Social welfare:												
5	Aid to unemployed and unemployables	3	1	1	2	1	2	3	15	27	38	57
6	Aid to aged	—	—	—	—	—	—	—	—	—	—	—
7	Other	11	12	14	15	15	15	17	15	21	26	24
8	Total social welfare	14	13	15	17	16	17	20	30	48	64	81
9	Education ¹	749	754	1,523	959	1,253	1,935	2,165	1,511	2,507	4,014	5,852
10	Highways, roads and bridges	654	370	517	594	357	326	402	403	778	1,031	788
11	Debt charges excluding debt retirement	173	215	215	234	282	324	349	381	365	378	439
12	Contributions to own government enterprises	3	1	1	—	—	—	39	48	13	32	28
Other expenditure:												
13	General government	101	105	122	126	173	170	173	237	235	230	301
14	Protection of persons and property	143	158	171	200	204	251	277	301	395	441	611
15	Recreation and community services	43	56	114	323	392	78	71	68	102	78	103
16	Other	27	39	13	40	32	32	69	54	65	119	153
17	Total other expenditure	314	358	420	689	801	531	590	660	797	868	1,168
18	Total gross general expenditure	1,920	1,731	2,705	2,513	2,740	3,171	3,693	3,455	4,953	6,550	8,480

¹ Includes undetermined amount of capital expenditure on provincially owned schools, since 1957.

TABLE 15. Gross General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	-	-	-	-	-	-	-	-	-	-	-
4	Real and personal property	18,691	19,415	19,033	20,197	22,527	24,954	26,400	29,176	33,275	35,724	39,876
5	Business .....	..	..	1,483	1,531	1,351	1,310	1,398	1,392	1,483	1,509	1,624
6	Other	585	708	952	939	1,022	1,214	1,264	1,383	1,337	1,602	1,634
7	Total taxes	19,276	20,123	21,468	22,667	24,900	27,478	29,062	31,951	36,095	38,835	43,134
8	Licences and permits	267	277	280	298	317	331	370	403	421	435	438
9	Interest, etc.	219	262	299	326	308	311	389	404	464	498	570
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	380	400	461	1,088	1,229	1,899	2,010	2,142	2,287	2,394	2,518
Provincial:												
11	Subsidies, etc.	847	989	1,017	988	1,646	1,743	3,282	3,232	4,190	5,910	6,395
12	In lieu of taxes	-	-	-	-	-	-	-	10	12	-	-
Contributions from government enterprises:												
13	Own enterprises	234	169	212	245	263	447	196	223	288	315	395
14	Federal-provincial in lieu of taxes	152	147	141	173	268	286	413	429	485	616	755
15	Other revenue ¹	2,009	1,889	1,770	1,738	1,820	1,646	2,098	2,246	1,915	1,600	1,641
16	Total gross general revenue	23,384	24,256	25,648	27,523	30,751	34,141	37,820	41,040	46,157	50,603	55,846

¹ Other revenue includes contributions from other municipalities, 1952, 127; other sources, 1952, 4; 1953, 1; 1955, 26; 1956, 248; 1957, 6; 1958, 290; 1959, 476; 1960, 340; 1961, 430; 1962, 437; and debenture interest recoverable, 1952, 548; 1953, 537; 1954, 545; 1955, 512; 1956, 433; 1956, 433; 1957, 472; 1958, 455; 1959, 453.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
NOVA SCOTIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	2,141	2,677	3,897	2,295	2,644	2,724	3,261	2,162	2,380	3,663	4,027
2	Other	209	198	213	251	230	257	255	285	406	320	373
3	Total health	2,350	2,875	4,110	2,546	2,874	2,981	3,516	2,447	2,766	3,983	4,400
4	Sanitation and waste removal	1,222	1,132	1,367	1,052	1,657	1,659	1,777	3,412	2,787	2,795	2,528
Social welfare:												
5	Aid to unemployed and unemployables					530	661	1,021	1,502	1,228	1,748	1,747
6	Aid to aged ¹									722	529	806
7	Other	2,124	1,732	1,379	1,270	878	829	566	674	603	564	654
8	Total social welfare	2,124	1,732	1,379	1,270	1,408	1,490	1,587	2,176	2,553	2,841	3,207
9	Education	9,702	9,884	9,921	9,932	12,471	16,029	20,221	21,097	25,433	26,823	29,692
10	Highways, roads and bridges	2,899	2,667	2,806	3,224	3,263	4,315	3,682	4,074	4,034	4,290	4,829
11	Debt charges excluding debt retirement	2,286	2,220	2,484	2,519	3,347	3,134	3,449	3,882	4,071	4,277	4,673
12	Contributions to own government enterprises	41	88	62	92	43	27	17	83	56	43	64
Other expenditure:												
13	General government	1,909	1,931	2,075	2,280	2,543	2,668	2,957	3,044	3,313	3,723	4,479
14	Protection of persons and property	3,118	3,442	3,726	3,779	4,185	4,749	5,075	5,659	6,270	6,971	7,065
15	Recreation and community services	847	797	825	655	807	844	989	1,010	1,508	966	1,102
16	Other	909	968	1,080	1,064	1,129	931	1,646	1,541	2,624	2,629	3,645
17	Total other expenditure	6,783	7,138	7,706	7,778	8,664	9,192	10,667	11,254	13,715	14,289	16,291
18	Total gross general expenditure	27,407	27,736	29,835	28,413	33,727	38,827	44,916	48,425	55,415	59,341	65,684

¹ Largely contributions to municipal homes for the aged.

TABLE 15. Gross General Revenue – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales.....	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	-	-	-	-	-	-	-	-	-	-	-
4	Real and personal property	13,796	15,718	15,076	16,029	17,252	19,906	21,594	23,021	24,377	25,581	28,714
5	Business .....	..	..	987	1,186	1,373	1,463	1,579	1,601	1,867	2,424	1,916
6	Other.....	1,385	1,388	1,961	1,929	2,165	2,216	2,368	2,569	2,419	2,704	3,041
7	Total taxes	15,181	17,106	18,024	19,144	20,790	23,585	25,541	27,191	28,663	30,709	33,671
8	Licences and permits.....	142	159	163	194	196	226	210	224	250	251	305
9	Interest, etc.	87	100	147	137	180	196	207	223	257	301	403
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	145	214	232	474	571	912	1,625	2,302	2,789	2,631	2,696
Provincial:												
11	Subsidies, etc.	2,257	2,766	2,887	3,115	3,255	3,809	4,899	5,524	7,742	10,487	12,307
12	In lieu of taxes	-	-	-	-	-	-	-	-	-	-	-
Contributions from government enterprises:												
13	Own enterprises	362	378	354	207	302	300	246	145	322	319	369
14	Federal-provincial in lieu of taxes	189	95	96	113	124	173	169	167	108	116	170
15	Other revenue ¹	998	1,032	1,051	1,097	1,158	1,357	1,299	1,375	792	766	759
16	Total gross general revenue	19,361	21,850	22,954	24,481	26,576	30,558	34,196	37,151	40,923	45,560	50,680

¹ Other revenue includes contributions from other municipalities, 1952, 5; 1954, 55; other sources, 1952, 35; 1953, 23; 1954, 45; 1955, 89; 1956, 84; 1957, 121; 1958, 22; 1959, 17; 1960, 74; 1961, 32; 1962, 64; and debenture interest recoverable, 1952, 404; 1953, 480; 1954, 485; 1955, 454; 1956, 503; 1957, 562; 1958, 591; 1959, 608.

TABLE 16. Gross General Expenditure – Municipal Governments, by Province – Continued
For the Fiscal Years Ended Nearest to December 31
NEW BRUNSWICK

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care.....	1,389	1,307	1,513	2,515	2,166	2,834	3,245	2,066	563	212	562
2	Other.....	134	204	207	203	194	210	221	243	414	548	324
3	Total health	1,523	1,511	1,720	2,718	2,360	3,044	3,466	2,309	977	760	886
4	Sanitation and waste removal	587	647	670	506	1,030	789	1,394	1,085	1,007	1,461	1,353
Social welfare:												
5	Aid to unemployed and unemployables.....	403	474	477	433	448	474	496	621	1,344	2,414	3,332
6	Aid to aged ¹	180	124	136	178	184	166	182	168	108	298	125
7	Other	278	259	298	322	341	382	436	471	536	718	760
8	Total social welfare	861	857	911	933	973	1,022	1,114	1,260	1,988	3,430	4,217
9	Education	11,297	12,191	12,476	12,703	14,817	14,820	15,349	17,671	19,412	22,529	25,347
10	Highways, roads and bridges.....	3,039	3,340	3,503	3,722	3,818	3,539	5,420	5,250	4,859	5,077	5,041
11	Debt charges excluding debt retirement.....	1,393	1,463	3,111	3,396	3,716	3,052	3,450	3,815	3,595	3,656	4,021
12	Contributions to own government enterprises	392	439	339	344	288	363	501	436	147	178	373
Other expenditure:												
13	General government	1,824	2,043	2,229	2,182	2,302	2,525	2,796	3,121	3,079	3,126	3,291
14	Protection of persons and property.....	2,473	2,817	2,803	3,035	3,273	3,396	3,685	4,098	4,739	5,058	5,496
15	Recreation and community services	320	457	726	541	762	686	798	1,097	1,112	1,358	1,474
16	Other	1,065	1,045	1,200	1,122	1,914	1,411	1,496	1,642	1,940	2,771	4,075
17	Total other expenditure	5,682	6,362	6,958	6,880	8,251	8,018	8,775	9,958	10,870	12,313	14,336
18	Total gross general expenditure	24,774	26,810	29,688	31,202	35,253	34,647	39,469	41,784	42,855	49,404	55,574

¹ Largely contributions to municipal homes for the aged.

TABLE 15. Gross General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	30,841	35,366	38,867	47,423	50,632	55,837	69,384	78,305	82,593	54,247	42,292
2	Motor fuel and fuel oil sales	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	1,394	1,379	1,368	1,500	2,000	2,400	2,800	1,613	1,538	1,577	1,676
4	Real and personal property	124,437	134,968	132,190	141,390	172,883	189,044	207,692	252,229	270,874	294,051	329,342
5	Business .....	..	..	11,830	14,123	14,000	16,000	17,500	21,276	23,592	23,890	25,985
6	Other	11,605	11,155	13,220	15,884	7,428	5,322	7,954	6,685	8,713	8,024	8,305
7	Total taxes	168,277	182,868	197,475	220,320	246,943	268,603	305,330	360,108	387,310	381,789	407,600
8	Licences and permits.....	4,498	4,130	4,809	5,097	5,071	5,224	5,358	5,595	5,294	5,601	6,327
9	Interest, etc.	2,337	2,685	2,495	2,614	3,311	3,560	3,052	5,899	5,498	7,303	7,805
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	-	-	-	-	1,002	1,700	1,000	3,000	4,142	6,381	4,065
Provincial:												
11	Subsidies, etc.	3,010	2,832	3,806	4,753	4,491	4,739	5,116	4,813	13,132	13,940	17,274
12	In lieu of taxes	-	-	-	-	-	-	-	-	-	-	-
Contributions from government enterprises:												
13	Own enterprises	17,580	18,418	20,754	15,610	16,197	16,795	22,742	20,036	11,825	4,572	3,577
14	Federal-provincial in lieu of taxes	-	-	-	-	-	-	-	-	270	270	3,277
15	Other revenue ¹	9,369	17,758	9,714	8,443	11,523	12,860	13,826	15,446	14,266	18,068	22,073
16	Total gross general revenue	205,071	228,691	239,053	256,837	288,538	313,481	356,424	414,897	441,737	437,924	471,998

¹ Other revenue includes contributions from other sources, 1952, 354; 1953, 416; 1956, 1,414; 1957, 662; 1958, 1,896; 1959, 2,630; 1960, 1,821; 1961, 2,110; 1962, 2,151.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
QUEBEC

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care											
2	Other	8,937	9,421	13,478	14,443	15,967	15,458	16,589	15,403	8,713	5,482	5,624
3	Total health	8,937	9,421	13,478	14,443	15,967	15,458	16,589	15,403	8,713	5,482	5,624
4	Sanitation and waste removal	8,249	8,648	8,194	7,520	7,557	8,197	9,050	9,842	9,445	11,703	12,766
Social welfare:												
5	Aid to unemployed and unemployables											
6	Aid to aged											
7	Other	4,901	4,759	4,363	4,752	4,660	3,557	3,941	5,393	6,872	6,115	7,718
8	Total social welfare	4,901	4,759	4,363	4,752	4,660	3,557	3,941	5,393	6,872	6,115	7,718
9	Education	91,563	90,307	113,135	127,334	128,000	133,767	158,039	182,597	229,903	202,951	220,814
10	Highways, roads and bridges	24,493	26,793	30,020	34,855	38,568	44,233	49,789	53,932	57,357	64,169	66,790
11	Debt charges excluding debt retirement	13,358	14,773	16,073	18,152	22,089	25,935	31,015	38,624	45,835	51,908	56,058
12	Contributions to own government enterprises	573	606	1,167	1,500	2,056	2,891	2,951	4,254	1,230	2,639	1,109
Other expenditure:												
13	General government	18,715	20,227	22,897	21,738	23,571	28,059	32,062	35,274	38,745	42,119	50,600
14	Protection of persons and property	26,327	27,893	30,529	33,212	35,740	39,311	43,521	47,231	52,732	58,884	69,286
15	Recreation and community services	6,038	6,589	7,387	7,385	9,410	8,814	9,953	10,207	11,258	13,490	16,115
16	Other	41,241	45,941	56,287	63,234	78,337	91,502	61,379	111,206	100,171	107,901	118,254
17	Total other expenditure	92,321	100,650	116,900	125,569	147,058	167,686	146,615	203,918	202,906	222,394	254,255
18	Total gross general expenditure	244,405	255,957	303,330	334,125	365,955	401,724	417,989	513,963	562,261	567,361	625,136

TABLE 15. Gross General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	-	-	-	-	-	-	-	-	-	-	-
4	Real and personal property	263,055	282,943	309,235	339,510	385,564	435,130	469,299	529,889	592,244	642,483	690,711
5	Business ¹ .....	..	..	..	..	..	..	..	..	..	..	..
6	Other	142	190	182	181	184	181	171	128	134	117	95
7	Total taxes	263,197	283,133	309,417	339,691	385,748	435,311	469,470	530,017	592,378	642,600	690,806
8	Licences and permits	3,939	4,632	4,915	5,258	5,622	6,040	6,777	6,759	6,907	7,413	7,727
9	Interest, etc.	1,886	2,143	2,401	3,034	3,964	4,497	4,730	6,375	6,231	6,429	8,384
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	2,240	2,183	2,679	3,146	5,262	9,443	10,096	10,850	12,537	17,665	19,151
Provincial:												
11	Subsidies, etc.	38,880	40,367	52,503	62,337	65,132	77,632	91,747	107,673	118,197	141,697	231,858
12	In lieu of taxes	-	-	448	530	828	788	922	1,035	1,232	1,354	1,787
Contributions from government enterprises:												
13	Own enterprises	3,540	3,324	2,003	1,988	2,125	1,548	1,067	1,174	1,397	1,368	2,113
14	Federal-provincial in lieu of taxes	747	829	575	864	2,072	3,186	3,682	4,590	5,382	5,532	7,331
15	Other revenue ²	18,836	24,491	29,955	34,879	37,853	41,373	48,479	50,611	36,430	35,774	39,749
16	Total gross general revenue	333,265	361,102	404,896	451,727	508,406	579,818	636,970	719,084	780,691	859,832	1,008,906

¹ Not separable from real property tax.

² Other revenue includes contributions from other municipalities, 1952, 3,196; 1953, 4,049; 1954, 4,436; 1955, 4,895; 1956, 5,346; 1957, 6,027; 1958, 6,664; 1959, 6,537; 1960, 2,554; 1961, 2,736; 1962, 3,140; other sources, 1952, 920; 1953, 894; 1954, 1,114; 1955, 1,228; 1956, 1,515; 1957, 1,526; 1958, 1,055; 1959, 758; 1960, 739; 1961, 874; 1962, 844; and debenture interest recoverable, 1952, 4,157; 1953, 4,808; 1954, 6,384; 1955, 7,276; 1956, 7,875; 1957, 9,817; 1958, 11,342; 1959, 12,679.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ONTARIO

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	12,884	15,255	21,723	18,323	20,475	22,179	19,931	17,587	22,638	19,883	28,672
2	Other	5,937	4,971	5,226	5,732	6,930	8,149	8,091	7,798	8,968	10,811	10,505
3	Total health	18,821	20,226	26,949	24,055	27,405	30,328	28,022	25,385	31,606	30,694	39,177
4	Sanitation and waste removal	21,877	32,111	92,046	57,315	73,356	64,040	68,851	77,242	84,993	110,056	103,866
Social welfare:												
5	Aid to unemployed and unemployables	6,066	5,595	6,532	7,894	7,630	8,716	14,549	16,353	21,237	29,428	32,441
6	Aid to aged ¹	464	1,577	3,706								
7	Other	11,624	11,906	13,201	18,432	19,863	19,819	23,811	25,172	28,528	27,126	26,468
8	Total social welfare	18,154	19,078	23,439	26,326	27,513	28,535	38,360	43,525	49,765	56,554	58,909
9	Education	136,353	144,261	160,999	174,362	198,899	229,190	224,726	263,830	306,307	320,829	412,153
10	Highways, roads and bridges	69,332	76,514	101,947	139,598	140,186	194,171	206,191	236,991	250,375	242,013	285,212
11	Debt charges excluding debt retirement	17,269	21,446	27,725	30,701	36,166	48,007	51,926	60,941	56,557	65,479	70,889
12	Contributions to own government enterprises	1,559	1,677	1,756	1,819	4,205	2,112	2,562	3,011	10,953	10,888	12,158
Other expenditure:												
13	General government	24,195	28,712	31,293	39,050	46,239	46,068	50,772	54,560	60,199	58,066	65,094
14	Protection of persons and property	47,524	51,336	56,792	70,938	72,190	77,510	85,678	95,430	102,289	113,457	122,211
15	Recreation and community services	13,274	15,828	15,267	19,195	19,984	21,612	26,639	30,628	36,067	37,108	45,541
16	Other	11,782	11,263	12,471	10,475	12,996	20,291	21,079	22,174	27,264	21,753	27,380
17	Total other expenditure	96,775	107,139	115,823	139,658	151,411	165,481	184,168	202,792	225,819	230,384	260,226
18	Total gross general expenditure	380,140	422,452	550,684	593,834	658,941	761,864	804,806	913,717	1,016,375	1,066,897	1,242,590

¹ Largely contributions to municipal homes for the aged.

TABLE 15. Gross General Revenue — Municipal Governments, by Province — Continued

For the Fiscal Years Ended Nearest to December 31

MANITOBA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	—	—	—	—	—	—	—	—	—	—	—
2	Motor fuel and fuel oil sales	—	—	—	—	—	—	—	—	—	—	—
3	Other sales	296	322	344	346	372	380	385	509	434	459	483
4	Real and personal property	39,548	40,880	40,164	43,522	48,253	51,040	52,877	57,272	63,276	73,263	76,571
5	Business .....	..	..	3,187	3,380	3,879	4,132	4,453	4,706	5,279	5,604	6,027
6	Other	9	9	2	15	15	18	73	78	87	82	58
7	Total taxes	39,853	41,211	43,697	47,263	52,519	55,570	57,788	62,565	69,076	79,408	83,139
8	Licences and permits	750	838	914	1,015	1,066	1,157	1,271	1,558	1,512	1,508	1,635
9	Interest, etc.	578	633	703	807	893	965	1,055	1,083	1,355	1,446	1,679
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	—	38	20	90	705	944	1,212	1,056	1,157	1,542	1,810
Provincial:												
11	Subsidies, etc.	1,352	1,775	2,034	2,148	3,051	7,361	7,701	7,477	7,762	7,987	9,534
12	In lieu of taxes	—	61	68	111	111	144	205	212	216	204	203
Contributions from government enterprises:												
13	Own enterprises	1,536	1,288	1,251	1,203	1,256	1,238	1,300	1,239	1,245	1,068	1,035
14	Federal-provincial in lieu of taxes	325	380	592	943	1,030	1,046	1,160	1,275	1,309	1,304	1,263
15	Other revenue ¹	3,557	3,161	3,769	3,849	3,906	4,127	4,133	4,524	2,592	2,805	3,393 ²
16	Total gross general revenue	47,951	49,385	53,048	57,429	64,537	72,552	75,825	80,989	86,224	97,272	103,691

¹ Other revenue includes contributions from other municipalities, 1952, 1; other sources, 1952, 332; 1953, 326; 1954, 336; 1955, 671; 1956, 462; 1957, 630; 1958, 530; 1959, 450; 1960, 366; 1961, 342; 1962, 580; and debenture interest recoverable, 1952, 1,411; 1953, 1,401; 1954, 1,439; 1955, 1,486; 1956, 1,529; 1957, 1,669; 1958, 1,746; 1959, 2,109.

² Includes 78 from the Metropolitan Corporation of Greater Winnipeg in lieu of taxes on waterworks within the city of Winnipeg.

TABLE 16. Gross General Expenditure — Municipal Governments, by Province — Continued

For the Fiscal Years Ended Nearest to December 31

MANITOBA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	2,388	2,168	2,433	3,227	2,357	3,386	2,240	1,111	1,789	397	771
2	Other	865	655	631	697	754	817	878	951	913	1,657	1,263
3	Total health	3,253	2,823	3,064	3,924	3,111	4,203	3,118	2,062	2,702	2,054	2,034
4	Sanitation and waste removal	1,919	2,672	2,883	2,780	3,165	4,384	3,431	5,305	4,927	5,954	7,060
Social welfare:												
5	Aid to unemployed and unemployables	1,152	1,041	1,183	1,282	1,386	1,639	2,454	2,393	2,308	3,186	3,431
6	Aid to aged ¹	49	36	50	56	70	137	48	230	178		
7	Other	783	806	884	1,026	1,070	1,155	894	1,450	1,266	1,425	1,711
8	Total social welfare	1,984	1,883	2,117	2,364	2,526	2,931	3,396	4,073	3,752	4,611	5,142
9	Education ²	17,209	18,255	20,945	22,162	24,391	25,824	27,796	30,398	42,266	64,426	52,783
10	Highways, roads and bridges	10,664	12,956	14,832	18,072	17,525	19,540	21,639	22,436	25,577	27,282	34,214
11	Debt charges excluding debt retirement	2,724	2,787	3,199	3,483	4,143	4,668	4,779	5,738	4,752	5,954	6,855
12	Contributions to own government enterprises	881	855	913	1,013	683	838	1,033	1,213	1,210	1,561	1,845
Other expenditure:												
13	General government	3,529	3,869	3,990	4,234	4,540	4,657	5,169	5,367	5,894	7,281	8,366
14	Protection of persons and property	5,759	6,418	6,694	7,274	7,921	8,394	9,826	10,432	11,383	11,752	13,613
15	Recreation and community services	992	1,309	1,244	1,459	1,750	1,729	2,046	2,631	3,282	4,333	4,561
16	Other	2,758	2,893	2,316	2,235	1,967	2,908	2,703	3,839	3,120	4,776	3,677
17	Total other expenditure	13,038	14,489	14,244	15,202	16,178	17,688	19,744	22,269	23,679	28,142	30,237
18	Total gross general expenditure	51,672	56,720	62,197	69,000	71,722	80,076	84,936	93,494	108,865	139,984	140,170

¹ Largely contributions to municipal homes for the aged.

² Since this table was compiled, DBS has ascertained that the amount included herein for capital expenditure of schools operated by local authorities may be overstated, particularly in 1961 and 1962.

TABLE 15. Gross General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31

SASKATCHEWAN

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	519	579	696	710	696	718	730	713	734	862	1,013
4	Real and personal property	41,435	47,266	52,149	55,131	58,708	64,482	68,464	73,563	78,998	83,083	87,605
5	Business ¹ .....	..	..	..	..	..	..	..	..	..	..	..
6	Other	1,150	1,197	1,030	1,159	1,201	1,280	1,484	1,120	1,606	1,876	910
7	Total taxes	43,104	49,042	53,873	57,000	60,605	66,480	70,678	75,396	81,338	85,821	89,528
8	Licences and permits	758	967	1,148	1,298	1,452	1,640	1,831	1,918	1,974	2,206	2,481
9	Interest, etc.	1,023	782	848	1,020	1,206	1,163	1,184	1,216	1,615	1,422	1,608
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	104	17	-	32	295	460	759	581	985	1,114	884
Provincial:												
11	Subsidies, etc.	1,392	1,155	1,396	2,511	3,645	6,838	7,567	8,110	11,950	15,652	16,406
12	In lieu of taxes	-	-	-	-	34	101	82	72	-	75	79
Contributions from government enterprises:												
13	Own enterprises	2,827	2,872	2,945	2,768	3,199	3,359	3,317	3,578	3,666	4,657	4,947
14	Federal-provincial in lieu of taxes	21	171	171	198	360	577	930	943	1,507	2,032	2,306
15	Other revenue ²	3,144	3,823	3,950	4,663	5,220	5,203	5,911	6,290	5,175	5,224	5,442
16	Total gross general revenue	52,373	58,829	64,333	69,490	76,016	85,821	92,259	98,104	108,210	118,203	123,681

¹ Not separable from real property tax.

² Other revenue includes contributions from other municipalities 1952, 51; other sources, 1952, 88; 1953, 197; 1954, 407; 1955, 343; 1956, 316; 1957, 339; 1958, 582; 1959, 1,003; 1960, 650; 1961, 777; 1962, 789; and debenture interest recoverable, 1952, 369; 1953, 458; 1954, 630; 1955, 812; 1956, 943; 1957, 1,174; 1958, 1,353; 1959, 1,641.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31

SASKATCHEWAN

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	2,338	2,604	2,776	2,823	1,766	2,104	3,506	2,189	4,397	3,112	3,438
2	Other	2,163	2,409	3,099	3,556	3,814	3,731	3,701	3,914	3,309	3,326	2,485
3	Total health	4,501	5,013	5,875	6,379	5,580	5,835	7,207	6,103	7,706	6,440	5,923
4	Sanitation and waste removal	2,268	3,174	3,486	4,132	6,390	6,240	6,738	6,838	6,414	6,981	8,655
Social welfare:												
5	Aid to unemployed and unemployables	996	1,025	1,188	1,517	1,737	2,107	2,695	4,134	5,066	5,989	6,318
6	Aid to aged ¹	-	-	14	6	22	146	86	128	91	-	100
7	Other	214	170	155	162	178	433	285	260	437	678	511
8	Total social welfare	1,210	1,195	1,357	1,685	1,937	2,686	3,066	4,522	5,594	6,667	6,929
9	Education	22,796	24,550	29,270	29,948	33,688	35,778	37,353	43,429	45,128	51,991	56,826
10	Highways, roads and bridges	12,514	14,740	14,788	17,302	20,075	23,570	25,389	26,823	32,198	27,931	30,568
11	Debt charges excluding debt retirement	1,277	1,842	2,281	2,810	3,304	4,151	4,606	5,853	4,932	6,552	6,839
12	Contributions to own government enterprises	251	378	387	111	238	320	356	368	1,400	1,817	2,261
Other expenditure:												
13	General government	4,105	4,525	4,910	5,764	5,643	6,044	6,670	7,048	7,253	7,664	8,414
14	Protection of persons and property	3,234	3,627	4,079	4,433	5,047	5,952	6,707	7,534	8,004	8,989	9,231
15	Recreation and community services	1,740	1,864	2,219	2,259	2,460	3,015	3,639	5,140	3,751	6,289	8,963
16	Other	1,551	1,990	2,015	2,565	2,557	3,209	2,883	3,542	3,109	3,767	3,859
17	Total other expenditure	10,630	12,006	13,223	15,021	15,707	18,220	19,899	23,264	22,117	26,689	28,467
18	Total gross general expenditure	55,447	62,898	70,667	77,388	86,919	96,800	104,794	117,200	125,489	135,068	146,468

¹ Largely contributions to municipal homes for the aged.

TABLE 15. Gross General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	-	-	-	-	-	-	-	-	-	-	-
4	Real and personal property	52,987	58,206	61,743	62,127	68,845	79,906	87,079	94,364	105,187	116,554	128,002
5	Business .....	..	..	3,136	3,505	3,889	4,309	5,182	5,837	6,720	7,129	7,459
6	Other	92	83	82	83	84	87	-	-	-	-	-
7	Total taxes	53,079	58,289	64,961	65,715	72,818	84,302	92,261	100,201	111,907	123,683	135,461
8	Licences and permits	673	863	927	1,292	1,417	1,911	2,018	2,000	2,369	3,556	3,068
9	Interest, etc.	981	990	1,052	1,218	1,394	1,481	1,324	1,493	1,752	1,683	2,344
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	124	153	100	270	455	648	1,467	1,909	1,943	2,365	3,215
Provincial:												
11	Subsidies, etc.	11,643	14,492	19,274	20,752	21,728	18,940	22,253	22,921	26,923	40,607	51,652
12	In lieu of taxes	-	-	63	57	66	78	-	-	-	-	-
Contributions from government enterprises:												
13	Own enterprises	2,816	3,746	3,906	4,073	4,549	5,326	6,705	7,471	8,958	10,139	11,157
14	Federal-provincial in lieu of taxes	92	97	135	127	158	506	227	642	625	775	3,155
15	Other revenue ¹	4,851	5,578	5,924	6,601	8,120	9,066	10,416	12,343	10,442	12,732	13,082
16	Total gross general revenue	74,259	84,208	96,342	100,105	110,705	122,258	136,671	148,980	164,919	195,540	223,334

¹ Other revenue includes contributions from other sources, 1952, 286; 1953, 172; 1954, 131; 1955, 119; 1956, 175; 1957, 89; 1958, 107; 1959, 134; 1960, 198; 1961, 107; 1962, 166; and debenture interest recoverable, 1952, 1,030; 1953, 834; 1954, 1,084; 1955, 1,604; 1956, 1,843; 1957, 2,089; 1958, 2,683; 1959, 3,012.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
ALBERTA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	4,896	2,209	2,601	3,791	3,704	8,145	2,596	5,011	3,197	13,730	12,108
2	Other	4,189	5,315	6,747	8,508	9,751	9,962	8,881	7,900	6,297	2,101	2,776
3	Total health	9,085	7,524	9,348	12,299	13,455	18,107	11,477	12,911	9,494	15,831	14,884
4	Sanitation and waste removal	7,685	10,633	14,545	14,867	15,851	18,904	14,566	15,229	9,351	13,680	15,338
Social welfare:												
5	Aid to unemployed and unemployables											
6	Aid to aged											
7	Other	1,811	2,014	2,252	2,692	2,721	3,048	3,341	3,361	4,216	5,636	4,997
8	Total social welfare	1,811	2,014	2,252	2,692	2,721	3,048	3,341	3,361	4,216	5,636	4,997
9	Education	32,143	47,660	40,406	38,536	46,120	46,831	52,301	65,032	72,294	67,429	98,226
10	Highways, roads and bridges	25,716	31,557	34,767	34,832	35,298	34,587	34,673	37,602	44,744	49,846	50,125
11	Debt charges excluding debt retirement	5,645	6,442	8,096	10,036	11,356	13,392	17,567	19,854	12,877	14,178	16,044
12	Contributions to own government enterprises	828	820	995	1,412	1,881	1,881	1,816	2,287	2,868	3,180	3,373
Other expenditure:												
13	General government	4,179	4,514	5,039	5,924	6,331	7,411	8,013	8,049	9,133	12,406	14,208
14	Protection of persons and property	6,215	7,115	8,072	9,057	10,424	12,333	14,269	16,206	19,520	22,881	23,627
15	Recreation and community services	2,211	2,295	2,880	3,326	3,722	4,617	4,807	5,664	6,900	9,794	13,068
16	Other	2,860	2,911	3,068	3,477	8,980	8,346	10,573	14,778	11,197	9,005	9,561
17	Total other expenditure	15,465	16,835	19,059	21,784	29,457	32,707	37,662	44,697	46,750	54,086	60,464
18	Total gross general expenditure	98,378	123,485	129,468	136,458	156,139	169,457	173,403	200,973	202,594	223,866	263,451

TABLE 15. Gross General Revenue - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales	-	-	-	-	-	-	-	-	-	-	-
2	Motor fuel and fuel oil sales	-	-	-	-	-	-	-	-	-	-	-
3	Other sales	-	-	-	-	-	-	-	-	-	-	-
4	Real and personal property	48,291	52,588	58,360	63,637	70,508	83,594	98,969	111,432	126,517	134,634	142,891
5	Business .....	..	..	1,586	1,789	2,037	2,715	2,998	3,273	3,509	3,639	3,675
6	Other	286	301	282	693	611	612	690	825	51	20	16
7	Total taxes	48,577	52,889	60,228	66,119	73,156	86,921	102,657	115,530	130,077	138,293	146,582
8	Licences and permits	2,748	3,764	3,918	4,331	4,990	5,051	5,627	6,066	6,201	6,681	6,933
9	Interest, etc.	1,233	1,248	1,181	1,048	1,289	1,560	1,720	2,049	2,385	2,904	3,067
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.	156	204	131	479	693	1,577	2,057	1,531	2,284	2,267	2,418
Provincial:												
11	Subsidies, etc.	17,147	18,958	19,162	13,044	15,486	17,449	19,679	24,252	27,628	35,796	37,850
12	In lieu of taxes	-	-	-	-	-	-	-	-	-	-	15
Contributions from government enterprises:												
13	Own enterprises	1,950	2,233	2,124	2,430	2,281	1,842	2,018	2,494	2,590	3,155	3,264
14	Federal-provincial in lieu of taxes	260	203	331	487	497	577	579	766	741	744	2,264
15	Other revenue ¹	5,906	6,392	6,131	7,474	9,583	11,179	12,232	13,327	13,827	14,518	15,879
16	Total gross general revenue	77,977	85,891	93,206	95,412	107,975	126,156	146,569	166,015	185,733	204,358	218,272

¹ Other revenue includes contributions from other municipalities, 1954, 3; other sources, 1952, 47; 1953, 174; 1954, 190; 1955, 217; 1956, 556; 1957, 347; 1958, 337; 1959, 139; 1960, 1,055; 1961, 1,173; 1962, 1,633; and debenture interest recoverable, 1952, 1,977; 1953, 2,109; 1954, 1,562; 1955, 2,564; 1956, 1,567; 1957, 1,697; 1958, 1,861; 1959, 1,867.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province - Continued
For the Fiscal Years Ended Nearest to December 31
BRITISH COLUMBIA

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care	2,012	1,976	1,702	1,872	2,273	3,766	2,468	1,479	1,496	1,180	1,771
2	Other	972	934	1,079	1,244	1,504	1,718	1,885	1,702	1,742	1,767	1,962
3	Total health	2,984	2,910	2,781	3,116	3,777	5,484	4,353	3,181	3,238	2,947	3,733
4	Sanitation and waste removal	5,262	4,775	6,201	7,184	7,386	11,715	10,258	13,868	21,517	24,728	27,008
Social welfare:												
5	Aid to unemployed and unemployables	4,583	4,715	6,070	6,087	6,393	6,841	9,222	14,176	17,188	23,145	22,138
6	Aid to aged ¹	-	-	-	-	-	-	-	-	582	549	666
7	Other	836	1,024	874	1,271	1,134	1,074	1,161	1,415	1,034	1,094	1,054
8	Total social welfare	5,419	5,739	6,944	7,358	7,527	7,915	10,383	15,591	18,804	24,788	23,858
9	Education	26,723	31,830	52,487	40,720	46,103	56,114	61,128	72,123	73,261	79,137	88,376
10	Highways, roads and bridges	19,459	24,517	19,337	18,298	19,266	25,318	23,697	28,249	30,864	28,724	33,529
11	Debt charges excluding debt retirement	13,246	14,135	15,925	17,386	18,489	20,005	22,352	25,097	24,912	14,902	16,081
12	Contributions to own government enterprises	390	487	716	898	1,025	1,190	1,474	1,813	1,782	2,057	2,037
Other expenditure:												
13	General government	5,283	6,150	6,475	7,116	8,925	9,695	10,976	11,706	11,366	12,268	12,883
14	Protection of persons and property	12,835	13,301	15,354	16,853	17,863	20,564	22,534	26,201	28,461	30,950	32,424
15	Recreation and community services	4,100	5,339	5,733	5,588	7,262	10,798	11,507	12,786	11,620	14,617	15,332
16	Other	1,699	1,602	1,632	2,003	3,185	2,688	4,079	3,685	4,543	5,081	7,076
17	Total other expenditure	23,917	26,392	29,194	31,560	37,235	43,745	49,096	54,378	55,990	62,916	67,715
18	Total gross general expenditure	97,400	110,785	133,585	126,520	140,808	171,486	182,741	214,100	230,368	240,199	262,337

¹ Largely contributions to municipal homes for the aged.

TABLE 15. Gross General Revenue - Municipal Governments, by Province - Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Source	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Taxes:												
1	General sales						-	-	-	-	-	-
2	Motor fuel and fuel oil sales						-	-	-	-	-	-
3	Other sales						-	-	-	-	-	-
4	Real and personal property						412	448	496	496	548	619
5	Business						-	-	-	-	1	1
6	Other						8	6	7	7	7	6
7	Total taxes						420	454	503	503	536	626
8	Licences and permits						40	41	43	30	47	62
9	Interest, etc.						5	8	8	5	7	11
Transfers from other governments:												
Federal:												
10	In lieu of taxes, etc.						55	56	81	89	93	114
Provincial:												
11	Subsidies, etc.						213	194	298	254	402	352
12	In lieu of taxes						-	10	11	11	-	-
Contributions from government enterprises:												
13	Own enterprises						9	24	15	2	18	25
14	Federal-provincial in lieu of taxes						-	-	-	-	-	-
15	Other revenue ¹						66	46	51	12	24	27
16	Total gross general revenue .....	..	..	..	..	..	808	833	1,010	906	1,147	1,217

¹ Other revenue includes contributions from debenture interest recoverable, 1957, 36; 1958, 23; 1959, 22.

TABLE 16. Gross General Expenditure - Municipal Governments, by Province - Concluded
For the Fiscal Years Ended Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	Function	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
thousands of dollars												
Health:												
1	Hospital care						10	13	14	10	10	
2	Other						2	2	2	2	2	6
3	Total health						12	15	16	12	12	6
4	Sanitation and waste removal						35	63	74	63	86	96
Social welfare:												
5	Aid to unemployed and unemployables						-	32	48	30	29	
6	Aid to aged											
7	Other						18	14	16	22	22	22
8	Total social welfare						18	46	64	52	51	22
9	Education						113	107	132	151	152	204
10	Highways, roads and bridges						211	182	186	187	325	264
11	Debt charges excluding debt retirement						43	45	46	28	27	28
12	Contributions to own government enterprises						25	95	68	52	17	34
Other expenditure:												
13	General government						112	102	120	110	142	165
14	Protection of persons and property						104	112	122	87	112	149
15	Recreation and community services						27	30	23	48	33	62
16	Other						45	45	64	41	26	68
17	Total other expenditure						288	289	329	286	313	444
18	Total gross general expenditure .....	..	..	..	..	..	745	842	915	831	983	1,098

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations For the Fiscal Year Ended March 31, 1954

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories:				
1	Tax rentals ¹	11,825	3,657	19,509	16,178
2	Share of income tax on power utilities	161	30	279	283
3	Subsidies.....	6,369 ²	657	2,057	1,679
4	Sub-total items 1 to 3	18,355	4,344	21,845	18,140
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
	Road:				
5	Trans-Canada highway	877	112	—	284
6	Other	—	—	—	—
7	Total transportation.....	877	112	—	284
	Health:				
	General health grants:				
8	Hospital construction	172	17	543	556
9	General public health	184	49	197	182
10	Tuberculosis control.....	191	47	266	183
11	Mental health	135	51	158	217
12	Venereal disease control	16	2	26	21
13	Crippled children.....	12	2	22	35
14	Professional training	14	7	53	24
15	Cancer control	51	9	133	125
16	Public health research	—	—	22	3
17	Laboratory and radiological services	65	31	80	158
18	Medical rehabilitation	—	—	—	9
19	Child and maternal health.....	14	9	16	19
20	Other	3	—	3	2
21	Total health	857	224	1,519	1,534
	Social welfare:				
22	Old age assistance	897	86	1,029	1,248
23	Blind persons' allowances	122	28	250	264
24	Other	—	—	—	—
25	Total social welfare	1,019	114	1,279	1,512
	Recreational and cultural services:				
26	National physical fitness	—	—	11	9
	Education:				
	Vocational training:				
27	Youth training	18	8	39	43
28	Apprenticeship training.....	3	—	47	40
29	Vocational schools assistance	63	120	26	90
30	Training of persons to fit them for gainful employment.....	—	—	134	46
31	Capital expenditures for vocational schools	—	—	—	—
32	Other	—	—	—	6
33	Citizenship and language instruction for immigrants	—	—	2	—
34	Other	—	21	26	3
35	Total education	84	149	274	228

See footnotes on following page.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations
For the Fiscal Year Ended March 31, 1954**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	134,448	25,039	25,254	29,802	43,516	309,228	250	254	309,732	1
2,120	1,097	569	43	1,396	853	6,831	—	—	6,831	2
3,301	3,641	1,755	2,041	2,127	1,281	24,908	37	13	24,958	3
5,421	139,186	27,363	27,338	33,325	45,650	340,967	287	267	341,521	4
—	2,487	1,501	2,056	2,732	3,330	13,379	—	—	13,379	5
128	205	29	2	16	47	427	289	—	716	6
128	2,692	1,530	2,058	2,748	3,377	13,806	289	—	14,095	7
3,012	2,556	494	500	365	886	9,101	—	13	9,114	8
977	1,601	407	352	509	619	5,077	5	—	5,082	9
2,173	647	182	237	252	276	4,454	5	2	4,461	10
1,619	1,572	289	339	343	470	5,193	—	—	5,193	11
114	130	30	31	33	44	447	—	—	447	12
142	123	30	24	36	22	448	—	1	449	13
239	214	47	23	29	50	700	—	—	700	14
927	346	132	210	242	187	2,362	—	1	2,363	15
215	130	10	27	4	23	434	—	3	437	16
171	—	73	154	—	33	765	—	—	765	17
22	—	12	4	8	4	59	—	—	59	18
—	21	—	31	—	4	114	—	—	114	19
24	76	5	5	5	30	153	43	—	196	20
9,635	7,416	1,711	1,937	1,826	2,648	29,307	53	20	29,380	21
7,187	4,726	1,112	1,018	1,107	1,863	20,273	1	14	20,288	22
1,058	602	148	126	136	175	2,909	1	4	2,914	23
—	—	—	12	—	—	12	—	—	12	24
8,245	5,328	1,260	1,156	1,243	2,038	23,194	2	18	23,214	25
—	76	28	14	15	19	170	—	—	170	26
201	80	14	39	23	51	516	—	—	516	27
—	282	80	65	203	53	753	—	—	753	28
654	597	116	110	148	141	2,065	—	1	2,066	29
51	18	30	28	56	25	388	—	—	388	30
—	270	16	—	—	—	286	—	—	286	31
17	32	11	—	25	6	97	—	—	97	32
—	94	10	1	4	6	117	—	1	118	33
—	121	—	—	—	8	179	112	—	291	34
923	1,494	257	243	459	290	4,401	112	2	4,515	35

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1954

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources:				
36	Fish and game	-	-	-	-
	Forests:				
37	Forest inventories	-	-	24	12
38	Reforestation	-	10	-	-
39	Spruce bud worm control	-	-	-	1,000
	Lands: Settlement and agriculture:				
40	Agricultural lime assistance	2	34	61	56
41	Replacement of maple sap buckets	-	-	-	-
42	Farm labour agreements	-	-	6	3
43	Other	6	1	3	1
44	Other	-	-	-	-
45	Total natural resources	8	45	94	1,072
	Other:				
46	Civil defence	3	-	4	-
47	Other	-	-	5	-
48	Total grants-in-aid and shared-cost contributions	2,848	644	3,186	4,639
49	Total amounts paid to provincial governments and territories	21,203	4,988	25,031	22,779
	Municipal corporations:				
50	Grants in lieu of taxes on federal property	17	-	463	213
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
51	Air	-	-	-	22
52	Road	-	-	-	-
53	Water	-	-	-	-
54	Health	-	-	-	-
55	Agriculture	-	-	-	-
56	Slum clearance	-	-	-	-
57	Total amounts paid to municipal corporations	17	-	463	235
58	Grand total amounts paid to provincial governments, territories and municipal corporations	21,220	4,988	25,494	23,014

¹ Compensation to provinces under The Tax Rental Agreements Act, 1952.
² Includes transitional grant 4,800.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1954

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
9	75	57	45	—	2	188	—	—	188	36
—	357	68	40	82	478	1,061	—	—	1,061	37
—	85	13	—	—	—	109	—	—	109	38
—	—	—	—	—	—	1,000	—	—	1,000	39
352	31	—	—	—	32	568	—	—	568	40
266	—	—	—	—	—	266	—	—	266	41
14	31	13	20	39	17	143	—	—	143	42
7	1	66	10	7	2	104	—	—	104	43
—	27	—	—	—	451 ¹	478	—	—	478	44
648	607	217	116	128	982	3,917	—	—	3,917	45
—	—	25	34	85	108	259	—	—	259	46
—	27	—	—	10	10	52	—	—	52	47
19,579	17,640	5,026	5,558	6,514	9,472	75,106	456	40	75,602	48
25,000	156,826	32,389	32,896	39,839	55,122	416,073	743	307	417,123	49
139	2,236	39	7	93	148	3,355	6	—	3,361	50
57	—	29	21	55	81	265	—	—	265	51
—	9	—	—	75	—	84	—	—	84	52
1	—	—	—	—	7	8	—	—	8	53
—	41	106	—	—	—	147	—	—	147	54
—	42	—	—	—	—	42	—	—	42	55
—	372	—	—	—	—	372	—	—	372	56
197	2,700	174	28	223	236	4,273	6	—	4,279	57
25,197	159,526	32,563	32,924	40,062	55,358	420,346	749	307	421,402	58

¹ Okanagan flood control project.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1955

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories:				
1	Tax rentals ¹	12,547	3,913	20,475	17,047
2	Share of income tax on power utilities	190	43	300	216
3	Subsidies	5,519 ²	657	2,057	1,679
4	Sub-total items 1 to 3	18,256	4,613	22,832	18,942
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
	Road:				
5	Trans-Canada highway	2,018	23	76	510
6	Other	-	-	-	1
7	Total transportation	2,018	23	76	511
	Health:				
	General health grants:				
8	Hospital construction	27	56	426	347
9	General public health	178	77	272	210
10	Tuberculosis control	231	43	233	183
11	Mental health	154	59	225	278
12	Venereal disease control	16	5	25	21
13	Crippled children	11	3	16	40
14	Professional training	14	6	37	20
15	Cancer control	53	12	103	130
16	Public health research	-	-	23	-
17	Laboratory and radiological services	98	-	136	188
18	Medical rehabilitation	-	-	2	13
19	Child and maternal health	40	14	44	30
20	Other	2	1	3	3
21	Total health	824	276	1,545	1,463
	Social welfare:				
22	Old age assistance	899	98	1,063	1,288
23	Blind persons' allowances	120	30	248	257
24	Disabled persons' allowances	-	-	12	8
25	Other	1	-	2	3
26	Total social welfare	1,020	128	1,325	1,556
	Recreational and cultural services:				
27	National physical fitness	-	-	11	9
	Education:				
	Vocational training:				
28	Youth training	32	6	20	42
29	Apprenticeship training	18	-	55	45
30	Vocational schools assistance	67	26	121	90
31	Training of persons to fit them for gainful employment	1	-	156	68
32	Capital expenditures for vocational schools	292	-	-	-
33	Other	1	-	-	5
34	Citizenship and language instruction for immigrants	-	-	2	-
35	Other	3	21	21	3
36	Total education	414	53	375	253

See footnotes on following page.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1955**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	142,747	26,201	26,647	31,816	46,052	327,445	258	264	327,967	1
1,661	1,342	28	44	1,658	1,812	7,294	—	—	7,294	2
3,301	3,641	1,853	2,088	2,228	1,281	24,304	37	13	24,354	3
4,962	147,730	28,082	28,779	35,702	49,145	359,043	295	277	359,615	4
—	6,275	2,077	1,997	1,806	3,352	18,134	—	—	18,134	5
17	308	20	—	—	27	373	244	—	617	6
17	6,583	2,097	1,997	1,806	3,379	18,507	244	—	18,751	7
2,729	2,527	653	890	608	994	9,457	—	—	9,457	8
1,163	1,598	317	373	451	657	5,296	7	15	5,318	9
1,978	661	181	228	244	250	4,232	5	2	4,239	10
1,818	2,042	300	397	389	552	6,014	—	—	6,014	11
107	126	30	32	33	44	439	—	—	439	12
136	119	30	26	12	32	425	—	2	427	13
175	279	26	29	34	36	656	—	—	656	14
1,001	498	197	210	244	194	2,642	—	1	2,643	15
205	123	19	22	7	34	433	—	5	438	16
182	—	234	280	21	99	1,238	—	—	1,238	17
56	—	23	42	9	24	169	—	—	169	18
282	43	12	33	38	23	559	1	—	560	19
21	132	17	9	7	25	220	—	—	220	20
9,653	8,148	2,039	2,571	2,297	2,964	31,780	13	25	31,818	21
7,393	4,859	1,120	1,090	1,165	1,673	20,848	2	19	20,869	22
1,029	608	145	132	140	171	2,880	1	5	2,886	23
—	389	8	2	—	—	419	—	—	419	24
—	—	2	15	5	2	30	—	—	30	25
8,422	5,856	1,275	1,239	1,310	2,046	24,177	3	24	24,204	26
—	152	13	17	16	19	237	—	—	237	27
1	120	15	48	14	54	352	—	—	352	28
—	313	68	78	210	55	842	—	1	843	29
638	597	34	165	148	141	2,027	—	3	2,030	30
1	30	48	35	72	15	426	—	1	427	31
—	—	—	—	—	—	292	—	—	292	32
8	48	14	—	21	—	97	—	—	97	33
—	136	17	1	5	3	164	—	1	165	34
1	123	—	—	—	8	180	14	—	194	35
649	1,367	196	327	470	276	4,380	14	6	4,400	36

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1955

No.	Nfld.	P.E.I.	N.S.	N.B.
	thousands of dollars			
	Provincial governments and territories - Concluded:			
	Grants-in-aid and shared-cost contributions - Concluded:			
	Natural resources:			
37	Fish and game	-	-	-
	Forests:			
38	Forest inventories	-	87	19
39	Reforestation	-	14	1
40	Spruce bud worm control	-	-	314
	Lands: Settlement and agriculture:			
41	Agricultural lime assistance	4	33	63
42	Replacement of maple sap buckets	-	-	-
43	Farm labour agreements	-	-	6
44	Other	29	1	7
45	Other	-	-	-
46	Total natural resources	33	48	164
	Other:			
47	Civil defence	21	-	18
48	Other	-	-	5
49	Total grants-in-aid and shared-cost contributions	4,330	528	3,519
50	Total amounts paid to provincial governments and territories	22,586	5,141	26,351
	Municipal corporations:			
51	Grants in lieu of taxes on federal property	-	-	594
	Grants-in-aid and shared-cost contributions:			
	Transportation:			
52	Air	-	-	23
53	Road	-	-	-
54	Water	-	-	-
55	Health	-	-	-
56	Agriculture	-	-	-
57	Slum clearance	-	-	-
58	Total amounts paid to municipal governments	-	-	594
59	Grand total amounts paid to provincial governments, territories and municipal corporations	22,586	5,141	26,945

¹ Compensation to provinces under The Tax Rental Agreements Act, 1952.

² Includes transitional grant, 3,950.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1955

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
21	99	56	45	-	-	221	-	-	221	37
-	263	61	50	55	462	997	-	-	997	38
-	104	9	1	-	62	191	-	-	191	39
-	-	-	-	-	-	314	-	-	314	40
200	24	-	-	-	29	406	-	-	406	41
200	-	-	-	-	-	200	-	-	200	42
17	7	12	20	49	15	129	-	-	129	43
7	13	24	13	16	4	118	-	-	118	44
-	36	-	-	-	478 ³	514	-	-	514	45
445	546	162	129	120	1,050	3,090	-	-	3,090	46
-	85	26	43	119	167	512	-	-	512	47
-	357 ⁴	-	4	10	10	386	-	-	386	48
19,186	23,094	5,808	6,327	6,148	9,931	83,069	274	55	83,398	49
24,148	170,824	33,890	35,106	41,850	59,076	442,112	569	332	443,013	50
310	2,016	14	19	76	123	3,371	12	-	3,383	51
58	9	17	23	50	41	221	-	-	221	52
-	318	-	-	75	95	488	-	-	488	53
-	-	-	-	-	50	50	-	-	50	54
-	47	10	-	-	-	57	-	-	57	55
-	18	-	-	-	-	18	-	-	18	56
-	525	-	-	-	-	525	-	-	525	57
368	2,933	41	42	201	309	4,730	12	-	4,742	58
24,516	173,757	33,931	35,148	42,051	59,385	446,842	581	332	447,755	59

³ Okanagan flood control project.

⁴ Includes assistance towards meeting costs arising from Hurricane Hazel 330.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1956

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories:				
1	Tax rentals ¹	12,484	3,681	19,856	16,630
2	Share of income tax on power utilities	208	52	356	208
3	Subsidies	4,669 ²	657	2,057	1,679
4	Sub-total items 1 to 3	17,361	4,390	22,269	18,517
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
	Road:				
5	Trans-Canada highway	2,240	528	234	1,286
6	Other	-	-	402	-
7	Total transportation	2,240	528	636	1,286
	Health:				
	General health grants:				
8	Hospital construction	63	122	275	126
9	General public health	208	77	325	224
10	Tuberculosis control	241	41	235	170
11	Mental health	158	67	234	278
12	Venereal disease control	16	6	20	21
13	Crippled children	12	7	14	45
14	Professional training	15	9	40	20
15	Cancer control	53	14	159	130
16	Public health research	-	-	27	5
17	Laboratory and radiological services	215	-	182	219
18	Medical rehabilitation	14	-	8	17
19	Child and maternal health	13	14	43	40
20	Other	3	-	3	3
21	Total health	1,011	357	1,565	1,296
	Social welfare:				
22	Old age assistance	877	100	1,047	1,303
23	Blind persons' allowances	126	32	255	258
24	Disabled persons' allowances	119	57	254	219
25	Other	4	1	4	4
26	Total social welfare	1,126	190	1,560	1,784
	Education:				
	Vocational training:				
27	Youth training	30	6	36	42
28	Apprenticeship training	31	-	58	52
29	Vocational schools assistance	66	26	106	90
30	Training of persons to fit them for gainful employment	-	-	166	19
31	Training of disabled persons	8	2	6	24
32	Other	-	-	1	6
33	Citizenship and language instruction for immigrants	-	-	1	1
34	Other	7	17	25	-
35	Total education	142	51	399	234

See footnotes on following page.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1956

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	138,345	25,656	25,986	31,593	45,393	319,624	271	271	320,166	1
1,009	1,574	114	47	1,958	2,422	7,948	-	-	7,948	2
3,301	3,641	1,820	2,072	2,195	1,281	23,372	37	13	23,422	3
4,310	143,560	27,590	28,105	35,746	49,096	350,944	308	284	351,536	4
-	3,368	1,382	2,001	1,627	3,437	16,101	-	-	16,101	5
-	-	-	-	-	-	402	225	-	627	6
-	3,366	1,382	2,001	1,627	3,437	16,503	225	-	16,728	7
3,324	3,873	636	1,006	977	416	10,818	-	-	10,818	8
1,115	1,729	334	389	438	726	5,565	7	11	5,583	9
1,920	584	186	227	225	283	4,112	5	2	4,119	10
1,718	1,365	313	400	419	500	5,450	-	-	5,450	11
105	130	30	32	30	44	434	-	-	434	12
136	113	30	23	12	22	414	-	2	416	13
106	227	20	25	35	38	535	-	1	536	14
1,021	567	194	208	246	216	2,808	1	1	2,810	15
203	147	13	20	-	30	445	-	6	451	16
232	-	297	337	36	81	1,599	-	-	1,599	17
92	-	41	58	22	52	304	-	-	304	18
144	422	91	108	114	18	1,007	2	-	1,009	19
21	121	14	12	8	24	209	-	-	209	20
10,137	9,278	2,199	2,845	2,562	2,450	33,700	15	23	33,738	21
7,357	4,919	1,112	1,150	1,241	1,788	20,894	3	21	20,918	22
1,036	610	146	135	146	167	2,911	1	6	2,918	23
2,562	1,712	172	163	291	116	5,665	-	-	5,665	24
-	2	7	15	7	3	47	-	-	47	25
10,955	7,243	1,437	1,463	1,685	2,074	29,517	4	27	29,548	26
-	100	14	45	18	49	340	-	-	340	27
-	286	71	74	233	86	891	-	-	891	28
638	597	197	137	148	141	2,146	2	4	2,152	29
-	33	46	40	67	29	400	-	2	402	30
-	-	11	11	8	4	74	-	-	74	31
9	56	13	-	17	1	103	3	-	106	32
-	151	14	3	4	12	186	-	1	187	33
1	119	-	-	-	6	175	18	-	193	34
648	1,342	366	310	495	328	4,315	23	7	4,345	35

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1956

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories - Concluded:				
	Grants-in-aid and shared-cost contribution - Concluded:				
	Natural resources:				
36	Fish and game	647 ¹	-	-	-
	Forests:				
37	Forest inventories	-	-	122	33
38	Reforestation	-	15	1	-
39	Spruce bud worm control	-	-	-	300
	Lands: Settlement and agriculture:				
40	Agricultural lime assistance	6	38	61	46
41	Farm labour agreements	-	-	6	2
42	Other	75	1	5	3
43	Other	-	-	-	-
44	Total natural resources	728	54	195	384
	Other:				
45	Civil defence	31	-	31	13
46	Other	-	-	5	-
47	Total grants-in-aid and shared-cost contributions	5,278	1,180	4,391	4,997
48	Total amounts paid to provincial governments and territories	22,639	5,570	26,660	23,514
	Municipal corporations:				
49	Grants in lieu of taxes on federal property	47	26	1,061	563
50	Special grants	-	-	-	800 ⁷
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
51	Air	56	-	-	25
52	Road	-	-	-	-
53	Water	-	-	-	-
54	Health	-	-	-	-
55	Recreational and cultural services	-	-	-	-
56	Agriculture	-	-	-	-
57	Total amounts paid to municipal corporations	103	26	1,061	1,388
58	Grand total amounts paid to provincial governments, territories and municipal corporations	22,742	5,596	27,721	24,902

¹ Compensation to provinces under The Tax Rental Agreements Act, 1952.

² Includes transitional grant 3,100.

³ Contribution towards provincial subsidy payments to fishermen re 1953 salted cod fish production.

⁴ Contribution towards dam on the Conestogo River for the purposes of flood control and water conservation.

⁷ Okanagan flood control project.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued**
For the Fiscal Year Ended March 31, 1956

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousand of dollars										
-	89	56	45	-	-	837	-	-	837	36
-	255	50	41	29	412	942	-	-	942	37
-	109	3	3	-	-	131	-	-	131	38
-	-	-	-	-	-	300	-	-	300	39
272	25	-	-	-	27	475	-	-	475	40
17	10	12	19	47	12	125	-	-	125	41
16	17	10	28	13	5	173	-	-	173	42
-	491 ^a	87	-	-	309 ^b	887	-	-	887	43
305	996	218	136	89	765	3,870	-	-	3,870	44
-	191	37	39	172	214	728	-	-	728	45
-	461 ^a	-	10	10	10	496	-	-	496	46
22,045	22,877	5,639	6,804	6,640	9,278	89,129	267	57	89,453	47
26,355	166,437	33,229	34,909	42,386	58,374	440,073	575	341	440,989	48
886	3,994	63	50	252	273	7,215	27	-	7,242	49
-	230 ^a	-	-	-	-	1,030	-	-	1,030	50
82	6	20	17	71	34	311	-	-	311	51
-	589	40	-	249	19	897	-	-	897	52
-	-	-	-	-	11	11	-	-	11	53
-	150	353	-	-	-	503	-	-	503	54
-	-	-	-	-	83	83	-	-	83	55
-	60	-	-	-	-	60	-	-	60	56
968	5,029	476	67	572	420	10,110	27	-	10,137	57
27,323	171,466	33,705	34,976	42,958	58,794	450,183	602	341	451,126	58

^a Includes contribution towards costs arising from Hurricane Hazel 434.

^b Financial assistance to the new town of Oromocto - capital assistance 750, operational 50.

^c Grant to City of Ottawa, re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued**
For the Fiscal Year Ended March 31, 1957

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories:				
1	Tax rentals ¹	13,805	3,073	22,333	17,807
2	Share of income tax on power utilities	214	36	238	228
3	Subsidies	3,819 ²	657	2,057	1,679
4	Sub-total items 1 to 3	17,838	3,766	24,628	19,714
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
	Road:				
5	Trans-Canada highway	1,126	414	951	3,282
6	Railway grade crossing fund	-	-	-	-
7	Other	-	-	-	700
8	Other	45	20	-	-
9	Total transportation	1,171	434	951	3,982
	Health:				
	General health grants:				
10	Hospital construction	34	23	236	681
11	General public health	247	92	422	251
12	Tuberculosis control	271	41	236	170
13	Mental health	169	71	298	275
14	Venereal disease control	17	3	34	21
15	Crippled children	15	12	24	21
16	Professional training	19	3	24	19
17	Cancer control	53	11	180	129
18	Public health research	-	-	31	8
19	Laboratory and radiological services	114	30	137	251
20	Medical rehabilitation	15	-	31	30
21	Child and maternal health	26	14	62	67
22	Other	46	-	4	3
23	Total health	1,026	300	1,719	1,926
	Social welfare:				
24	Old age assistance	1,015	98	1,021	1,272
25	Blind persons' allowances	133	31	258	258
26	Disabled persons' allowances	163	66	290	282
27	Unemployment assistance	2,399	109	-	29
28	Other	6	1	4	7
29	Total social welfare	3,716	305	1,573	1,848
	Education:				
	Vocational training:				
30	Youth training	27	6	40	39
31	Apprenticeship training	38	-	71	70
32	Vocational schools assistance	67	26	106	90
33	Training of persons to fit them for gainful employment	-	-	178	16
34	Training of disabled persons	8	1	22	33
35	Other	-	-	-	-
36	Citizenship and language instruction for immigrants	-	-	2	-
37	Other	266	-	1	-
38	Total education	406	33	420	248

See footnotes on following page.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1957

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	160,558	27,889	27,432	37,311	55,730	365,938	405	353	366,696	1
1,186	1,429	51	50	1,767	1,415	6,614	-	-	6,614	2
3,242	3,641	2,031	2,080	2,274	1,281	22,761	37	13	22,811	3
4,428	165,628	29,971	29,562	41,352	58,426	395,313	442	366	396,121	4
-	4,855	3,124	2,653	1,946	6,455	24,806	-	-	24,806	5
445	329	-	241	73	225	1,313	-	-	1,313	6
-	-	-	-	-	-	700	204	-	904	7
-	-	-	25	-	-	90	-	-	90	8
445	5,184	3,124	2,919	2,019	6,680	26,909	204	-	27,113	9
3,650	3,769	867	258	862	974	11,354	21	-	11,375	10
1,019	1,986	336	417	499	742	6,011	12	17	6,040	11
1,690	908	213	222	220	286	4,257	16	2	4,275	12
1,816	1,920	364	398	432	599	6,342	-	-	6,342	13
114	135	30	31	37	44	466	-	-	466	14
134	140	30	30	37	23	466	-	-	466	15
98	234	19	25	33	37	511	1	4	516	16
987	971	220	205	246	242	3,244	-	5	3,249	17
179	143	16	21	1	24	423	-	7	430	18
232	-	421	317	30	108	1,640	-	-	1,640	19
152	13	59	58	67	63	488	-	-	488	20
199	271	89	106	119	37	990	3	-	993	21
21	116	12	7	6	31	246	600	-	846	22
10,291	10,606	2,676	2,095	2,589	3,210	36,438	653	35	37,126	23
7,107	4,659	1,059	1,154	1,211	1,665	20,261	7	23	20,291	24
1,046	613	148	142	151	169	2,949	2	8	2,959	25
3,593	1,853	193	222	277	228	7,167	-	-	7,167	26
-	-	805	666	-	3,906	7,914	-	-	7,914	27
-	9	8	15	9	3	62	-	-	62	28
11,746	7,134	2,213	2,199	1,648	5,971	38,353	9	31	38,393	29
-	100	9	47	14	70	352	-	-	352	30
-	301	62	97	281	111	1,031	-	2	1,033	31
638	597	113	137	147	141	2,062	2	5	2,069	32
-	1	35	36	51	54	371	-	3	374	33
-	55	21	11	14	10	175	-	-	175	34
8	19	11	-	18	-	56	-	-	56	35
-	161	11	4	3	10	191	-	-	191	36
2	-	-	8	-	153	430	-	-	430	37
648	1,234	262	340	528	549	4,668	2	10	4,680	38

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1957

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Provincial governments and territories - Concluded:					
Grants-in-aid and shared-cost contributions - Concluded:					
Natural resources:					
39	Fish and game	66	-	-	-
Forests:					
40	Forest inventories	-	-	62	14
41	Reforestation	-	15	2	-
42	Spruce bud worm control	-	-	-	650
Lands: Settlement and agriculture:					
43	Agricultural lime assistance	4	36	49	44
44	Farm labour agreements	-	-	7	3
45	Other	126	2	6	6
46	Other	-	-	-	-
47	Total natural resources	196	53	126	717
Other:					
48	Civil defence	33	-	25	21
49	Other	25	-	5	-
50	Total civil defence and other	58	-	30	21
51	Total grants-in-aid and shared-cost contributions	6,573	1,125	4,819	8,742
52	Total amounts paid to provincial governments and territories	24,411	4,891	29,447	28,456
Municipal corporations:					
53	Grants in lieu of taxes on federal property	-	58	1,194	494
54	Special grants	-	-	-	925 ¹
Grants-in-aid and shared-cost contributions:					
Transportation:					
55	Air	-	-	5	31
56	Road	-	-	-	-
57	Health	-	-	-	-
58	Recreational and cultural services	-	-	-	-
59	Schools operated by local authorities	-	-	-	-
60	Other	-	-	-	-
61	Total amounts paid to municipal corporations	-	58	1,199	1,450
62	Grand total amounts paid to provincial governments, territories and municipal corporations	24,411	4,949	30,646	29,906

¹ Compensation to provinces under The Tax Rental Agreements Act, 1952.

² Includes transitional grant 2,250.

³ Contribution towards dam on the Conestogo River for the purposes of flood control and water conservation.

⁴ Okanagan flood control project.

⁵ Financial assistance to the new town of Oromocto - Capital assistance 750, operational 175.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1957

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
64	89	20	21	-	-	260	-	-	260	39
-	241	18	25	21	479	860	-	-	860	40
-	127	12	3	-	-	159	-	-	159	41
-	-	-	-	-	-	650	-	-	650	42
320	21	-	-	-	26	500	-	-	500	43
16	7	4	19	46	9	111	-	-	111	44
14	35	104	11	20	3	327	-	-	327	45
-	393 ³	28	-	-	367 ⁴	788	-	-	788	46
414	913	186	79	87	884	3,655	-	-	3,655	47
-	348	32	49	119	187	814	-	-	814	48
-	27	18	42	10	10	137	-	-	137	49
-	375	50	91	129	197	951	-	-	951	50
23,544	25,446	8,511	7,723	7,000	17,491	110,974	868	76	111,918	51
27,972	191,074	38,482	37,285	48,352	75,917	506,287	1,310	442	508,039	52
1,170	4,762	788	284	330	596	9,676	19	14	9,709	53
-	247 ⁶	-	-	-	-	1,172	-	-	1,172	54
79	7	7	68	210	49	456	-	-	456	55
135	419	46	-	141	-	741	-	-	741	56
-	275	213	-	77	-	565	-	-	565	57
-	-	-	-	-	17	17	-	-	17	58
-	74	60	-	461	60	655	-	-	655	59
-	142 ⁷	-	66	-	-	208	-	-	208	60
1,384	5,926	1,114	418	1,219	722	13,490	19	14	13,523	61
29,356	197,000	39,596	37,703	49,571	76,639	519,777	1,329	456	521,562	62

⁴ Grant to City of Ottawa re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

⁷ Grant to City of Toronto re slum clearance.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1958

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
				thousands of dollars	
Provincial governments and territories:					
1	Tax-sharing arrangements ¹	16,028	4,136	26,407	21,254
2	Share of income tax on power utilities	247	52	401	220
3	Subsidies	2,969 ²	657	2,057	1,679
4	Sub-total items 1 to 3	19,244	4,845	28,865	23,153
Grants-in-aid and shared-cost contributions:					
Transportation:					
Road:					
5	Trans-Canada highway	861	1,233	3,532	3,558
6	Railway grade crossing fund	-	-	-	-
7	Other	-	-	-	419
8	Other	-	-	-	-
9	Total transportation	861	1,233	3,532	3,977
Health:					
General health grants:					
10	Hospital construction	93	41	279	515
11	General public health	235	97	373	255
12	Tuberculosis control	202	48	190	170
13	Mental health	189	74	301	274
14	Venereal disease control	16	3	25	21
15	Crippled children	16	13	16	21
16	Professional training	25	7	31	19
17	Cancer control	54	13	179	128
18	Public health research	-	-	29	-
19	Laboratory and radiological services	154	24	292	285
20	Medical rehabilitation	20	-	40	42
21	Child and maternal health	79	15	96	80
22	Other	12	-	4	3
23	Total health	1,095	335	1,855	1,813
Social welfare:					
24	Old age assistance	1,300	142	1,324	1,565
25	Blind persons' allowances	153	37	313	310
26	Disabled persons' allowances	206	113	457	405
27	Unemployment assistance	1,788	73	26	42
28	Other	9	1	7	10
29	Total social welfare	3,456	366	2,127	2,332
Recreational and cultural services:					
30	Camp ground and picnic area development.....	-	-	1	3
Education:					
Vocational training:					
31	Youth training	28	6	33	13
32	Apprenticeship training	46	-	78	61
33	Vocational schools assistance	73	53	127	136
34	Training of persons to fit them for gainful employment	-	-	175	16
35	Training of disabled persons	11	3	33	51
36	Other	-	-	-	-
37	Citizenship and language instruction for immigrants.....	-	-	3	1
38	Other	227	-	3	-
39	Total education	385	62	452	278

See footnotes on following page.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued**
For the Fiscal Year Ended March 31, 1958

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
43,060	74,379	32,350	33,071	43,636	58,983	353,304	419	520	354,243	1
1,675	1,333	61	67	1,980	1,326	7,362	-	-	7,362	2
3,242	3,641	2,031	2,080	2,274	1,281	21,911	40	45	21,996	3
47,977	79,353	34,442	35,218	47,890	61,590	382,577	459	565	383,601	4
-	12,419	2,729	3,346	5,290	16,418	49,386	-	-	49,386	5
99	261	18	-	108	-	486	-	-	486	6
-	205	-	-	-	400	1,024	267	-	1,291	7
-	42	-	5	-	-	47	-	-	47	8
99	12,927	2,747	3,351	5,398	16,818	50,943	267	-	51,210	9
1,092	3,267	384	321	629	1,418	8,039	-	10	8,049	10
1,316	1,792	397	503	554	768	6,290	-	27	6,317	11
1,435	800	221	220	225	287	3,798	34	8	3,840	12
1,939	1,956	346	402	463	582	6,526	-	-	6,526	13
109	140	30	31	37	44	456	-	-	456	14
139	149	30	29	37	20	470	-	3	473	15
87	268	26	21	34	43	561	-	5	566	16
1,044	1,100	195	202	246	268	3,429	-	4	3,433	17
198	150	15	40	-	26	458	-	7	465	18
493	-	422	344	482	186	2,682	-	-	2,682	19
212	90	58	54	42	75	633	-	-	633	20
245	218	113	104	133	83	1,166	-	-	1,166	21
23	25	4	4	6	7	88	-	-	88	22
8,332	9,955	2,241	2,275	2,888	3,807	34,596	34	64	34,694	23
8,755	5,669	1,304	1,441	1,548	1,983	25,031	10	29	25,070	24
1,265	736	170	176	189	214	3,563	2	11	3,576	25
6,049	2,524	273	317	397	349	11,090	-	2	11,092	26
-	2,135	751	627	-	2,791	8,233	-	-	8,233	27
-	109	25	16	14	41	232	-	-	232	28
16,069	11,173	2,523	2,577	2,148	5,378	48,149	12	42	48,203	29
-	237	27	16	40	168	492	-	-	492	30
-	100	16	47	20	49	312	-	-	312	31
-	306	91	121	355	274	1,332	-	-	1,332	32
-	-	156	115	909	280	1,849	-	2	1,851	33
-	20	46	37	51	52	397	-	-	397	34
-	102	27	18	10	15	270	-	-	270	35
3	8	11	-	25	4	51	-	-	51	36
-	167	15	7	10	38	241	-	-	241	37
2	-	-	74	-	7	313	-	-	313	38
5	703	362	419	1,380	719	4,765	-	2	4,767	39

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1958

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources:				
40	Fish and game	19	-	-	-
	Forests:				
41	Forest inventories	-	-	11	18
42	Forest fire protection	34	1	21	37
43	Forest access roads and trails	3	-	14	30
44	Bud worm control	-	-	-	986
45	Other	-	16	4	-
	Lands: Settlement and agriculture:				
46	Agricultural lime assistance	4	36	68	46
47	Land protection and reclamation	125	-	-	-
48	Farm labour agreements	-	-	9	3
49	Other	8	3	16	2
50	Other	-	-	-	-
51	Total natural resources	193	56	143	1,122
	Other:				
52	Civil defence	14	-	39	34
53	Other	-	-	5	-
54	Total civil defence and other	14	-	44	34
55	Total grants-in-aid and shared-cost contributions	6,004	2,052	8,154	9,559
56	Total amounts paid to provincial governments and territories	25,248	6,897	37,019	32,712
	Municipal corporations:				
57	Grants in lieu of taxes on federal property	33	76	1,892	781
58	Special grants	-	-	-	350 ⁵
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
59	Air	-	-	1	17
60	Road	-	-	-	-
61	Health	-	-	-	-
62	Schools operated by local authorities	-	-	175	-
63	Other	-	-	-	-
64	Total amounts paid to municipal corporations	33	76	2,068	1,148
65	Grand total amounts paid to provincial governments, territories and municipal corporations	25,281	6,973	39,087	33,660

¹ Compensation to provinces under the Federal-Provincial Tax-Sharing Arrangements.

² Includes transitional grant 1,400

³ Contribution towards dam on the Conestogo River for the purposes of flood control and water conservation.

⁴ Okanagan flood control project.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
16	75	36	30	-	-	176	-	-	176	40
-	221	19	24	58	462	813	-	-	813	41
-	153	42	49	62	101	500	-	-	500	42
-	249	118	95	24	77	610	-	-	610	43
-	-	-	-	-	84	1,070	-	-	1,070	44
-	20	11	2	-	-	53	-	-	53	45
252	46	-	-	-	48	500	-	-	500	46
-	-	124	-	-	-	249	-	-	249	47
17	9	15	20	46	9	128	-	-	128	48
9	36	17	35	21	13	160	-	-	160	49
-	282 ⁵	63	-	-	255 ⁴	600	-	-	600	50
294	1,091	445	255	211	1,049	4,859	-	-	4,859	51
-	451	33	43	142	212	968	-	-	968	52
-	27	-	10	20	10	72	-	-	72	53
-	478	33	53	162	222	1,040	-	-	1,040	54
24,799	36,564	8,378	8,946	12,227	28,161	144,844	313	108	145,265	55
72,776	115,917	42,820	44,164	60,117	89,751	527,421	772	673	528,866	56
2,424	8,166	1,040	625	1,045	1,453	17,535	25	35	17,595	57
-	247 ⁶	-	-	-	-	597	-	-	597	58
69	26	8	28	25	146	320	-	-	320	59
-	444	-	-	4	102	550	-	-	550	60
-	225	50	-	62	-	337	-	-	337	61
186	168	28	-	387	444	1,388	-	-	1,388	62
2	1,000 ⁷	-	2	-	20	1,024	-	-	1,024	63
2,681	10,276	1,126	655	1,523	2,165	21,751	25	35	21,811	64
75,457	126,193	43,946	44,819	61,640	91,916	549,172	797	708	550,677	85

⁵ Financial assistance to the new town of Oromocto.

⁶ Grant to City of Ottawa re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

⁷ Grant to City of Toronto re slum clearance.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued**
For the Fiscal Year Ended March 31, 1959

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
				thousands of dollars	
	Provincial governments and territories:				
1	Federal-provincial tax-sharing arrangements	16,892	4,277	27,399	22,264
2	Share of income tax on power utilities	286	49	460	202
3	Subsidies	23,669 ²	3,157 ³	9,557 ³	9,179 ³
4	Sub-total items 1 to 3	40,847	7,483	37,416	31,645
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
	Road:				
5	Trans-Canada highway	4,753	535	2,474	11,353
6	Roads leading to resources	-	-	-	-
7	Railway grade crossing fund	-	-	126	108
8	Other	-	-	334	221
9	Total transportation	4,753	535	2,934	11,682
	Health:				
10	Hospital insurance and diagnostic services	2,858	-	1,573	-
	General health grants:				
11	Hospital construction	67	142	320	448
12	General public health	259	78	368	272
13	Tuberculosis control	116	48	188	165
14	Mental health	204	67	306	262
15	Venereal disease control	16	3	24	20
16	Crippled children	4	6	20	20
17	Professional training	17	2	31	19
18	Cancer control	15	12	152	123
19	Public health research	-	-	33	-
20	Laboratory and radiological services	131	49	340	283
21	Medical rehabilitation	15	14	31	41
22	Child and maternal health	41	15	96	79
23	Other	2	2	12	7
24	Total health	3,745	438	3,494	1,739
	Social welfare:				
25	Old age assistance	1,715	192	1,611	1,829
26	Blind persons' allowances	200	43	377	358
27	Disabled persons' allowances	302	169	663	552
28	Unemployment assistance	3,041	68	298	181
29	Other	8	3	13	14
30	Total social welfare	5,266	475	2,962	2,934
	Recreational and cultural services:				
31	Camp ground and picnic area development	54	2	24	47
	Education:				
	Vocational training:				
32	Youth training	32	7	41	65
33	Apprenticeship training	46	-	82	72
34	Vocational schools assistance	92	100	160	138
35	Training of persons to fit them for gainful employment	-	-	165	39
36	Training of disabled persons	13	3	40	45
37	Other	-	-	-	-
38	Citizenship and language instruction for immigrants	-	-	3	-
39	Other	194	-	4	-
40	Total education	377	110	495	359

See footnotes on following page.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued**
For the Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
55,004	93,322	33,577	34,261	46,341	64,816	398,153	422 ¹	525 ¹	399,100	1
2,281	1,590	47	96	2,216	1,456	8,683	-	-	8,683	2
3,242	3,641	2,032	2,080	2,274	1,281	60,112	40	45	60,197	3
60,527	98,553	35,636	36,437	50,831	67,533	466,948	462	570	467,980	4
-	15,913	1,814	168	2,229	11,891	51,130	-	-	51,130	5
-	-	-	750	-	1,001	1,751	-	-	1,751	6
208	579	6	161	-	442	1,630	-	-	1,630	7
230	87	-	37	-	-	909	-	-	909	8
438	16,579	1,820	1,116	2,229	13,334	55,420	-	-	55,420	9
-	13,140	7,148	8,430	8,775	12,784	54,708	-	-	54,708	10
6,915	4,245	712	1,202	1,139	1,637	16,827	-	-	16,827	11
1,859	2,146	489	437	617	872	7,197	-	35	7,232	12
1,499	817	195	210	230	273	3,741	35	8	3,782	13
2,071	2,003	336	402	541	603	6,795	-	-	6,795	14
93	145	29	29	37	47	443	-	-	443	15
92	152	29	25	37	24	409	-	4	413	16
132	266	32	23	36	53	611	-	6	617	17
1,026	1,182	175	191	252	246	3,374	-	5	3,379	18
190	127	26	46	13	23	458	-	7	465	19
1,379	82	246	281	493	250	3,514	-	-	3,514	20
234	142	56	48	30	81	692	-	-	692	21
584	461	88	107	95	134	1,700	-	-	1,700	22
86	34	6	5	7	7	148	-	-	148	23
15,940	24,922	9,567	11,436	12,302	17,034	100,617	35	63	100,715	24
10,593	6,707	1,573	1,763	1,877	2,292	30,152	13	40	30,205	25
1,501	887	199	203	224	249	4,221	2	13	4,238	28
8,383	3,486	381	406	516	490	15,328	-	3	15,331	27
-	9,325	1,604	1,421	1,859	6,137	23,934	-	-	23,934	26
-	201	34	120	16	28	437	-	-	437	29
20,457	20,586	3,791	3,913	4,492	9,196	74,072	15	56	74,143	30
-	924	119	51	138	364	1,723	-	-	1,723	31
-	100	13	48	16	41	363	-	-	363	32
-	520	76	125	391	362	1,674	-	1	1,675	33
-	2,314	143	199	1,119	462	4,727	7	62	4,796	34
-	29	54	55	79	89	510	-	-	510	35
-	99	19	18	15	14	266	-	-	266	36
-	4	9	-	28	5	44	-	-	44	37
-	198	15	7	6	19	248	-	-	248	38
2	-	-	-	-	25	225	190	-	415	39
2	3,264	329	452	1,652	1,017	8,057	197	63	8,317	40

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1959

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Provincial governments and territories - Concluded:					
Grants-in-aid and shared-cost contributions - Concluded:					
Natural resources:					
41	Fish and game	-	-	-	-
Forests:					
42	Forest inventories	-	2	16	9
43	Forest fire protection	55	-	36	52
44	Forest access roads and trails	56	-	32	22
45	Bud worm control	-	-	-	452
46	Reforestation	-	17	3	-
Lands: Settlement and agriculture:					
47	Agricultural lime assistance	33	53	101	86
48	Land protection and reclamation	125	-	-	-
49	Farm labour agreements	-	-	7	3
50	Other	13	3	19	4
51	Other	-	-	-	-
52	Total natural resources	282	75	214	628
Other:					
53	Civil defence	25	1	49	38
54	Winter works projects in municipalities	-	-	-	61
55	Grants to research councils	-	-	5	-
56	Total other	25	1	54	99
57	Total grants-in-aid and shared-cost contributions	14,502	1,636	10,177	17,488
58	Total amounts paid to provincial governments and territories	55,349	9,119	47,593	49,133
Municipal corporations:					
59	Grants in lieu of taxes on federal property	133	89	1,922	926
60	Special grants	-	-	-	961 ^a
Grants-in-aid and shared-cost contributions:					
Transportation:					
61	Air	-	-	2	49
62	Road	-	-	-	-
63	Health	-	-	-	-
64	Schools operated by local authorities	-	40	-	-
65	Slum clearance	-	-	144	-
66	Other	-	-	-	-
67	Total amounts paid to municipal corporations	133	129	2,068	1,936
68	Grand total amounts paid to provincial governments, territories and municipal corporations	55,482	9,248	49,661	51,069

¹ Federal tax abatement grant.

² Consists of Atlantic Provinces adjustment grant 7,500, transitional grant 1,050, additional subsidies for the years 1957-8 and 1958-9, 13,550 and annual statutory subsidies 1,569.

³ Includes Atlantic Provinces adjustment grants: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁴ Contribution towards dam on the Gensetoge River for the purposes of flood control and water conservation.

TABLE 17. Amounts paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
109	75	36	45	-	-	265	-	-	265	41
-	206	23	19	111	443	829	-	-	829	42
-	221	50	69	94	171	748	-	-	748	43
-	989	236	179	133	441	2,088	-	-	2,088	44
-	-	-	-	-	-	452	-	-	452	45
-	157	8	3	-	12	200	-	-	200	46
740	47	-	-	-	57	1,117	-	-	1,117	47
-	-	97	-	-	-	222	-	-	222	48
17	8	14	19	55	9	130	-	-	130	49
26	38	45	167	14	66	395	-	-	395	50
-	353 ⁴	17	-	-	315 ⁵	685	-	-	685	51
892	2,092	526	501	407	1,514	7,131	-	-	7,131	52
-	449	61	51	126	225	1,025	-	-	1,025	53
-	-	51	33	-	104	249	-	-	249	54
-	27	-	10	10	10	62	-	-	62	55
-	476	112	94	136	339	1,336	-	-	1,336	56
37,729	68,843	16,264	17,563	21,356	42,798	248,356	247	182	248,785	57
98,256	167,396	51,920	54,000	72,187	110,351	715,304	709	752	716,765	58
2,769	9,821	1,545	726	1,676	2,245	21,852	132	20	22,004	59
-	274 ⁷	-	-	-	-	1,235	-	-	1,235	60
45	155	4	15	31	20	321	-	-	321	81
154	1,789	-	86	422	-	2,451	-	-	2,451	62
-	256	-	-	-	96	354	-	-	354	63
24	59	-	69	1	378	571	-	-	571	64
2,464	740	-	-	-	-	3,348	-	-	3,348	65
5	15	-	-	-	24	44	-	-	44	66
3,461	13,109	1,549	896	2,130	2,765	30,176	132	20	30,328	67
103,717	180,505	53,469	54,896	74,317	113,116	745,480	841	772	747,093	68

⁴ Okanagan flood control project.

⁵ Financial assistance to the town of Oromocto.

⁷ Grant to city of Ottawa re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Provincial governments and territories:					
1	Federal-provincial tax-sharing arrangements	20,017	4,390	31,945	26,298
2	Share of income tax on power utilities	177	36	233	100
3	Subsidies	17,069 ¹	3,157 ²	9,557 ³	9,179 ³
4	Sub-total items 1 to 3	37,263	7,583	41,735	35,577
Grants-in-aid and shared-cost contributions:					
Transportation:					
Road:					
5	Trans-Canada highway	5,353	1,172	3,129	8,121
6	Roads leading to resources	333	1,127	1,971	885
7	Railway grade crossing fund	6	-	420	35
8	Other	-	-	338	96
9	Total transportation	5,692	2,299	5,858	9,137
Health:					
10	Hospital insurance and diagnostic services	4,708	447	8,163	4,575
General health grants:					
11	Hospital construction	200	132	89	210
12	General public health	256	84	449	332
13	Tuberculosis control	131	38	187	159
14	Mental health	182	83	375	301
15	Venereal disease control	16	3	18	16
16	Crippled children	4	2	19	58
17	Professional training	18	4	30	19
18	Cancer control	2	13	133	74
19	Public health research	-	-	38	-
20	Laboratory and radiological services	190	37	100	106
21	Medical rehabilitation	21	13	11	40
22	Child and maternal health	42	12	63	42
23	Other	3	1	13	9
24	Total health	5,773	869	9,688	5,941
Social welfare:					
25	Old age assistance	1,736	205	1,619	1,789
26	Blind persons' allowances	201	41	379	349
27	Disabled persons' allowances	349	198	759	596
28	Unemployment assistance	3,670	113	654	351
29	Other	9	3	11	17
30	Total social welfare	5,965	560	3,422	3,102
Recreational and cultural services:					
31	Camp ground and picnic area development	53	15	52	58
Education:					
Vocational training:					
32	Youth training	8	5	10	15
33	Apprenticeship training	64	-	89	94
34	Vocational schools assistance	89	124	159	210
35	Training of persons to fit them for gainful employment	-	-	142	31
36	Training of disabled persons	12	2	35	43
37	Other	20	2	27	30
38	Citizenship and language instruction for immigrants	-	-	3	-
39	Other	2	-	8	-
40	Total education	195	133	473	423

See footnotes on following page.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
68,631	106,211	39,452	40,232	55,370	67,853	460,399	420 ¹	522 ²	461,341	1
1,504	1,043	20	51	1,239	350	4,753	-	-	4,753	2
3,242	3,641	2,065	2,098	2,400	1,281	53,689	40	45	53,774	3
73,377	110,895	41,537	42,381	59,009	69,484	518,841	460	567	519,868	4
-	18,436	1,725	33	1,066	14,229	53,264	-	-	53,264	5
-	119	956	961	1,878	770	9,000	-	-	9,000	6
200	1,183	-	-	39	894	2,777	-	-	2,777	7
236	54	-	44	-	-	768	-	-	768	8
436	19,792	2,681	1,038	2,983	15,893	65,809	-	-	65,809	9
-	71,893	11,324	13,378	15,899	20,406	150,593	-	-	150,593	10
4,886	6,614	536	642	402	1,430	14,941	-	-	14,941	11
2,088	2,924	509	462	653	870	8,637	-	32	8,669	12
1,468	809	202	202	254	309	3,759	29	8	3,796	13
2,242	2,130	351	393	985	642	7,684	7	-	7,691	14
104	142	28	29	38	47	441	-	-	441	15
133	146	28	25	38	44	497	-	6	503	16
147	299	32	27	37	41	654	-	2	656	17
1,123	1,079	184	187	254	271	3,320	-	8	3,328	18
180	124	18	30	17	29	436	-	8	444	19
1,961	269	170	95	56	29	3,013	-	-	3,013	20
306	62	56	47	32	85	673	-	-	673	21
645	470	162	112	134	160	1,842	-	-	1,842	22
84	32	8	9	6	7	172	-	5	177	23
15,177	86,993	13,608	15,638	18,605	24,370	196,662	36	69	196,767	24
10,689	6,608	1,581	1,757	1,956	2,354	30,294	15	40	30,349	25
1,494	839	195	196	223	263	4,180	2	15	4,197	26
8,307	3,859	433	433	537	575	16,046	1	4	16,051	27
7,791	14,029	2,380	1,828	2,072	7,246	40,134	-	33	40,167	28
-	110	12	25	14	7	208	-	-	208	29
28,281	25,445	4,601	4,239	4,802	10,445	90,862	18	92	90,972	30
-	633	179	290	222	392	1,894	7	5	1,906	31
-	100	8	30	10	30	216	-	-	216	32
-	499	88	143	471	342	1,790	-	-	1,790	33
-	2,337	199	998	224	781	5,121	3	15	5,139	34
-	9	89	52	104	117	544	-	1	545	35
-	112	28	23	18	12	283	-	-	283	36
-	5	8	17	40	9	158	-	-	158	37
-	198	12	10	4	12	239	-	-	239	38
3	-	-	-	-	6	19	-	-	19	39
3	3,260	432	1,273	869	1,309	8,370	3	16	8,389	40

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
				thousands of dollars	
	Provincial governments and territories - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources:				
41	Fish and game	-	-	-	-
	Forests:				
42	Forest inventories	-	-	9	16
43	Forest fire protection	68	4	65	68
44	Forest access roads and trails	8	-	34	4
45	Reforestation	-	25	1	-
	Lands: Settlement and agriculture:				
46	Agricultural lime assistance	17	63	90	103
47	Land protection and reclamation	117	-	-	-
48	Farm labour agreements	-	-	7	4
49	Unharvested crops	-	-	-	-
50	Other	15	4	12	9
51	Other	-	-	-	-
52	Total natural resources	225	96	218	204
	Other:				
53	Civil defence	19	6	92	70
54	Winter works projects in municipalities	25	1	338	311
55	Grants to research councils	-	-	5	-
56	Total other	44	7	435	381
57	Total grants-in-aid and shared-cost contributions	17,947	3,979	20,146	19,246
58	Total amounts paid to provincial governments and territories	55,210	11,562	61,881	54,823
	Municipal corporations:				
59	Grants in lieu of taxes on federal property	76	113	2,175	904
60	Special grants	-	-	-	1,656 ⁴
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
61	Air	-	-	4	10
62	Road	-	-	-	-
63	Health	-	-	-	-
64	Schools operated by local authorities	-	-	-	-
65	Slum clearance	15	-	220	-
66	Other	-	-	-	-
67	Total amounts paid to municipal corporations	91	113	2,399	2,570
68	Grand total amounts paid to provincial governments, territories and municipal corporations	55,301	11,675	64,280	57,393

¹ Federal tax abatement grant.

² Consists of Atlantic Provinces adjustment grant 7,500, transitional grant 700, additional subsidies for the year 1959-60 7,300, and annual statutory subsidies 1,569.

³ Includes Atlantic Provinces adjustment grants: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁴ Contribution towards dam on the Conestogo River for the purposes of flood control and water conservation.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
165	75	73	40	-	-	353	-	-	353	41
-	182	21	44	60	408	740	-	-	740	42
-	343	80	104	187	311	1,230	-	-	1,230	43
-	545	99	162	104	640	1,596	-	-	1,596	44
-	182	10	-	-	13	231	-	-	231	45
873	43	-	-	-	84	1,273	-	-	1,273	46
-	-	44	-	-	-	161	-	-	161	47
18	9	14	22	51	9	134	-	-	134	48
-	-	235	2,911	1,599	-	4,745	-	-	4,745	49
10	149	47	110	38	22	416	-	-	416	50
-	161 ^a	-	-	-	14 ^b	175	-	-	175	51
1,066	1,689	623	3,393	2,039	1,501	11,054	-	-	11,054	52
-	586	91	71	278	350	1,563	-	-	1,563	53
1,426	1,996	383	322	1,069	714	6,585	-	6	6,591	54
-	27	-	10	10	10	62	-	-	62	55
1,426	2,609	474	403	1,357	1,074	8,210	-	6	8,216	56
46,389	140,421	22,598	26,274	30,877	54,984	382,861	64	188	383,113	57
119,766	251,316	64,135	68,635	89,886	124,468	901,702	524	755	902,981	58
3,996	9,801	1,259	747	1,605	1,875	22,551	33	21	22,605	59
-	250 ^c	-	-	-	-	1,908	-	-	1,908	60
47	16	20	27	7	7	138	-	-	138	61
430	1,216	-	320	-	-	1,966	-	-	1,966	62
-	136	9	-	290	98	533	-	-	533	63
5	112	30	480	-	235	862	-	-	862	64
-	521	-	-	-	-	756	-	-	756	65
105	4	-	-	-	68	177	-	-	177	66
4,583	12,036	1,318	1,574	1,902	2,283	28,889	33	21	28,943	67
124,349	263,372	65,453	70,229	91,788	126,751	930,591	557	776	931,924	68

^a Okanagan flood control project.

^b Financial assistance to the town of Oromocto.

^c Grant to City of Ottawa, re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1961

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Provincial governments and territories:					
1	Federal-provincial tax-sharing arrangements	20,460	4,802	32,243	26,749
2	Share of income tax on power utilities	130	42	346	115
3	Subsidies.....	17,069 ¹	3,157 ²	9,557 ³	9,179 ³
4	Sub-total items 1 to 3	37,659	8,001	42,146	36,043
Grants-in-aid and shared-cost contributions:					
Transportation:					
Road:					
5	Trans-Canada highway	6,579	551	3,257	3,461
6	Roads leading to resources	798	1,466	1,064	784
7	Railway grade crossing fund	-	-	714	210
8	Other	-	-	2	44
9	Total transportation	7,377	2,017	5,037	4,499
Health:					
10	Hospital insurance and diagnostic services	5,095	1,011	9,595	7,914
General health grants:					
11	Hospital construction	71	169	1,323	397
12	General public health	327	123	751	461
13	Tuberculosis control.....	126	29	146	157
14	Mental health	210	99	372	313
15	Professional training	43	2	74	72
16	Cancer control	23	12	42	62
17	Public health research	-	-	48	-
18	Medical rehabilitation and crippled children	25	9	47	78
19	Child and maternal health	20	4	72	42
20	Other	2	2	16	5
21	Total health	5,942	1,460	12,486	9,501
Social welfare:					
22	Old age assistance	1,708	217	1,608	1,747
23	Blind persons' allowances	208	40	381	342
24	Disabled persons' allowances	389	231	848	634
25	Unemployment assistance.....	2,833	111	1,609	1,396
26	Other	10	3	14	18
27	Total social welfare	5,148	602	4,460	4,137
Recreational and cultural services:					
28	Camp ground and picnic area development.....	70	10	52	71
Education:					
Vocational training:					
29	Apprenticeship training.....	35	-	96	99
30	Vocational schools assistance	115	18	183	725
31	Training of unemployed workers	49	-	234	75
32	Training of disabled persons	10	1	45	50
33	Other	26	6	36	43
34	Citizenship and language instruction for immigrants	-	-	2	-
35	Other	-	-	7	-
36	Total education	235	25	603	892

See footnotes on following page.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T	Total	No.
thousands of dollars										
70,386	113,792	40,078	40,578	57,146	73,686	479,900	435 ¹	538 ¹	480,873	1
1,221	578	27	58	1,449	260	4,226	-	-	4,226	2
3,242	3,641	2,054	2,092	2,358	1,281	53,630	40	48	53,718	3
74,829	118,011	42,159	42,728	60,953	75,227	537,756	475	586	538,817	4
-	17,869	542	34	268	16,135	48,696	-	-	48,696	5
322	1,504	1,602	1,940	1,536	984	12,000	-	-	12,000	8
421	1,872	269	333	-	1,515	5,334	-	-	5,334	7
44	6	96	-	-	-	192	-	-	192	8
787	21,251	2,509	2,307	1,604	18,634	66,222	-	-	66,222	9
13,937	84,484	13,049	14,454	16,906	22,493	188,938	169	262	189,389	10
4,956	6,999	1,201	803	322	1,354	17,595	-	-	17,595	11
2,636	2,617	704	675	986	1,192	10,472	-	49	10,521	12
1,274	785	177	151	211	266	3,342	22	12	3,376	13
2,417	2,622	406	395	631	656	8,121	20	-	8,141	14
283	501	78	64	107	65	1,289	-	2	1,291	15
915	1,039	181	186	252	305	3,017	-	3	3,020	16
594	578	44	50	82	63	1,459	-	8	1,467	17
387	228	131	82	85	109	1,159	-	-	1,159	18
556	388	74	80	72	113	1,423	-	-	1,423	19
52	32	6	4	8	7	134	-	15	149	20
27,989	100,271	16,051	16,944	19,662	28,643	236,949	211	351	237,511	21
10,977	8,829	1,601	1,770	2,009	2,332	30,598	16	43	30,657	22
1,457	841	187	196	221	269	4,142	1	19	4,162	23
7,996	4,163	455	484	556	643	16,379	1	6	16,386	24
14,185	12,918	3,277	2,270	2,556	10,313	51,446	54	20	51,520	25
1	98	25	27	19	10	225	-	-	225	26
34,596	24,647	5,545	4,727	5,361	13,567	102,790	72	88	102,950	27
10	930	181	182	266	410	2,182	9	9	2,200	28
-	564	81	153	446	164	1,638	-	-	1,638	29
-	2,450	250	568	268	564	5,141	11	14	5,166	30
40	18	164	119	158	139	996	-	-	996	31
-	153	23	24	17	7	330	-	-	330	32
1	107	15	46	33	8	321	-	2	323	33
-	184	12	11	2	12	223	-	-	223	34
2	-	-	-	-	9	18	-	-	18	35
43	3,476	545	921	924	903	8,667	11	16	8,694	36

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations — Continued
For the Fiscal Year Ended March, 1961

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories — Concluded:				
	Grants-in-aid and shared-cost contributions — Concluded:				
	Natural resources:				
	Fish and game:				
37	Registered traplines	—	—	—	—
38	Construction of vessels	19	49	118	37
	Forests:				
39	Forest inventories	—	—	11	29
40	Forest fire protection	67	5	43	63
41	Forest access roads and trails	—	—	7	10
42	Bud worm control	—	—	—	523
43	Reforestation	—	19	1	—
	Lands: Settlement and agriculture:				
44	Agricultural lime assistance	10	75	131	105
45	Land protection and reclamation	125	—	—	—
46	Transport of fodder, bedding and cattle	—	2	1	1
47	Farm labour agreements	—	5	9	4
48	Unharvested crops	—	—	—	—
49	Other	15	3	5	4
50	Other	—	—	—	—
51	Total natural resources	236	158	326	776
	Other:				
52	Civil defence	46	14	150	93
53	Winter works projects in municipalities	39	—	220	196
54	Grants to research councils	—	—	5	—
55	Total other	85	14	375	289
56	Total grants-in-aid and shared-cost contributions	19,093	4,286	23,339	20,265
57	Total amounts paid to provincial governments and territories	56,752	12,287	65,485	56,308
	Municipal corporations:				
58	Grants in lieu of taxes on federal property	147	102	2,135	1,075
59	Special grants	—	—	—	1,600 ⁴
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
60	Air	5	—	4	147
61	Road	—	—	—	—
62	Health	—	—	—	—
63	Schools operated by local authorities	—	—	57	—
64	Slum clearance	—	—	329	—
65	Other	—	—	—	—
66	Total amounts paid to municipal corporations	152	102	2,525	2,822
67	Grand total amounts paid to provincial governments, territories and municipal corporations	56,904	12,389	68,010	59,130

¹ Federal tax abstention grant.

² Consists of Atlantic Provinces adjustment grant 7,500, transitional grant 350, additional subsidy 7,650, and annual statutory subsidies 1,569.

³ Includes Atlantic Provinces adjustment grants: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁴ Okanagan flood control project.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1961**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	33	58	40	-	-	131	-	-	131	37
123	-	-	-	-	-	346	-	-	346	38
-	186	20	37	69	442	794	-	-	794	39
287	281	83	86	130	205	1,250	-	-	1,250	40
178	-	55	-	129	265	644	-	-	644	41
-	-	-	-	-	-	523	-	-	523	42
-	183	12	15	1	-	231	-	-	231	43
967	44	-	-	-	68	1,400	-	-	1,400	44
-	-	148	-	-	-	273	-	-	273	45
3	-	165	96	10	1	279	-	-	279	46
22	12	16	20	59	7	154	-	-	154	47
-	-	189	218	1,031	-	1,438	-	-	1,438	48
12	47	16	22	11	105	240	-	-	240	49
-	-	-	-	-	28 ⁶	28	-	-	28	50
1,592	786	762	534	1,440	1,121	7,731	-	-	7,731	51
-	798	124	132	405	483	2,245	-	-	2,245	52
1,686	2,447	259	789	1,545	1,727	8,908	3	-	8,911	53
-	27	-	10	10	10	62	-	-	62	54
1,686	3,272	383	931	1,960	2,220	11,215	3	-	11,218	55
66,703	154,633	25,976	26,546	31,417	63,498	435,756	306	464	436,526	56
141,532	272,644	68,135	69,274	92,370	138,725	973,512	781	1,050	975,343	57
4,872	9,937	1,454	846	1,590	2,443	24,601	38	83	24,722	58
-	207 ⁶	-	-	-	-	1,807	-	-	1,807	59
19	-	6	8	38	53	280	-	-	280	60
470	3,017	291	162	263	139	4,342	-	-	4,342	61
-	381	-	-	-	-	381	-	-	381	62
187	234	57	180	401	634	1,750	-	-	1,750	63
-	1,511	-	-	-	-	1,840	-	-	1,840	64
-	-	-	-	-	41 ⁷	41	-	-	41	65
5,548	15,287	1,808	1,196	2,292	3,310	35,042	38	83	35,163	66
147,080	287,931	69,943	70,470	94,662	142,035	1,008,554	819	1,133	1,010,506	67

⁵ Financial assistance to the town of Oromocto.

⁶ Grant to city of Ottawa re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

⁷ Contributions in respect of river bank protection.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Provincial governments and territories:					
1	Federal-provincial tax-sharing arrangements	20,078	4,781	32,317	26,233
2	Share of income tax on power utilities	149	54	475	93
3	Subsidies	17,156 ²	3,157 ²	9,632 ³	9,245 ³
4	Sub-total items 1 to 3	37,383	7,992	42,424	35,571
Grants-in-aid and shared-cost contributions:					
Transportation:					
Road:					
5	Trans-Canada highway	2,239	300	1,768	2,357
6	Roads leading to resources	800	954	1,765	1,210
7	Railway grade crossing fund	274	-	306	460
8	Other	-	-	-	236
9	Water	-	-	-	6
10	Total transportation	3,313	1,254	3,839	4,269
Health:					
11	Hospital insurance and diagnostic services	6,258	1,382	11,873	9,547
12	Hospital construction	593	18	1,140	351
General health grants:					
13	General public health	360	141	773	480
14	Tuberculosis control	144	29	139	126
15	Mental health	197	95	370	312
16	Professional training	77	26	75	59
17	Cancer control	13	15	48	124
18	Public health research	-	-	57	-
19	Medical rehabilitation and crippled children	113	13	34	95
20	Child and maternal health	32	7	53	39
21	Other	2	1	9	9
22	Total health	7,789	1,727	14,571	11,142
Social welfare:					
23	Old age assistance	1,673	249	1,569	1,760
24	Blind persons' allowances	209	40	386	349
25	Disabled persons' allowances	414	259	909	668
26	Unemployment assistance	4,417	173	1,743	1,371
27	Other	10	3	16	25
28	Total social welfare	6,723	724	4,623	4,173
Recreational and cultural services:					
29	Camp ground and picnic area development	43	8	33	32
Education:					
Technical and vocational training:					
30	Capital assistance to trade schools	2,681	80	433	819
31	Vocational high school training	17	44	130	138
32	Technician training	-	-	10	6
33	Trade and other occupational training	35	40	105	190
34	Apprenticeship training	95	-	102	88
35	Assistance to students	8	5	10	-
36	Training of unemployed workers	129	29	314	271
37	Training of disabled persons	10	1	43	34
38	Other	-	1	3	17
39	Citizenship and language instruction for immigrants	-	-	2	-
40	Other	-	-	1	-
41	Total education	2,975	200	1,133	1,563

See footnotes on following page.

**TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments,
Territories and Municipal Corporations - Continued**
For the Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
60,448	120,652	40,411	40,569	58,385	74,382	478,256	446 ¹	567 ¹	479,269	1
2,064	651	53	59	1,870	928	6,396	-	-	6,396	2
3,964	4,624	2,089	2,116	2,816	1,672	56,471	40	45	56,556	3
66,476	125,927	42,553	42,744	63,071	76,982	541,123	486	612	542,221	4
2,703	13,004	857	71	354	12,531	36,484	-	-	36,484	5
426	1,649	1,678	806	1,560	1,152	12,000	-	-	12,000	6
119	1,537	-	223	249	292	3,460	-	-	3,460	7
-	174	-	-	-	220	630	-	-	630	8
8	-	-	-	-	-	14	-	-	14	9
3,256	16,364	2,535	1,100	2,463	14,195	52,588	-	-	52,588	10
73,022	104,499	15,246	15,954	19,730	25,698	283,209	296	378	283,883	11
4,988	7,620	1,191	762	1,328	1,009	19,000	-	-	19,000	12
1,641	2,677	689	659	1,039	1,147	9,606	-	54	9,660	13
1,232	729	168	159	215	274	3,215	22	12	3,249	14
2,476	2,603	426	406	638	693	8,216	22	-	8,238	15
466	403	78	71	126	67	1,448	-	-	1,448	16
480	1,170	181	183	255	313	2,782	-	3	2,785	17
650	595	95	64	90	59	1,610	-	7	1,617	18
533	252	130	98	113	233	1,614	-	1	1,615	19
548	394	77	68	61	109	1,388	-	-	1,388	20
45	29	6	4	7	7	119	-	-	119	21
86,081	120,971	18,287	18,428	23,602	29,609	332,207	340	455	333,002	22
10,896	6,903	1,652	1,762	2,001	2,284	30,749	16	46	30,811	23
1,412	837	188	193	223	270	4,107	2	21	4,130	24
7,461	4,503	478	490	559	685	16,426	2	8	16,434	25
38,222	16,990	4,234	4,176	4,217	16,425	91,968	38	38	92,044	26
-	91	86	49	12	17	309	-	-	309	27
57,991	29,324	6,638	6,670	7,012	19,681	143,559	58	111	143,728	28
29	643	117	59	195	541	1,700	14	-	1,714	29
1,509	8,625	475	598	1,778	877	17,875	26	-	17,901	30
-	824	173	187	214	228	1,955	10	-	1,965	31
2,825	258	-	72	179	-	3,350	-	2	3,352	32
3,376	293	66	158	696	449	5,408	-	22	5,430	33
-	565	115	147	472	577	2,161	-	-	2,161	34
100	100	7	30	10	60	330	1	1	332	35
930	936	267	231	235	599	3,941	-	-	3,941	36
-	193	37	31	10	9	368	-	-	368	37
90	136	5	-	2	26	280	-	-	280	38
-	193	10	12	2	14	233	-	-	233	39
-	-	-	-	-	-	1	230	-	231	40
8,830	12,123	1,155	1,466	3,598	2,839	35,902	267	25	36,194	41

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations — Continued
For the Fiscal Year Ended March 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
				thousands of dollars	
	Provincial governments and territories—Concluded:				
	Grants-in-aid and shared-cost contributions—Concluded:				
	Natural resources:				
	Fish and game:				
42	Registered traplines	—	—	—	—
43	Construction of vessels	66	29	97	110
	Forests:				
44	Forest inventories	—	—	17	23
45	Forest fire protection	69	3	42	62
46	Forest access roads and trails	—	—	115	151
47	Bud worm control	—	—	—	499
48	Reforestation	—	25	1	—
49	Forest stand improvement	—	—	236	—
	Lands: Settlement and agriculture:				
50	Agricultural lime assistance	18	71	116	106
51	Land protection and reclamation	125	—	—	—
52	Transport of fodder, equipment and cattle	—	—	—	—
53	Farm labour agreements	—	5	9	4
54	Construction of potato warehouses	—	—	—	—
55	Harvesting cereal crops for fodder	—	—	—	—
56	Other	14	202 ⁴	5	2
57	Other	—	—	—	—
58	Total natural resources	292	335	638	957
	Other:				
59	Civil defence	29	16	182	145
60	Winter works projects in municipalities	214	11	312	324
61	Grants to research councils	—	—	15	—
62	Other	267 ⁷	—	—	—
63	Total other	510	27	509	469
64	Total grants-in-aid and shared-cost contributions	21,645	4,275	25,366	22,605
65	Total amounts paid to provincial governments and territories	59,028	12,267	67,790	58,176
	Municipal corporations:				
66	Grants in lieu of taxes on federal property	141	121	2,065	977
67	Special grants	—	—	—	1,529 ⁸
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
68	Air	15	—	—	24
69	Road	24	—	—	—
70	Water	—	—	—	—
71	Health	4	—	—	—
72	Schools operated by local authorities	—	—	—	—
73	Slum clearance	—	—	260	150
74	Other	—	—	—	—
75	Total amounts paid to municipal corporations	184	121	2,325	2,680
76	Grand total amounts paid to provincial governments, territories and municipal corporations	59,212	12,388	70,115	60,836

¹ Federal tax abstention grant.

² Consists of Atlantic Provinces adjustment grant 7,500, additional subsidy 8,000, and annual statutory subsidies 1,656.

³ Includes Atlantic Provinces adjustment grants: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁴ Includes contributions in respect of fusarium rot, 195.

⁵ Includes contributions in respect of crop insurance, 353.

⁶ Conservation and control of water resources.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	73	36	40	-	-	149	-	-	149	42
-	-	-	-	-	-	302	-	-	302	43
-	189	19	37	83	335	703	-	-	703	44
281	290	84	85	134	198	1,248	-	-	1,248	45
1,100	221	277	264	518	1,240	3,886	-	-	3,886	46
-	-	-	-	-	-	499	-	-	499	47
-	179	8	10	5	-	228	-	-	228	48
-	-	-	-	-	-	236	-	-	236	49
2,239	37	-	-	-	75	2,662	-	-	2,662	50
-	-	217	-	-	-	342	-	-	342	51
-	-	317	690	85	-	1,092	-	-	1,092	52
21	11	17	20	57	8	152	-	-	152	53
-	-	141	38	-	24	203	-	-	203	54
-	-	19	163	4	-	186	-	-	186	55
19	60	379 ⁷	33	10	7	731	-	-	731	58
-	156 ⁸	-	-	-	37	193	50	10	253	57
3,660	1,216	1,514	1,380	896	1,924	12,812	50	10	12,872	58
427	1,011	151	109	443	566	3,079	-	-	3,079	59
10,634	5,371	633	1,161	2,531	3,057	24,248	-	5	24,253	60
-	40	-	15	10	15	95	-	-	95	61
-	-	-	-	-	-	267	2	-	269	62
11,061	6,422	784	1,285	2,984	3,638	27,689	2	5	27,696	63
170,908	187,063	31,030	30,388	40,750	72,427	606,457	731	606	607,794	64
237,384	312,990	73,583	73,132	103,821	149,409	1,147,580	1,217	1,218	1,150,015	65
3,481	11,831	1,594	886	1,717	2,133	24,946	-	88	25,034	66
-	215 ⁹	-	-	-	-	1,744	-	-	1,744	67
26	25	22	7	6	85	210	-	-	210	68
-	2,834	-	93	237	-	2,988	-	-	2,988	69
140 ¹⁰	-	-	-	-	57 ¹¹	197	-	-	197	70
-	643	-	-	-	-	647	-	-	647	71
158	423	261	219	757	304	2,122	-	-	2,122	72
1,046	1,460	-	-	-	215	3,131	-	-	3,131	73
4	-	-	-	-	-	4	-	-	4	74
4,855	17,231	1,877	1,205	2,717	2,794	35,989	-	88	36,077	75
242,239	330,221	75,460	74,337	106,538	152,203	1,183,569	1,217	1,306	1,186,092	76

⁷ Contributions towards special works program for fishing settlements.

⁸ Financial assistance to the town of Oromocto.

⁹ Grant to city of Ottawa re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

¹⁰ Contribution in respect of retaining wall.

¹¹ Contributions in respect of bank protection on the Fraser River.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1963

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Provincial governments and territories:					
1	Federal-provincial fiscal arrangements	13,919	3,227	23,294	16,838
2	Share of income tax on power utilities	170	52	479	40
3	Subsidies	20,156 ²	4,157 ³	12,632 ³	12,245 ³
4	Sub-total items 1 to 3	34,245	7,436	36,405	29,123
Grants-in-aid and shared-cost contributions:					
Transportation:					
Road:					
5	Trans-Canada highway	1,043	66	1,125	1,585
6	Roads leading to resources	724	904	900	906
7	Railway grade crossing fund	-	-	122	302
8	Other	-	-	91	86
9	Water	-	-	15	-
10	Other	-	200	-	-
11	Total transportation	1,767	1,170	2,253	2,879
Health:					
12	Hospital insurance and diagnostic services	7,473	1,674	13,520	10,895
13	Hospital construction	633	134	1,319	700
General health grants:					
14	General public health	358	171	614	490
15	Tuberculosis control	139	29	140	125
16	Mental health	210	74	368	296
17	Professional training	90	15	81	52
18	Cancer control	13	16	59	125
19	Public health research	-	-	62	-
20	Medical rehabilitation and crippled children	57	11	63	79
21	Child and maternal health	43	11	52	35
22	Other	2	1	9	7
23	Total health	9,018	2,136	16,287	12,804
Social welfare:					
24	Old age assistance	1,987	375	2,008	2,066
25	Blind persons' allowances	247	47	450	410
26	Disabled persons' allowances	533	312	1,114	791
27	Unemployment assistance	4,303	194	1,585	1,607
28	Other	22	3	30	64
29	Total social welfare	7,092	931	5,187	4,938
Recreational and cultural services:					
30	Camp ground and picnic area development	-	-	-	32
31	Fitness and amateur sport	31	31	31	27
32	Total recreational and cultural services	31	31	31	59
Education:					
Technical and vocational training:					
33	Capital assistance to trade schools	12,932	825	2,608	1,853
34	Vocational high school training	7	28	178	94
35	Technician training	-	-	15	33
36	Trade and other occupational training	81	23	148	252
37	Apprenticeship training	53	-	128	90
38	Assistance to students	8	6	10	15
39	Training of unemployed workers	114	88	417	206
40	Training of disabled persons	9	3	87	52
41	Other	10	2	44	28
42	Citizenship and language instruction for immigrants	-	2	1	-
43	Other	-	-	-	-
44	Total education	13,194	977	3,636	2,623

See footnotes on following page.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Continued
For the Fiscal Year Ended March 31, 1963

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
77,859	- 177	18,712	28,380	14,218	2,502	198,772	1,346 ¹	2,177 ¹	202,295	1
4,481	968	47	26	2,647	1,090	10,000	-	-	10,000	2
3,964	4,624	2,089	2,118	2,816	1,672	66,471	-	-	66,471	3
86,304	5,415	20,848	30,522	19,681	5,264	275,243	1,346	2,177	278,766	4
9,622	4,911	500	48	10	10,300	29,210	-	-	29,210	5
2,281	1,391	667	582	869	1,142	10,366	-	-	10,366	6
152	1,402	57	98	481	214	2,828	-	-	2,828	7
971	17	-	-	-	318	1,481	-	-	1,481	8
-	-	-	-	-	-	15	-	-	15	9
-	-	-	-	-	-	200	-	-	200	10
13,026	7,721	1,224	728	1,360	11,972	44,100	-	-	44,100	11
88,714	122,103	17,349	18,278	25,785	30,049	335,840	310	523	336,673	12
5,786	6,558	825	881	1,694	1,464	19,994	-	6	20,000	13
1,923	3,275	685	603	1,070	1,173	10,362	-	63	10,425	14
1,238	714	166	136	210	240	3,137	9	6	3,152	15
2,331	2,554	422	378	844	625	7,902	21	-	7,923	16
501	410	50	67	134	112	1,512	-	-	1,512	17
586	1,170	180	182	257	308	2,896	-	2	2,898	18
562	529	57	38	98	104	1,450	-	8	1,458	19
628	212	109	124	110	187	1,580	-	1	1,581	20
501	366	79	70	93	96	1,346	-	-	1,346	21
44	30	15	3	6	7	124	114 ⁴	390 ⁴	628	22
102,814	137,921	19,937	20,760	30,101	34,365	386,143	454	999	387,596	23
13,794	8,458	2,002	2,221	2,524	2,675	38,110	15	54	38,179	24
1,663	992	214	241	272	320	4,856	2	24	4,882	25
8,578	5,537	578	631	697	853	19,624	2	8	19,634	26
33,580	23,794	4,625	4,558	6,202	15,940	96,388	45	44	96,477	27
-	137	141	67	31	31	526	-	-	526	28
57,815	36,918	7,560	7,718	9,726	19,819	159,504	64	130	159,698	29
-	535	153	104	168	282	1,272	15	13	1,300	30
-	51	37	35	35	35	313	21	22	356	31
-	586	190	139	201	317	1,585	36	35	1,656	32
7,391	119,357	3,123	4,363	22,167	4,421	179,040	526	61	179,627	33
-	841	155	168	213	239	1,921	9	-	1,930	34
5,445	948	6	117	209	15	6,788	-	6	6,794	35
5,380	544	49	196	1,016	474	8,143	9	21	8,173	36
-	626	99	152	528	497	2,171	-	1	2,172	37
100	100	7	30	10	30	316	-	3	319	38
1,655	3,928	265	281	252	541	7,747	-	4	7,751	39
299	215	36	32	7	9	749	-	-	749	40
142	72	5	13	60	24	400	-	-	400	41
-	180	7	11	1	13	215	1	-	218	42
-	-	-	-	-	-	-	327	-	327	43
20,412	126,811	3,752	5,361	24,461	6,263	207,490	872	96	208,458	44

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Concluded
For the Fiscal Year Ended March 31, 1963

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources:				
	Fish and game:				
45	Registered traplines	-	-	-	-
46	Construction of vessels	36	-	168	122
	Forests:				
47	Forest inventories, reforestation, forest fires protection and forest access road construction	159	40	148	221
48	Bud worm control	-	-	-	190
49	Forest stand improvement	-	-	236	-
	Lands: Settlement and agriculture:				
50	Agricultural lime assistance.....	12	69	83	90
51	4-H clubs	2	2	5	7
52	Transport of fodder, equipment and cattle	-	-	-	-
53	Farm labour agreements	-	5	9	5
54	Agriculture rehabilitation and development	-	15	30	62
55	Crop insurance	-	8	-	-
56	Other	14	4	1	3
57	Other	-	-	-	-
58	Total natural resources	223	143	680	700
	Other:				
59	Civil defence	30	17	204	138
60	Winter works projects in municipalities	318	110	80	314
61	Grants to research councils	-	-	15	-
62	Other	-	-	-	-
63	Total other	348	127	299	452
64	Total grants-in-aid and shared-cost contributions	31,673	5,515	28,373	24,455
65	Total amounts paid to provincial governments and territories	65,918	12,951	64,778	53,578
	Municipal corporations:				
66	Grants in lieu of taxes on federal property	157	123	2,096	910
67	Special grants	-	-	-	1,489 ¹
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
68	Air	-	-	4	35
69	Road	-	-	-	-
70	Water	-	-	-	-
71	Health	-	2	-	1
72	Schools operated by local authorities	-	-	-	-
73	Slum clearance	-	-	284	636
74	Other	-	-	-	-
75	Total amounts paid to municipal corporations	157	125	2,384	3,071
76	Grand total amounts paid to provincial governments, territories and municipal corporations	66,075	13,076	67,162	56,649

¹ Federal tax abatement grant.

² Consists of Atlantic Provinces adjustment grant 10,500, additional subsidy 8,000, and annual statutory subsidies 1,656.

³ Includes Atlantic Provinces adjustment grants: P.E.I. 3,500; N.S. 10,500; N.B. 10,500.

⁴ Grants for hospital care of Indians and Eskimos.

⁵ Conservation and control of water resources.

TABLE 17. Amounts Paid, by the Government of Canada, to Provincial Governments, Territories and Municipal Corporations - Concluded
For the Fiscal Year Ended March 31, 1963

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	78	-	34	-	-	112	-	-	112	45
174	-	-	-	-	-	500	-	-	500	46
1,579	1,615	497	367	1,009	1,804	7,439	-	-	7,439	47
-	-	-	-	-	-	190	-	-	190	48
-	-	-	-	-	-	236	-	-	236	49
2,099	43	-	-	-	75	2,471	-	-	2,471	50
10	62	12	6	14	-	120	-	-	120	51
-	-	46	599	62	-	707	-	-	707	52
24	10	16	19	57	9	154	-	-	154	53
217	-	56	162	-	-	542	-	-	542	54
-	-	230	61	-	-	299	-	-	299	55
7	21	91	70	24	3	238	-	-	238	56
-	1,152 ⁵	1,945 ⁵	-	-	42	3,139	-	55	3,194	57
4,110	2,981	2,893	1,318	1,166	1,933	16,147	-	55	16,202	58
670	1,324	218	166	475	568	3,810	-	-	3,810	59
11,548	5,519	754	1,994	2,952	3,363	26,952	2	19	26,973	80
-	53	-	15	23	22	128	-	-	128	61
-	-	-	-	-	-	-	25	-	25	62
12,218	6,896	972	2,175	3,450	3,933	30,890	27	19	30,936	63
210,195	321,834	36,528	38,199	70,465	78,622	845,859	1,453	1,334	848,646	64
296,499	327,249	57,376	68,721	90,146	83,886	1,121,102	2,799	3,511	1,127,412	65
5,014	15,200	1,446	939	1,710	2,229	29,624	73	50	29,947	66
-	199 ⁷	-	-	-	-	1,688	-	-	1,688	67
8	-	17	13	10	68	155	-	-	155	68
-	4,468	162	-	1,042	234	5,906	-	-	5,906	69
-	19	-	-	-	154 ⁸	173	-	-	173	70
35	3,157	56	183	206	358	3,996	-	-	3,998	71
507	355	121	163	180	178	1,504	-	-	1,504	72
-	2,876	-	-	-	426	4,222	-	-	4,222	73
-	6	-	-	-	-	6	-	-	6	74
5,564	26,280	1,802	1,298	3,148	3,647	47,476	73	50	47,599	75
302,063	353,529	59,178	70,019	93,294	87,533	1,168,578	2,872	3,561	1,175,011	76

⁴ Financial assistance to the town of Oromocto.

⁷ Grant to city of Ottawa re interest on debentures issued to finance certain sewer and waterworks projects undertaken in advance of normal construction.

⁸ Consists of payment for constructing a ferry dock 104, and contribution in respect of bank protection on the Fraser River, 50.

**TABLE 18. Reconciliation with "Transfers to Other Governments", by the Government of Canada, Table 4
For the Fiscal Years Ended Nearest December 31, 1953-62**

No.	Expenditure Items per Table 4	1953 ¹	1954	1955
		thousands of dollars		
	Transfers to other governments:			
	Tax sharing:			
1	Payments, Table 17			
2	Expenditure, Table 4			
	Tax rentals:			
3	Payments, Table 17	309,228	327,967	320,166
4	Expenditure, Table 4	309,228	327,967	320,166
	Subsidies, etc.:			
5	Subsidies	24,908	24,354	23,422
6	Share of income tax on power utilities	6,831	7,294	7,948
7	Grants in lieu of taxes to municipalities	3,355	3,383	7,242
8	Special payments to Oromocto and Ottawa	-	-	1,030
9	Payments, Table 17	35,094	35,031	39,642
10	NCC Payment to Ottawa (direct to waterworks)	-	-	- 230
11	Special payments omitted from subsidy expenditure	-	-	- 800
12	Unaccounted for	+ 16	-	- 16
13	Expenditure, Table 4	35,110	35,031	38,596

¹ Excludes Yukon and Northwest Territories.

² Includes 25,000 which should be in "Subsidies".

³ Includes 43,000 which should be in "Subsidies".

**TABLE 19. Grants Paid to Local Governments, by Provincial Governments
For the Fiscal Year Ended March 31, 1953**

No.		Nfld.	P.E.I.	N.S.
		thousands of dollars		
	Unconditional grants:			
1	Shared-revenue contributions ¹	-	-	-
2	Subsidies	214	77	894
3	Other ²	-	-	-
4	Sub-total, items 1 to 3	214	77	894
	Grants-in-aid and shared-cost contributions (conditional):			
5	Protection of persons and property	-	2	3
6	Highways, roads and bridges	104	5	166
7	Public health and medical services	70	-	-
8	Hospital care ³	-	-	1
9	Homes for the aged	-	-	-
10	Aid to unemployed employables and unemployables	-	-	-
11	Child welfare	-	-	-
12	Recreational and cultural services	10	-	-
13	Schools operated by local authorities ³	-	794	5,879
14	Lands: Settlement and agriculture	-	-	-
15	Miscellaneous	70	-	4
16	Sub-total items 5 to 15	254	801	6,053
17	Total paid to local governments	468	878	6,947

¹ Ont., railway tax distribution; Alta., liquor fines, 110; share of fuel oil tax under Municipal Assistance Act, 5,991; B.C., Municipal Aid Act; share of motor vehicle licence revenues 2,555; and share of general sales tax 11,281.

² Ont., payments in lieu of taxes; B.C., reimbursements of taxes to various municipalities.

³ Includes 2,311 and 2,076 subsidies paid under the Police Act and the Fire Department Act respectively.

**TABLE 18. Reconciliation with "Transfers to Other Governments", by the Government of Canada, Table 4
For the Fiscal Years Ended Nearest December 31, 1953-62**

1956	1957	1958	1959	1960	1961	1962	No.
Thousands of dollars							
	354,253	399,100	461,341	480,873	479,269	202,295	1
	354,253	424,100 ²	461,341	480,873	479,269	245,295 ³	2
305,296							3
300,696							4
23,811	21,996	60,197	53,774	53,718	56,556	66,471	5
3,614	7,362	8,683	4,753	4,226	6,396	10,000	6
9,709	17,595	22,004	22,605	24,722	25,034	29,947	7
1,172	597	1,235	1,906	1,807	1,744	1,688	8
40,306	47,550	92,119	83,038	84,473	89,730	108,106	9
- 94	- 94	- 121	- 97	- 54	- 62	- 46	10
- 1,273	- 503	- 1,114	-	-	-	- 1,642	11
- 18	- 21	-	-	-	-	- 392 ⁴	12
39,116	46,932	65,884 ⁵	82,941	84,419	89,668	63,026 ⁶	13

¹ Increase in payments in lieu of taxes, Table 4 prepared.
² Excludes 25,000 included in "Tax sharing arrangements", Table 4.
³ Excludes 43,500 included in "Tax sharing arrangements", Table 4.

**TABLE 19. Grants Paid to Local Governments, by Provincial Governments
For the Fiscal Year Ended March 31, 1953**

N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
Thousands of dollars								
-	-	1,099	-	-	6,101	13,636	21,036	1
2,211	-	1,751	-	-	121	-	5,268	2
-	-	376	-	-	-	52	428	3
2,211	-	3,226	-	-	6,222	13,888	26,732	4
-	796	4,397 ⁵	-	-	-	-	5,198	5
195	3,308	27,111	1,424	655	2,473	117	35,542	6
-	-	1,182	-	215	56	215	1,738	7
-	-	-	-	7	668	-	676	8
-	-	1,971	-	-	-	-	1,971	9
-	-	2,510	258	582	515	1,744	5,609	10
31	-	1,225	42	-	-	380	1,678	11
-	-	436	-	6	-	-	452	12
6,653	27,769 ⁷	54,610	6,243	8,708	11,182	21,239	143,077	13
-	127	355	218	64	-	2	766	14
-	107	642	15	10	28	103	979	15
6,863	32,107	94,439	8,200	10,247	14,922	23,800	197,686	16
9,074	32,107	97,665	8,200	10,247	21,144	37,688	224,418	17

⁴ Excludes amount paid to municipal hospital boards. This information was not available for all provinces.
⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.
⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 4,839.
⁷ Excludes 4,477 expenditure out of Education Fund to meet debt charges of various school corporations.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1954

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	—	—
2	Subsidies	226	95	972	2,638
3	Other ²	—	—	—	—
4	Sub-total items 1 to 3	226	95	972	2,638
	Grants-in-aid and shared-cost contributions (conditional):				
5	Protection of persons and property	64	2	—	—
6	Highways, roads and bridges	116	17	21	138
7	Public health and medical services	55	—	—	—
8	Hospital care ⁴	—	—	—	—
9	Mothers' allowances	—	—	—	84
10	Homes for the aged	—	—	—	—
11	Aid to unemployed employables and unemployables	—	—	—	—
12	Child welfare	—	—	—	—
13	Recreational and cultural services	10	—	—	—
14	Schools operated by local authorities ⁵	—	853	6,962	6,965
15	Lands; Settlement and agriculture	—	—	—	—
16	Miscellaneous	64	—	3	—
17	Sub-total items 5 to 16	309	872	6,986	7,187
18	Total paid to local governments	535	967	7,958	9,825

¹ Ont., railway tax distribution, 25; liquor licences paid to municipalities, 872; Alta., liquor fines, 132; share of fuel oil tax under Municipal Assistance Act, 7,385; B.C., Municipal Aid Act, share of motor vehicle licence revenues, 2,556, share of general sales tax, 11,697.

² Ont., payments in lieu of taxes, 378; compensation re repeal of Mortgage Tax Act, 240; and compensation re amendment to Assessment Act 254; B.C. reimbursement of taxes to various municipalities, 5; payment under Municipal Act, 1.

³ Includes 2,727, and 2,273, subsidies paid under the Police Act and the Fire Department Act respectively.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1954

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total	No.
thousands of dollars									
-	897	-	-	7,517	14,253	22,667	-	22,667	1
-	1,775	83	-	135	-	5,924	76	6,000	2
-	872	-	-	-	6	878	-	878	3
-	3,544	83	-	7,652	14,259	29,469	76	29,545	4
850	5,035 ³	-	-	-	-	5,751	-	5,751	5
3,241	27,174	1,402	412	3,492	142	36,155	-	36,155	6
-	1,355	-	148	58	219	1,835	-	1,835	7
-	-	-	-	1,235	-	1,235	-	1,235	8
-	-	-	-	-	-	84	-	84	9
-	1,884	-	-	-	-	1,884	-	1,884	10
-	2,489	428	660	787	1,960	6,324	-	6,324	11
-	1,376	78	-	-	411	1,865	-	1,865	12
-	445	-	2	-	-	457	-	457	13
30,240 ⁷	58,054	8,336	9,012	14,111	16,647	151,180	-	151,180	14
132	791	173	84	-	2	1,182	-	1,182	15
50	250	15	4	-	253	639	-	639	16
34,313	98,853	10,432	10,322	19,683	19,634	208,591	-	208,591	17
34,313	102,397	10,515	10,322	27,335	33,893	238,060	76	238,136	18

⁴ Excludes amounts paid to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 4,912.

⁷ Excludes 3,267 expenditure out of Education Fund to meet debt charges of various school corporations.

⁸ Local schools are operated by the Territorial Government and by religious denominations.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1955

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	9	—
2	Subsidies	264	92	985	2,789
3	Grants in lieu of taxes	27	20	5	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	291	112	999	2,789
	Grants-in-aid and shared-cost contributions (conditional):				
6	Protection of persons and property	12	2	14	—
7	Highways, roads and bridges	224	39	—	173
8	Public health and medical services	101	—	—	—
9	Hospital care ⁴	—	—	—	—
10	Homes for the aged	—	—	—	—
11	Aid to unemployed employables and unemployables	—	3	—	—
12	Child welfare	—	—	—	71
13	Recreational and cultural services	20	—	—	—
14	Schools operated by local authorities ⁵	—	960	6,845	6,846
15	Lands: Settlement and agriculture	—	—	—	—
16	Miscellaneous	26	—	6	22
17	Sub-total items 6 to 16	383	1,004	6,865	7,112
18	Total paid to local governments	674	1,116	7,864	9,901

¹ N.S., Crown land leases paid to municipalities; Ont., liquor licences paid to municipalities; Alta., liquor fines, 119; share of gasoline tax, 8,535; B.C., distribution of general sales tax (discontinued January 1, 1955).

² Reimbursement of taxes to municipalities.

³ Includes, 131 and 106, paid under the Police Act and the Fire Department Act respectively, being fixed portions of the amounts paid by municipalities towards compensation and pensions of policemen and fire fighters.

⁴ Excludes amounts paid to municipal hospital boards.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1955

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	838	-	-	8,654	5,500	15,001	-	-	15,001	1
-	16,733	-	-	125	-	20,988	45	21	21,054	2
-	448	86	-	30	-	616	-	-	616	3
-	-	-	-	-	1 ²	1	-	-	1	4
-	18,019	86	-	8,809	5,501	36,606	45	21	36,672	5
750	280 ³	-	-	181	-	1,219	-	-	1,219	6
3,632	32,716	1,860	459	4,914	164	44,181	-	-	44,181	7
-	1,515	25	179	195	227	2,242	-	-	2,242	8
-	-	-	-	1,392	-	1,392	-	-	1,392	9
-	2,356	-	-	-	-	2,356	-	-	2,356	10
-	2,944	403	799	731	2,588	7,468	-	-	7,468	11
-	1,486	76	-	227	430	2,292	-	-	2,292	12
-	587	-	3	1	150	761	-	-	761	13
35,112 ⁷	67,017	8,884	10,107	19,109	19,149	174,029	•	55 ⁸	174,084	14
93	840	197	90	-	9	1,229	-	-	1,229	15
113	45	31	325	15	284	867	-	-	867	16
39,700	109,766	11,478	11,962	26,765	23,001	238,036	-	55	238,091	17
39,700	127,785	11,564	11,962	35,574	28,502	274,642	45	76	274,763	18

¹ Includes grants paid directly to teachers in P.E.I., N.B., and Que.

² Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 6,603.

³ Excludes 4,837 expenditure out of Education Fund to meet debt charges of various school corporations.

⁴ Local schools are operated by the Territorial Government and by religious denominations.

⁵ Local schools are operated by the Federal Government, religious denominations and school districts. The amount shown above was paid to the local school districts.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1956

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	-	-	11	-
2	Subsidies.....	322	112	922	2,783
3	Grants in lieu of local taxes on provincial government property ²	7	3	-	-
4	Other.....	-	-	-	-
5	Sub-total items 1 to 4.....	329	115	933	2,783
	Grants-in-aid and shared-cost contributions (conditional):				
	Protection of persons and property:				
6	Corrections.....	-	-	-	24
7	Police protection.....	-	-	-	-
8	Other - Fire protection.....	21	2	-	-
9	Other.....	-	-	-	-
	Transportation and communications:				
10	Highways, roads and bridges.....	238	33	-	124
	Health and social welfare:				
11	Public health.....	25	-	-	-
12	Medical, dental and allied services.....	-	-	-	-
13	Hospital care ⁴	-	-	-	-
14	Aid to aged persons (homes).....	-	-	-	-
15	Aid to unemployed employables and unemployables.....	-	4	-	-
16	Child welfare.....	-	-	-	95
17	Other.....	-	-	3	-
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas.....	20	-	-	-
19	Physical culture.....	-	-	-	-
20	Other.....	-	-	-	-
	Education:				
21	School operated by local authorities ⁵	6	989	8,407	6,783
	Natural resources and primary industries:				
22	Lands: Settlement and agriculture.....	-	-	-	-
23	Other.....	-	-	-	-
24	Local government planning and development.....	40	-	15	22
	Other expenditure:				
25	Civil defence.....	-	-	3	12
26	Housing.....	13	-	-	-
27	Other.....	15	-	-	-
28	Sub-total items 6 to 27.....	372	1,028	8,428	7,060
29	Total paid to local governments.....	701	1,143	9,361	9,843

¹ N.S., Crown land leases; Ont., Municipal share of liquor licences; Alta., share of gasoline tax 9,035, share of liquor fines 122.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B., and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 7,078.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1956

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	863	-	-	9,157	-	10,031	-	-	10,031	1
200	13,895	-	-	91	7,262	25,587	91	24	25,702	2
-	530	139	-	57	-	736	-	-	736	3
-	-	-	-	-	101 ⁸	101	-	-	101	4
200	15,288	139	-	9,305	7,363	36,455	91	24	36,570	5
-	-	-	-	-	-	24	-	-	24	6
-	157	-	-	-	-	157	-	-	157	7
850	117	-	-	-	-	990	-	-	990	8
-	8	-	-	-	-	8	-	-	8	9
3,888	39,604	1,488	633	3,427	164	49,599	-	-	49,599	10
-	1,590	-	165	201	210	2,191	-	-	2,191	11
-	36	24	-	-	-	60	-	-	60	12
-	-	-	-	1,971	-	1,971	-	-	1,971	13
-	2,979	-	-	-	-	2,979	-	-	2,979	14
-	3,252	401	984	845	2,627	8,113	-	-	8,113	15
-	1,569	86	-	263	469	2,482	-	-	2,482	16
-	-	14	-	-	-	17	-	-	17	17
-	243	-	3	5	-	271	-	-	271	18
-	315	-	-	-	-	315	-	-	315	19
-	-	-	-	-	50	50	-	-	50	20
40,501 ⁷	69,578	8,861	11,460	31,507	40,581	218,667	-	73 ⁹	218,740	21
166	710	184	98	-	2	1,160	-	-	1,160	22
-	-	2	-	-	-	2	-	-	2	23
-	81	-	-	-	-	158	-	-	158	24
-	153	-	-	98	315	581	-	-	581	25
-	-	-	-	-	-	13	-	-	13	26
154 ¹⁰	1	-	885 ¹¹	183 ¹¹	-	1,238	-	-	1,238	27
45,559	120,393	11,060	14,228	38,500	44,418	291,046	-	73	291,119	28
45,759	135,681	11,199	14,228	47,805	51,781	327,501	91	97	327,689	29

⁷ Does not include expenditures by the province to meet debt charges of various school corporations, 3,139.

⁸ Local schools are operated by the territorial government and by religious denominations.

⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹⁰ Includes 125 paid to Nicolet following the disastrous fire.

¹¹ Emergency flood relief.

¹² Grants re jubilee celebrations.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments -- Continued
For the Fiscal Year Ended March 31, 1957

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	14	—
2	Subsidies	524	118	1,057	2,987
3	Grants in lieu of local taxes on provincial government property ²	7	4	—	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	531	122	1,071	2,987
	Grants-in-aid and shared-cost contributions (conditional):				
	Protection of persons and property:				
6	Corrections	—	—	—	23
7	Police protection	—	—	—	—
8	Other—Fire protection	17	2	—	—
9	Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	96	1	—	184
	Health and social welfare:				
11	Public health	210	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ⁴	—	—	—	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables	—	5	—	29
16	Child welfare	—	—	—	96
17	Other	—	—	2	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	—	—	—
19	Physical culture	—	—	—	—
20	Other	—	—	—	—
	Education:				
21	Schools operated by local authorities ⁵	6	1,134	11,412	7,406
	Natural resources and primary industries:				
22	Lands: Settlement and agriculture	—	—	—	—
23	Local government planning and development	20	—	8	85
	Other expenditure:				
24	Civil defence	—	—	16	17
25	Housing	10	—	—	—
26	Other	35	—	—	—
27	Total grants-in-aid and shared-cost contributions	408	1,142	11,438	7,840
28	Total paid to local governments	939	1,264	12,509	10,827

¹ N.S., Crown land leases; Ont., Municipal share of liquor licences; Alta., share of gasoline tax 9,990, share of liquor fines 150.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B., and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 7,931.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1957

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	861	-	-	10,140	-	11,015	-	-	11,015	1
-	14,702	-	-	92	9,428	28,908	52	25	28,985	2
-	628	135	-	66	-	840	-	-	840	3
-	-	-	-	-	24 ⁷	24	-	-	24	4
-	16,191	135	-	10,298	9,452	40,787	52	25	40,864	5
-	-	-	-	-	-	23	-	-	23	6
-	182	-	-	-	-	182	-	-	182	7
850	128	-	-	-	-	997	-	-	997	8
72	7	-	-	-	-	79	-	-	79	9
4,517	45,922	1,961	2,665	3,776	232	59,354	-	-	59,354	10
-	1,738	60	176	730	248	3,162	-	-	3,162	11
-	31	44	-	-	-	75	-	-	75	12
-	-	691	-	2,395	-	3,086	-	-	3,086	13
-	4,373	-	4	-	-	4,377	-	-	4,377	14
-	3,891	822	1,632	1,030	2,634	10,043	-	-	10,043	15
-	1,840	177	-	318	611	3,042	-	-	3,042	16
-	-	15	-	-	-	17	-	-	17	17
3	265	-	1	28	-	317	-	-	317	18
-	367	-	1	-	-	368	-	-	368	19
-	-	-	-	4	75	79	-	-	79	20
53,917 ⁷	79,959	9,580	13,428	36,085	37,073	249,994	•	64 ⁸	250,058	21
386	772	196	96	-	2	1,452	-	-	1,452	22
-	65	-	-	-	-	178	-	-	178	23
-	311	-	-	94	244	682	-	-	682	24
-	-	-	-	-	-	10	-	-	10	25
172 ¹⁰	25	47 ¹¹	-	-	1	280	-	-	280	26
59,917	139,876	13,593	18,003	44,460	41,120	337,797	-	64	337,861	27
59,917	156,067	13,728	16,003	54,758	50,572	378,584	52	89	378,725	28

⁷ Does not include expenditures by the province to meet debt charges of various school corporations, 3,735.

⁸ Local schools are operated by the territorial government and by religious denominations.

⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹⁰ Includes 119 paid to Nicolet following the disastrous fire.

¹¹ Emergency flood relief.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1958

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	-	-	9	-
2	Subsidies	610	121	1,011	3,468
3	Grants in lieu of local taxes on provincial government property ²	7	5	-	-
4	Other	-	-	-	-
5	Sub-total items 1 to 4	617	126	1,020	3,468
	Grants-in-aid and shared-cost contributions (conditional):				
	Protection of persons and property:				
6	Corrections	-	-	-	20
7	Police protection	-	-	-	-
8	Other - Fire protection	30	2	-	-
9	Other	-	-	-	-
	Transportation and communications:				
10	Highways, roads and bridges	157	14	-	217
	Health and social welfare:				
11	Public health	106	-	-	-
12	Medical, dental and allied services	-	-	-	-
13	Hospital care ⁴	-	-	-	-
14	Aid to aged persons (homes)	-	-	-	-
15	Aid to unemployed employables and unemployables	-	14	-	36
16	Child welfare	-	-	-	114
17	Other	-	-	-	-
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	-	-	-
19	Physical culture	-	-	-	-
	Education:				
20	Schools operated by local authorities ⁵	6	1,210	11,221	7,596
	Natural resources and primary industries:				
21	Lands: Settlement and agriculture	-	-	-	-
22	Local government planning and development	-	-	-	85
	Other expenditure:				
23	Civil defence	-	-	27	32
24	Housing	3	-	-	-
25	Other	4	-	-	-
26	Total grants-in-aid and shared-cost contributions	320	1,240	11,248	8,100
27	Total paid to local governments	937	1,366	12,268	11,568

¹ N.S., share of Crown land leases; Ont., share of liquor licences; Alta., share of gasoline tax 10,670, share of liquor fines, 150.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 8,665.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1958

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	894	-	-	11,020	-	11,923	-	-	11,923	1
-	22,946	1,997	-	62	11,020	41,235	56	56	41,347	2
-	788	144	-	78	-	1,022	-	-	1,022	3
-	-	-	-	-	14 ⁹	14	-	-	14	4
-	24,628	2,141	-	11,160	11,034	54,194	56	56	54,306	5
-	940	-	-	-	-	960	-	-	960	6
-	187	-	-	-	-	187	-	-	187	7
936	131	-	-	-	-	1,099	-	-	1,099	8
407	10	-	-	-	-	417	-	-	417	9
4,019	51,367	2,811	4,801	4,002	320	67,708	-	59	67,767	10
30	2,011	60	195	870	246	3,518	-	-	3,518	11
-	32	86	-	-	-	118	-	-	118	12
-	-	1,332	-	2,861	-	4,193	-	-	4,193	13
-	5,346	-	5	-	4	5,355	-	-	5,355	14
-	6,688	1,220	1,695	1,142	4,119	14,914	-	19	14,933	15
-	3,001	243	-	463	602	4,423	-	-	4,423	16
-	-	13	-	-	-	13	-	-	13	17
50	350	-	-	14	-	434	-	-	434	18
-	408	-	1	-	-	409	-	-	409	19
61,140 ⁷	98,534	11,959	17,371	44,423	40,084	293,538	-	70 ⁸	293,608	20
155	630	237	111	150	17	1,300	-	-	1,300	21
-	54	-	-	-	-	139	-	-	139	22
-	446	-	-	66	283	854	-	-	854	23
-	-	-	-	-	-	3	-	-	3	24
86	2	55 ¹⁰	-	-	-	147	-	-	147	25
66,823	170,137	18,016	24,179	53,991	45,675	399,729	-	148	399,877	26
66,823	194,765	20,157	24,179	65,151	56,709	453,923	56	204	454,183	27

⁷ Does not include expenditures by the Province to meet debt charges of various school corporations, 4,731.

⁸ Local schools are operated by the Territorial Government and by religious denominations.

⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹⁰ Emergency flood relief.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	-	-	7	-
2	Subsidies	288	345	1,026	4,839
3	Grants in lieu of local taxes on provincial government property ²	7	5	-	-
4	Other	-	-	-	-
5	Sub-total items 1 to 4	295	350	1,033	4,839
	Grants-in-aid and shared-cost contributions (conditional):				
	Protection of persons and property:				
6	Corrections	-	-	-	28
7	Police protection	-	-	-	-
8	Other—Fire protection	33	2	-	-
9	Other	-	-	-	-
	Transportation and communications:				
10	Highways, roads and bridges	761	11	-	205
	Health and social welfare:				
11	Public health	136	-	-	-
12	Medical, dental and allied services	-	-	-	-
13	Hospital care ⁴	-	-	1,041	-
14	Aid to aged persons (homes)	-	-	-	-
15	Aid to unemployed employables and unemployables	-	14	266	170
16	Child welfare	-	-	-	126
17	Other	-	-	-	-
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	-	-	-
19	Physical culture	-	-	-	-
	Education:				
20	Schools operated by local authorities ⁵	6	1,224	12,655	8,035
	Natural resources and primary industries:				
21	Lands: Settlement and agriculture	-	-	-	-
22	Other	-	-	-	-
23	Local government planning and development	7	-	-	85
	Other expenditure:				
24	Civil defence	-	-	33	38
25	Housing	-	-	-	-
26	Other	-	-	100	10
27	Total grants-in-aid and shared-cost contributions	957	1,251	14,095	8,697
28	Total paid to local governments	1,252	1,601	15,128	13,536

¹ N.S., share of Crown land leases; Ont., share of liquor licences; Alta., share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 12,153.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	824	-	-	157	-	988	-	-	988	1
500	23,590	2,506	-	15,062	11,057	59,213	64	61	59,338	2
-	922	205	-	-	-	1,139	-	-	1,139	3
-	-	-	-	-	5 ⁹	5	-	-	5	4
500	25,336	2,711	-	15,219	11,062	61,345	64	61	61,470	5
-	447	-	-	-	-	475	-	-	475	6
-	201	-	-	-	-	201	-	-	201	7
1,000	148	-	-	-	-	1,183	-	-	1,183	8
43	10	-	-	-	-	53	-	-	53	9
4,492	53,890	4,093	5,343	4,356	185	73,336	22	11	73,369	10
-	2,103	60	203	1,040	341	3,883	-	-	3,883	11
-	33	123	-	-	-	156	-	-	156	12
-	-	1,167	9	617	-	2,834	-	-	2,834	13
-	4,418	-	-	-	-	4,418	-	-	4,418	14
-	12,944	1,789	2,177	1,930	-	19,290	-	21	19,311	15
-	3,464	332	-	-	252	4,174	-	-	4,174	16
361	10	33	-	-	-	404	-	3	407	17
25	340	-	1	-	-	386	-	-	386	18
-	448	-	1	-	-	449	-	-	449	19
68,881 ⁷	129,529	15,102	20,173	49,225	44,817	349,641	*	104 ⁸	349,745	20
163	766	315	137	189	171	1,741	-	-	1,741	21
150 ¹⁰	-	-	-	-	-	150	-	-	150	22
-	54	-	-	-	-	146	-	-	146	23
-	477	-	-	87	293	928	-	-	928	24
400	-	-	-	-	-	400	-	-	400	25
125	945	18	53	74	119	1,444	-	-	1,444	26
75,640	210,227	23,032	28,097	57,518	46,178	465,692	22	139	465,853	27
76,140	235,563	25,743	28,097	72,737	57,240	527,037	86	200	527,323	28

⁷ Does not include expenditures by the Province to meet debt charges of various school corporations, 4,403.

⁸ Local schools are operated by the Territorial Government and by religious denominations.

⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹⁰ Studies and works on water-courses.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	-	-	9	-
2	Subsidies	977	349	1,022	5,466
3	Grants in lieu of local taxes on provincial government property ²	7	4	-	-
4	Other	-	-	-	-
5	Total unconditional grants	984	353	1,031	5,466
	Grants-in-aid and shared-cost contributions (conditional):				
	Protection of persons and property:				
6	Corrections	-	-	-	28
7	Police protection	-	-	-	-
8	Other - Fire protection	1	2	-	-
9	Other	-	-	-	-
	Transportation and communications:				
10	Highways, roads and bridges	185	24	-	230
	Health and social welfare:				
11	Public health	99	-	-	-
12	Medical, dental and allied services	-	-	-	-
13	Hospital care ³	-	-	388	-
14	Aid to aged persons (homes)	-	-	-	-
15	Aid to unemployed employables and unemployables	-	18	655	342
16	Child welfare	-	-	-	147
17	Other	-	-	-	-
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	-	-	-	-
19	Other	-	-	-	-
	Education:				
20	Schools operated by local authorities ⁴	5	1,706	14,748	8,717
	Natural resources and primary industries:				
21	Lands: Settlement and agriculture	-	-	-	-
22	Other	-	-	-	-
23	Local government planning and development	20	-	-	85
	Other expenditure:				
24	Civil defence	-	-	39	46
25	Housing	-	-	-	-
26	Winter works projects	25	-	-	-
27	Other	-	-	-	10
28	Total grants-in-aid and shared-cost contributions	330	1,750	15,830	9,605
29	Total paid to local governments	1,314	2,103	16,861	15,071

¹ N.S., share of Crown land leases; Ont., share of liquor licences; Alta., share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

⁴ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 13,136.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments -- Continued
For the Fiscal Year Ended March 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	1,049	-	-	169	-	1,227	-	-	1,227	1
250	27,242	2,506	-	15,000	11,101	63,913	80	67	64,060	2
-	1,035	212	8	-	-	1,266	-	-	1,266	3
-	-	-	6	-	-	6	-	-	6	4
250	29,326	2,718	14	15,169	11,101	66,412	80	67	66,559	5
-	-	-	-	-	-	28	-	-	28	6
-	223	-	-	-	-	223	-	-	223	7
1,500	157	-	-	-	-	1,660	-	-	1,660	8
63	5	-	-	-	-	68	-	-	68	9
4,572	62,248	4,347	6,979	5,012	186	83,783	82	16	83,881	10
335	2,555	77	181	1,093	-	4,340	-	2	4,342	11
-	35	139	-	-	-	174	-	-	174	12
-	206	31	11	2	326	964	-	-	964	13
-	6,255	-	-	-	20	6,275	-	-	6,275	14
-	14,549	1,928	3,475	1,689	10,248	32,904	-	52	32,956	15
-	4,096	319	-	-	-	4,562	-	-	4,562	16
-	176	29	-	-	-	205	-	3	208	17
-	335	-	2	5	-	342	-	-	342	18
-	499	-	1	-	-	500	-	-	500	19
80,186 ⁶	148,368	23,744	24,614	51,346	50,751	404,180	7	74 ⁶	404,254	20
188	1,108	532	117	217	18	2,180	-	-	2,180	21
60	48	80	1	51	8	248	-	-	248	22
-	55	-	2	-	-	162	-	-	162	23
-	507	-	-	103	326	1,021	-	-	1,021	24
400	208	-	-	-	-	608	-	-	608	25
1,426	2,924	620	444	1,518	669	7,826	-	-	7,826	26
109	98	47	-	10	-	274	-	-	274	27
88,839	244,655	31,893	35,827	61,046	62,752	552,527	82	147	552,756	28
89,089	273,981	34,611	35,841	76,215	73,853	618,939	162	214	619,315	29

⁶ Does not include expenditures by the Province to meet debt charges of various school corporations, 2,159.

⁷ Local schools are operated by the Territorial Government and by religious denominations.

⁸ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	-	-	10	-
2	Subsidies	1,183	354	1,074	5,527
3	Grants in lieu of local taxes on provincial government property ²	7	1	-	-
4	Other	-	-	-	1
5	Total unconditional grants	1,190	355	1,084	5,528
	Grants-in-aid and shared-cost contributions (conditional):				
	Protection of persons and property:				
6	Corrections	-	-	-	25
7	Police protection	-	-	-	-
8	Other - Fire protection.....	-	2	-	-
9	Other	-	-	10	-
	Transportation and communications:				
10	Highways, roads and bridges	194	21	187	189
	Health and social welfare:				
11	Public health.....	29	-	661	-
12	Medical, dental and allied services.....	-	-	-	-
13	Hospital care ³	-	-	-	650
14	Aid to aged persons (homes).....	-	-	-	-
15	Aid to unemployed employables and unemployables	-	-	1,222	1,365
16	Child welfare.....	-	-	-	199
17	Other.....	-	-	-	-
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	-	-	-	-
19	Other.....	-	-	-	-
	Education:				
20	Schools operated by local authorities ⁴	5	2,346	16,425	9,360
	Natural resources and primary industries:				
21	Lands: Settlement and agriculture	-	-	-	-
22	Other.....	-	-	-	-
23	Local government planning and development	-	-	-	95
	Other expenditure:				
24	Civil defence.....	-	-	78	65
25	Housing	-	-	-	-
26	Winter works projects.....	39	-	51	-
27	Other.....	-	-	-	-
28	Total grants-in-aid and shared-cost contributions.....	262	2,369	18,634	11,948
29	Total paid to local governments	1,452	2,724	19,718	17,476

¹ N.S., share of Crown land leases; Ont., share of liquor licences; Alta., share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

⁴ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 15,507.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	1,106	-	-	182	-	1,298	-	-	1,298	1
250	30,150	2,506	-	15,000	11,137	67,181	125	79	67,385	2
-	1,232	216	8	-	-	1,464	-	-	1,464	3
-	-	-	8	-	-	9	-	-	9	4
250	32,488	2,722	16	15,182	11,137	69,932	125	79	70,156	5
-	232	-	-	-	-	257	-	-	257	6
-	264	-	-	-	-	264	-	-	264	7
1,850	169	-	-	-	-	2,021	-	-	2,021	8
74	5	-	-	-	-	89	-	-	89	9
15,113	70,299	4,609	6,614	7,288	642	105,156	48	11	105,215	10
3,677	2,671	76	188	1,245	323	8,870	-	-	8,870	11
-	36	77	56	-	-	169	-	-	169	12
-	6	4	6	-	-	666	-	-	666	13
-	7,898	-	-	-	13	7,911	-	-	7,911	14
-	18,458	1,352	5,099	2,478	15,721	45,695	-	55	45,750	15
-	3,761	45	-	-	-	4,005	-	-	4,005	16
-	190	27	-	-	-	217	-	3	220	17
-	325	-	-	1,020	-	1,345	-	-	1,345	18
-	535	-	4	-	-	539	-	-	539	19
98,355 ⁶	161,773	24,049	28,793	56,322	56,491	453,914	7	195 ⁷	454,109	20
232	749	477	119	315	-	1,892	-	-	1,892	21
161	69	-	334	-	2	566	-	-	566	22
-	-	-	393	-	-	488	-	-	488	23
-	729	-	-	134	425	1,431	-	-	1,431	24
200	776	-	-	-	-	976	-	-	976	25
8,686	3,220	-	1,184	2,150	2,415	15,745	-	-	15,745	26
68	59	315	-	-	-	442	-	-	442	27
126,416	272,224	31,031	42,790	70,952	76,032	652,658	48	264	652,970	28
126,666	304,712	33,753	42,806	86,134	87,169	722,610	173	343	723,126	29

⁶ Does not include expenditures by the Province to meet debt charges of various school corporations, 2,879.

⁷ Local schools are operated by the Territorial Government and by religious denominations. Grants to separate schools amounted to 177.

⁸ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1962

No.	Nfld.	P.E.I.	N.S.	N.B.
	thousands of dollars			
Unconditional grants:				
1	-	-	9	-
2	1,364	359	1,266	5,519
3	7	2	-	42
4	1,371	361	1,275	5,561
Grants-in-aid and shared-cost contributions (conditional):				
Protection of persons and property:				
5	-	-	-	40
6	-	-	-	-
7	-	2	-	-
8	-	-	7	-
Transportation and communications:				
9	223	27	201	250
Health and social welfare:				
10	183	-	705	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	1,300	2,225
15	-	-	-	230
16	-	-	-	-
Recreational and cultural services:				
17	20	-	-	-
18	-	-	-	-
Education:				
19	5	2,524	17,502	9,745
Natural resources and primary industries:				
20	-	-	-	-
21	-	-	-	-
22	23	-	-	160
Other expenditure:				
23	-	-	108	112
24	214	-	22	-
25	-	-	-	-
26	663	2,553	19,845	12,762
27	2,034	2,914	21,120	18,323

¹ N.S., share of Crown land leases; Ont., share of liquor licences; Alta., share of liquor fines.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

⁴ Includes grants paid directly to teachers in P.E.I., N.B., and Que.

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 15,830.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Continued
For the Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	1,132	-	-	218	-	1,359	-	-	1,359	1
250	30,734	2,617	-	15,000	11,199	68,308	130	87	68,525	2
-	1,354	204	8	-	-	1,617	-	-	1,617	3
250	33,220	2,821	8	15,218	11,199	71,284	130	87	71,501	4
-	115	-	-	-	-	155	-	-	155	5
-	277	-	-	626	-	903	-	-	903	6
1,500	177	-	-	-	-	1,679	-	-	1,679	7
45	9	-	-	-	-	61	-	-	61	8
9,170	71,191	2,923	6,043	7,372	593	97,993	86	10	98,089	9
4,736	2,912	90	188	1,951	313	11,078	-	-	11,078	10
-	58	89	68	-	-	215	-	-	215	11
-	-	-	3	-	-	3	-	-	3	12
-	7,211	-	-	-	40	7,251	-	-	7,251	13
-	24,501	1,999	5,651	2,797	18,163	56,636	-	73	56,709	14
-	4,099	11	-	-	-	4,340	-	-	4,340	15
2	230	33	-	-	-	265	-	3	268	16
-	465	-	-	1,379	-	1,864	-	-	1,864	17
-	569	-	3	-	-	572	-	-	572	18
150,029 ^a	191,612	26,274	32,749	60,878	60,254	551,567	7	315 ^a	551,882	19
187	791	448	118	246	3	1,793	-	-	1,793	20
30	48	-	638	-	-	716	-	-	718	21
16	616	-	270	-	-	1,085	-	-	1,085	22
-	866	-	-	182	515	1,783	-	-	1,783	23
16,509	7,194	691	1,741	3,152	4,384	33,907	-	-	33,907	24
46	-	-	15	-	4	65	-	-	65	25
182,270	312,941	32,558	47,487	78,583	84,269	773,931	86	401	774,418	26
182,520	346,161	35,379	47,495	93,801	95,468	845,215	216	488	845,919	27

^a Does not include expenditures by the Province to meet debt charges of various school corporations, 4,576.

^b Local schools are operated by the Territorial Government and by religious denominations.

^c Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Concluded
For the Fiscal Year Ended March 31, 1963

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Unconditional grants:				
1	Shared-revenue contributions ¹	-	-	9	-
2	Subsidies	1,765	418	1,320	6,135
3	Grants in lieu of local taxes on provincial government property ²	-	52 ³	-	20
4	Total unconditional grants	1,765	470	1,329	6,155
	Grants-in-aid and shared-cost contributions (conditional):				
	Protection of persons and property:				
5	Corrections	-	-	-	32
6	Police protection	-	-	-	-
7	Other - Fire protection	-	2	-	-
8	Other	-	-	6	-
	Transportation and communications:				
9	Highways, roads and bridges	269	58	206	220
	Health and social welfare:				
10	Public health	123	-	729	-
11	Medical, dental and allied services	-	-	-	-
12	Hospital care ⁴	-	-	-	-
13	Aid to aged persons (homes)	-	-	-	-
14	Aid to unemployed employables and unemployables	-	-	1,400	2,507
15	Child welfare	-	-	-	337
16	Other	-	-	-	-
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas	10	31	-	-
18	Other	-	-	-	-
	Education:				
19	Schools operated by local authorities ⁵	6	3,104	18,273	10,546
	Natural resources and primary industries:				
20	Lands: Settlement and agriculture	-	-	-	-
21	Other	-	-	423	-
22	Local government planning and development	6	-	-	-
	Other expenditure:				
23	Civil defence	-	-	204	107
24	Winter works projects	318	151	35	-
25	Other	-	-	-	-
26	Total grants-in-aid and shared-cost contributions	726	3,346	21,276	13,749
27	Total paid to local governments	2,491	3,816	22,605	19,904

¹ N.S., share of Crown land leases; Ont., share of liquor licences; Alta., share of liquor fines.
² Does not include grants in lieu of taxes paid by provincial government enterprises.
³ Includes special grant to City of Charlottetown, 50.
⁴ Excludes amounts paid directly to municipal hospital boards.
⁵ Includes grants paid directly to teachers in P.E.I., N.B. and Que.

TABLE 19. Grants Paid to Local Governments, by Provincial Governments - Concluded
For the Fiscal Year Ended March 31, 1963

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	1,163	-	-	225	-	1,397	-	-	1,397	1
250	31,352	3,366	-	15,000	12,859	72,465	149	93	72,707	2
-	1,787	247	12	1,404	-	3,522	-	-	3,522	3
250	34,302	3,613	12	16,629	12,859	77,384	149	93	77,626	4
-	-	-	-	-	-	32	-	-	32	5
-	295	-	-	123	-	418	-	-	418	6
1,300	188	-	-	-	-	1,490	-	-	1,490	7
25	12	-	-	-	-	43	-	-	43	8
6,145	75,922	3,341	6,713	6,613	583	100,070	15	24	100,109	9
4,855	3,203	90	76	1,988	325	11,389	-	-	11,389	10
-	42	102	85	-	-	229	-	-	229	11
-	-	-	3	-	-	3	-	-	3	12
-	7,217	-	-	-	4	7,221	-	-	7,221	13
-	26,133	2,322	6,083	2,599	22,067	63,111	-	122	63,233	14
-	4,633	-	-	-	-	4,970	-	-	4,970	15
-	251	56	-	-	-	307	-	-	307	16
-	572	-	-	962	-	1,575	-	-	1,575	17
-	601	-	2	-	-	603	-	-	603	18
173,258 ⁶	373,650	28,107	34,397	84,629	63,742	789,706	7	214 ⁷	789,920	19
318	891	234	298	218	10	1,969	-	-	1,969	20
50	74	-	732	-	-	1,279	-	-	1,279	21
-	1,264	-	196	-	-	1,466	-	-	1,466	22
339	1,268	-	-	201	518	2,637	-	-	2,637	23
18,671	6,534	811	2,602	3,582	4,999	37,703	-	-	37,703	24
4,587 ⁸	71	-	-	2	-	4,660	-	-	4,660	25
209,548	502,821	35,063	51,187	100,917	92,248	1,030,881	15	360	1,031,256	26
209,798	537,123	38,676	51,199	117,546	105,107	1,108,265	164	453	1,108,882	27

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 1692.

⁷ Local schools are operated by the Territorial Government and by religious denominations.

⁸ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

⁹ Includes 4,464 interest on debt assumed on loans by the City of Montreal and the Montreal Metropolitan Corporation.

TABLE 20. Direct and Indirect Debt - All Governments
After Elimination of Inter-government Debt
As at Fiscal Year End Nearest to December 31

No.		1952					1953				
		Federal	Provin- cial	Municipal	Elimina- tion	Total	Federal	Provin- cial	Municipal	Elimina- tion	Total
		thousands of dollars									
	Direct debt										
1	Debtenture debt	13,260,528	2,451,411	1,612,548	107,450	17,217,037	13,178,168	2,637,687	1,845,491	133,847	17,525,499
2	Deduct sinking funds	27,625	423,306	103,274	-	554,205	101,851	445,972	92,482	-	640,305
3	Item 1 less item 2	13,232,903	2,028,105	1,509,274	107,450	16,662,832	13,074,317	2,191,715	1,753,009	133,847	16,885,194
4	Treasury bills ¹										
5	Item 3 plus item 4										
6	Short term treasury bills	1,550,000	42,905	200	-	1,593,105	1,400,000	13,494	-	-	1,413,494
7	Savings deposits and certificates	39,322	1,474	-	-	40,796	37,793	1,856	-	-	39,649
8	Temporary loans and overdrafts	-	9,311	98,403	-	107,714	-	989	96,050	-	97,039
	Accounts and other payables:										
9	Trust funds and other deposits ²										
10	Other ²										
11	Other liabilities	2,721,311	198,845	157,791	83,351	2,994,597	2,906,599	204,888	192,087	35,952	3,267,622
12	Total direct debt less sinking funds	17,543,536	2,280,641	1,765,668	190,801	21,399,044	17,418,709	2,412,942	2,041,146	169,799	21,702,998
	Indirect debt										
13	Guaranteed bonds and debentures	610,252	1,049,107	17,564	24,517	1,652,406	741,475	1,201,023	17,079	25,078	1,934,499
14	Deduct sinking funds	4,529	5,301	758	1,505	9,083	4,490	8,212	815	1,559	11,958
15	Item 13 less item 14	605,723	1,043,806	16,806	23,012	1,643,323	736,985	1,192,811	16,264	23,519	1,922,541
16	Guaranteed bank loans	34,920	18,558	1,112	5,112	49,478	109,822	20,490	874	4,627	126,559
17	Municipal Improvement Assistance Act loans	-	3,682	-	3,682	-	-	3,395	-	3,395	-
18	Other guarantees	11,457	26,078	-	1,544	35,991	10,476	27,053	-	1,033	36,496
19	Total indirect debt less sinking funds	652,100	1,092,124	17,918	33,350	1,728,792	857,283	1,243,749	17,138	32,574	2,085,596
20	Total direct and indirect debt less sinking funds	18,195,636	3,372,765	1,783,586	224,151	23,127,836	18,275,992	3,656,691	2,058,284	202,373	23,788,594
21	Direct debt (item 12) per capita	1,182	154	119	...	1,442	1,139	157	134	...	1,420
		1954					1955				
		thousands of dollars									
	Direct debt										
1	Debtenture debt	12,906,442	2,553,159	2,111,104	84,238	17,485,467	13,307,570	2,641,923	2,407,199	115,855	18,240,837
2	Deduct sinking funds	190,890	428,734	88,955	-	708,579	210,847	470,456	92,920	-	774,223
3	Item 1 less item 2	12,715,552	2,124,425	2,022,149	84,238	15,777,888	13,096,723	2,171,467	2,314,279	115,855	17,466,614
4	Treasury bills	-	75,743	1,598	76,941	400	-	72,504	1,228	73,032	700
5	Item 3 plus item 4	12,715,552	2,200,168	2,023,747	161,179	16,778,288	13,096,723	2,243,971	2,315,507	188,887	17,467,314
6	Short term treasury bills	1,590,000	4,850	-	-	1,594,850	2,100,000	14,446	-	-	2,114,446
7	Savings deposits and certificates	36,781	2,205	-	-	38,986	36,164	2,068	-	-	38,232
8	Temporary loans and overdrafts	-	30,236	115,590	-	145,826	-	17,578	127,731	-	145,309
	Accounts and other payables:										
9	Trust funds and other deposits	1,977,433	67,812	4,961	314	2,049,892	2,185,615	80,050	8,321	2,380	2,271,606
10	Other	823,774	123,028	94,681	9,647	1,031,836	865,862	132,314	100,617	15,580	1,083,213
11	Other liabilities	256,846	27,851	100,684	25,430	359,951	271,950	28,302	94,997	20,286	374,963
12	Total direct debt less sinking funds	17,400,386	2,456,150	2,339,663	196,570	21,999,629	18,556,314	2,518,729	2,647,173	227,133	23,495,083
	Indirect debt										
13	Guaranteed bonds and debentures	908,451	1,458,665	16,091	28,617	2,354,590	792,553	1,589,522	14,969	81,305	2,315,739
14	Deduct sinking funds	-	11,211	646	1,658	10,199	-	16,235	378	1,730	14,883
15	Item 13 less item 14	908,451	1,447,454	15,445	26,959	2,344,391	792,553	1,573,287	14,591	79,575	2,300,856
16	Guaranteed bank loans	132,580	32,647	795	1,777	164,245	130,112	49,539	332	1,416	178,567
17	Municipal Improvement Assistance Act loans	-	3,127	-	3,127	-	-	2,867	-	2,867	-
18	Other guarantees	220,500	28,198	-	772	247,926	581,073	28,637	-	511	609,199
19	Total indirect debt less sinking funds	1,261,531	1,511,426	16,240	32,635	2,756,562	1,503,738	1,654,330	14,923	84,369	3,088,622
20	Total direct and indirect debt less sinking funds	18,661,917	3,967,576	2,355,903	229,205	24,756,191	20,060,052	4,173,059	2,662,096	311,502	26,583,705
21	Direct debt (item 12) per capita	1,108	157	149	...	1,401	1,154	157	164	...	1,461

¹ Included in debtenture debt (item 1).
² Included in other liabilities (item 11).

TABLE 20. Direct and Indirect Debt - All Governments - Continued
After Elimination of Inter-government Debt
As at Fiscal Year End Nearest to December 31

No.		1956					1957				
		Federal	Provin- cial	Municipal	Elimina- tion	Total	Federal	Provin- cial	Municipal	Elimina- tion	Total
thousands of dollars											
Direct debt											
1	Debenture debt	12,743,415	2,870,556	2,644,416	151,396	18,106,993	12,720,107	2,963,043	2,992,931	148,179	18,527,902
2	Deduct sinking funds	210,805	550,223	98,403	-	859,431	211,741	619,029	106,109	-	936,879
3	Item 1 less item 2	12,532,610	2,320,333	2,546,015	151,396	17,247,562	12,508,366	2,344,014	2,886,822	148,179	17,591,023
4	Treasury bills	-	69,010	1,178	69,588	600	-	65,908	1,108	66,633	383
5	Item 3 plus item 4	12,532,610	2,389,343	2,547,193	220,984	17,248,162	12,508,366	2,409,922	2,887,930	214,612	17,591,406
6	Short term treasury bills	1,625,000	29,098	-	-	1,654,098	1,525,000	39,700	-	-	1,564,700
7	Savings deposits and certificates	35,918	2,842	-	-	38,760	34,896	2,256	-	-	37,152
8	Temporary loans and overdrafts	-	20,659	167,360	-	188,019	-	24,470	207,109	-	231,579
Accounts and other payables:											
9	Trust funds and other deposits	2,427,159	89,289	7,880	2,049	2,522,279	2,712,813	101,288	7,766	2,706	2,819,163
10	Other	898,143	150,652	245,937	31,426	1,263,306	749,445	169,961	166,826	38,556	1,067,676
11	Other liabilities	254,006	32,144	73,179	5,050	354,279	264,616	35,089	82,864	5,412	377,157
12	Total direct debt less sinking funds	17,772,836	2,714,027	3,041,549	259,909	23,268,903	17,795,136	2,782,686	3,372,497	261,488	23,688,833
Indirect debt											
13	Guaranteed bonds and debentures	792,543	1,840,108	14,315	95,899	2,551,067	1,028,407	2,343,756	14,704	115,927	3,270,940
14	Deduct sinking funds	-	24,664	391	1,827	23,228	-	38,538	231	2,350	36,419
15	Item 13 less item 14	792,543	1,815,444	13,924	94,072	2,527,839	1,028,407	2,305,218	14,473	113,577	3,234,521
16	Guaranteed bank loans	101,250	103,119	228	1,649	202,948	165,732	70,044	177	891	235,062
17	Municipal Improvement Assistance Act loans	-	2,609	-	2,609	-	-	2,352	-	2,352	-
18	Other guarantees	1,152,177	31,697	-	250	1,183,624	1,466,449	49,190	-	-	1,515,639
19	Total indirect debt less sinking funds	2,045,970	1,952,869	14,152	98,580	3,914,411	2,660,588	2,426,804	14,650	116,820	4,985,222
20	Total direct and indirect debt less sinking funds	19,818,806	4,666,896	3,055,701	358,089	27,183,314	20,455,724	5,209,490	3,387,147	378,306	28,674,055
21	Direct debt (item 12) per capita	\$ 1,070	164	183	...	1,423	1,042	183	198	...	1,387
thousands of dollars											
Direct debt											
1	Debenture debt	13,979,113	3,349,537	3,406,980	140,275	20,595,355	13,765,152	3,415,009	3,803,095	137,322	20,845,934
2	Deduct sinking funds	83,214	668,005	118,681	-	869,900	85,212	618,158	132,937	-	836,367
3	Item 1 less item 2	13,895,899	2,681,532	3,288,299	140,275	19,725,455	13,679,880	2,796,851	3,670,158	137,322	20,009,567
4	Treasury bills	-	104,680	1,072	63,645	42,107	-	82,612	1,001	60,687	22,926
5	Item 3 plus item 4	13,895,899	2,786,212	3,289,371	203,920	19,767,562	13,679,880	2,879,463	3,671,159	198,009	20,032,493
6	Short term treasury bills	1,595,000	26,981	-	-	1,621,981	2,125,000	46,837	-	-	2,171,837
7	Savings deposits and certificates	34,156	1	-	-	34,156	29,372	1	-	-	29,372
8	Temporary loans and overdrafts	-	26,328	204,608	-	230,936	-	26,547	246,281	-	272,828
Accounts and other payables:											
9	Trust funds and other deposits	3,301,861	119,967	7,737	3,050	3,426,515	3,565,376	137,527	7,749	2,211	3,708,441
10	Other	830,398	177,557	199,665	40,768	1,166,852	967,621	176,591	218,652	34,870	1,327,994
11	Other liabilities	305,482	40,871	105,400	6,067	445,686	317,834	60,120	112,154	10,373	479,735
12	Total direct debt less sinking funds	19,962,796	3,177,916	3,806,781	253,805	26,093,686	20,685,083	3,327,085	4,255,995	245,463	28,022,700
Indirect debt											
13	Guaranteed bonds and debentures	987,907	2,577,266	14,551	152,365	3,427,359	1,430,107	2,996,265	80,141	193,918	4,312,595
14	Deduct sinking funds	-	50,523	290	2,468	48,345	-	67,673	1,862	2,039	67,496
15	Item 13 less item 14	987,907	2,526,743	14,261	149,897	3,379,014	1,430,107	2,928,592	78,279	191,879	4,245,099
16	Guaranteed bank loans	139,646	20,897	4	3,527	157,020	169,203	24,578	15	2,084	191,712
17	Municipal Improvement Assistance Act loans	-	2,098	-	2,098	-	-	1,841	-	1,841	-
18	Other guarantees	2,113,967	131,482	-	-	2,245,449	2,775,789	126,361	-	-	2,902,150
19	Total indirect debt less sinking funds	3,241,520	2,681,220	14,265	155,522	5,781,483	4,375,099	3,081,372	78,294	195,804	7,338,961
20	Total direct and indirect debt less sinking funds	23,204,316	5,859,136	3,821,046	409,327	32,475,171	25,060,182	6,408,457	4,334,289	441,267	35,361,661
21	Direct debt (item 12) per capita	\$ 1,144	182	218	...	1,530	1,161	187	239	...	1,573

¹ Included in item 9.

TABLE 20. Direct and Indirect Debt - All Governments - Concluded
 After Elimination of Inter-government Debt
 As at Fiscal Year End Nearest to December 31

No.		1960					1961				
		Federal	Provincial	Municipal	Elimination	Total	Federal	Provincial	Municipal	Elimination	Total
		thousands of dollars									
	Direct debt										
1	Debenture debt	14,132,915	3,710,294	4,277,507	130,647	21,990,069	15,060,736	4,036,301	4,733,356	124,219	23,706,174
2	Deduct sinking funds	17,018	655,863	152,076	-	824,957	19,432	646,429	167,165	-	833,026
3	Item 1 less item 2	14,115,897	3,054,431	4,125,431	130,647	21,165,112	15,041,304	3,389,872	4,566,191	124,219	22,873,148
4	Treasury bills	-	80,172	948	58,780	22,340	-	74,930	667	61,158	14,439
5	Item 3 plus item 4	14,115,897	3,134,603	4,126,379	189,427	21,187,452	15,041,304	3,464,802	4,566,858	185,377	22,887,587
6	Short term treasury bills	1,935,000	62,568	-	-	1,997,568	1,885,000	68,062	-	-	1,953,062
7	Savings deposits and certificates	28,513	1	-	-	28,513	27,365	1	-	-	27,365
8	Temporary loans and overdrafts	-	31,846	263,658	-	295,504	-	20,103	277,457	-	297,560
	Accounts and other payables:										
9	Trust funds and other deposits	3,955,510	153,496	11,078	1,631	4,118,453	4,256,100	164,912	10,466	9	4,433,469
10	Other	999,076	217,501	244,917	44,688	1,416,808	1,104,607	267,493	295,033	90,889	1,576,244
11	Other liabilities	335,291	69,726	124,979	9,038	520,958	336,038	79,519	106,002	9,483	512,076
12	Total direct debt less sinking funds	21,369,287	3,669,740	4,771,011	244,784	29,565,254	22,652,414	4,064,891	5,255,816	285,758	31,687,363
	Indirect debt										
13	Guaranteed bonds and debentures	1,672,690	3,361,686	73,878	242,665	4,865,589	1,636,115	4,259,455	12,924	445,819	5,462,675
14	Deduct sinking funds	-	82,569	1,555	2,292	81,832	-	114,159	297	3,216	111,240
15	Item 13 less item 14	1,672,690	3,279,117	72,323	240,373	4,783,757	1,636,115	4,145,296	12,627	442,603	5,351,435
16	Guaranteed bank loans	208,758	26,185	13	3,742	231,214	168,540	35,816	86	4,255	200,187
17	Municipal Improvement Assistance Act loans	-	1,636	-	1,636	-	-	1,466	-	1,466	-
18	Other guarantees	3,134,865	128,543	-	-	3,263,408	3,943,000	139,368	-	-	4,082,368
19	Total indirect debt less sinking funds	5,016,313	3,435,481	72,336	245,751	8,278,379	5,747,655	4,321,946	12,713	448,324	9,633,990
20	Total direct and indirect debt less sinking funds	26,385,600	7,105,221	4,843,347	490,535	37,843,633	28,400,069	8,386,837	5,268,529	734,082	41,321,353
21	Direct debt (item 12) per capita	\$ 1,172	201	262	...	1,627	1,220	219	284	...	1,706
		1962									
		Federal	Provincial	Municipal	Elimination	Total					
	Direct debt						thousands of dollars				
1	Debenture debt	15,796,836		4,340,398		5,075,706		116,863			25,096,077
2	Deduct sinking funds	22,312		688,200		190,148		-			900,660
3	Item 1 less item 2	15,774,524		3,652,198		4,885,558		116,863			24,195,417
4	Treasury bills	-		70,175		628		57,185			13,618
5	Item 3 plus item 4	15,774,524		3,722,373		4,886,186		174,048			24,209,035
6	Short term treasury bills	2,165,000		63,085		-		-			2,228,085
7	Savings deposits and certificates	25,880		-		-		-			25,880
8	Temporary loans and overdrafts	-		39,608		250,761		-			290,369
	Accounts and other payables:										
9	Trust funds and other deposits	4,748,506		233,022		10,595		10			4,992,113
10	Other	1,468,897		350,699		360,663		198,600			1,981,659
11	Other liabilities	390,887		88,915		135,860		10,895			604,767
12	Total direct debt less sinking funds	24,573,694		4,497,702		5,644,065		383,553			34,331,908
	Indirect debt										
13	Guaranteed bonds and debentures	1,381,361		4,647,494		12,317		505,425			5,535,747
14	Deduct sinking funds	-		137,557		333		5,087			132,803
15	Item 13 less item 14	1,381,361		4,509,937		11,984		500,338			5,402,944
16	Guaranteed bank loans	141,353		51,610		11		4,967			188,007
17	Municipal Improvement Assistance Act loans	-		1,294		-		1,294			-
18	Other guarantees	4,469,622		117,220		-		-			4,586,842
19	Total indirect debt less sinking funds	5,992,336		4,680,061		11,995		506,599			10,177,793
20	Total direct and indirect debt less sinking funds	30,566,030		9,177,763		5,656,060		890,152			44,509,701
21	Direct debt (item 12) per capita	\$ 1,300		238		299		...			1,817

¹ Included in item 9.

TABLE 21. Direct and Indirect Debt - Provincial Governments, by Province
As at Fiscal Year End Nearest to December 31
NEWFOUNDLAND

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	15,000	15,000	27,000	43,000	43,000	54,500	56,500	60,500	76,500	86,500	139,378
2	Deduct sinking funds	1,374	1,828	2,301	3,166	4,586	5,501	6,660	8,750	11,089	14,222	17,606
3	Item 1 less item 2	13,626	13,172	24,699	39,834	38,414	48,999	49,840	51,750	65,411	72,278	121,772
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	13,626	13,172	24,699	39,834	38,414	48,999	49,840	51,750	65,411	72,278	121,772
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	12	12	12	12	12	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	-	807	-	500	1,964	1,127	4,507	1,572	3,835	6,205
	Accounts and other payables:											
9	Trust funds and other deposits	-	-	3	-	-	-	-	-	-	-	-
10	Other	862	818	806	775	1,284	3,128	6,630	5,735	4,706	6,558	21,926
11	Other liabilities	206	206	206	206	206	206	206	-	-	-	111
12	Total direct debt less sinking funds	14,706	14,208	26,535	40,827	40,416	54,317	57,803	61,992	71,689	82,669	150,014
	Indirect debt											
13	Guaranteed bonds and debentures	5,160	5,498	9,662	8,294	8,992	12,433	12,476	12,737	15,617	17,220	18,553
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	5,160	5,498	9,662	8,294	8,992	12,433	12,476	12,737	15,617	17,220	18,553
16	Guaranteed bank loans	2,356	4,403	4,001	5,240	8,568	4,819	4,803	8,487	6,741	8,961	11,814
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	26,036	27,011	28,152	28,637	27,594	27,608	28,308	27,545	27,852	-	-
19	Total direct debt less sinking funds	33,552	36,912	41,615	42,171	45,154	44,860	45,587	46,769	50,210	26,201	30,367
20	Total direct and indirect debt less sinking funds	48,258	51,120	68,350	82,998	85,570	99,177	103,390	108,761	121,899	108,870	180,381
21	Direct debt (item 12) per capita	\$ 38.40	35.70	64.41	98.38	94.87	124.01	129.00	135.00	157.00	176.00	312.00

TABLE 21. Direct and Indirect Debt — Provincial Governments, by Province — Continued
As at Fiscal Year End Nearest to December 31
PRINCE EDWARD ISLAND

No.	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
	thousands of dollars										
	Direct debt										
1	18,998	19,850	18,650	19,350	19,600	21,600	22,096	27,196	26,480	29,960	31,110
2	2,764	5,622	3,776	4,202	4,062	4,822	5,282	5,125	5,396	4,925	4,447
3	16,234	14,228	14,874	15,148	15,538	16,778	16,814	22,071	23,084	25,035	26,663
4	—	—	—	—	—	—	—	—	—	—	—
5	16,234	14,228	14,874	15,148	15,538	16,778	16,814	22,071	23,084	25,035	26,663
6	—	—	—	—	—	—	—	—	—	—	—
7	1,103	1,524	1,846	1,764	2,604	2,234	—	—	—	—	—
8	—	989	1,074	3,078	3,280	4,233	6,410	8,365	5,841	5,460	7,575
	Accounts and other payables:										
9	25	25	65	186	142	136	2,320	1,708	3,336	3,489	4,022
10	44	46	87	70	170	983	754	525	297	—	5
11	168	177	162	155	150	182	176	304	337	408	444
12	17,574	16,989	18,108	20,401	21,884	24,546	26,474	32,973	32,895	34,392	38,709
	Indirect debt										
13	387	531	579	675	668	930	986	1,420	1,579	2,870	5,057
14	—	—	—	—	—	—	—	—	—	—	—
15	387	531	579	675	668	930	986	1,420	1,579	2,870	5,057
16	—	—	109	12	299	403	470	108	1,945	4,017	6,203
17	4	4	3	3	3	2	2	2	2	1	1
18	—	—	—	—	—	—	—	—	—	—	—
19	391	535	691	690	970	1,335	1,458	1,530	3,526	6,888	11,261
20	17,965	17,524	18,799	21,091	22,854	25,881	27,932	34,503	36,421	41,280	49,970
21	165.79	161.80	167.67	206.07	221.05	245.46	260.00	320.00	313.00	324.00	362.00

TABLE 21. Direct and Indirect Debt - Provincial Governments, by Province - Continued
 As at Fiscal Year End Nearest to December 31
 NOVA SCOTIA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	190,871	203,496	208,011	220,636	228,035	246,660	267,699	270,739	295,860	330,870	341,470
2	Deduct sinking funds	18,475	21,925	26,088	31,353	32,162	39,033	44,215	51,046	58,080	65,147	73,717
3	Item 1 less item 2	172,396	181,571	181,923	189,283	195,873	207,627	223,484	219,891	237,780	265,723	287,753
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	172,396	181,571	181,923	189,283	195,873	207,627	223,484	219,891	237,780	265,723	287,753
6	Short term treasury bills	1,200	-	-	-	1,448	-	-	7,651	8,660	-	1,500
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	-	-	-	4,682	6,994	2,880	1,144	11,228	590	-
	Accounts and other payables:											
9	Trust funds and other deposits	3,894	2,586	2,187	1,964	1,738	1,706	1,204	2,386	1,221	621	250
10	Other	1,793	2,201	2,646	3,231	4,684	5,857	12,481	16,450	11,968	14,883	15,463
11	Other liabilities	1,834	1,929	2,019	2,128	2,221	2,452	2,896	2,633	2,943	3,444	3,707
12	Total direct debt less sinking funds	181,117	188,287	188,775	196,606	210,846	224,636	242,745	249,955	273,800	285,261	288,673
	Indirect debt											
13	Guaranteed bonds and debentures	757	802	1,315	1,454	4,894	3,983	3,920	3,855	3,790	3,721	3,403
14	Deduct sinking funds	121	139	149	158	168	178	278	384	497	601	519
15	Item 13 less item 14	636	663	1,166	1,296	4,726	3,805	3,642	3,471	3,293	3,120	2,884
16	Guaranteed bank loans	2,867	987	3,941	3,446	3,833	4,077	3,882	5,846	3,233	2,019	2,790
17	Municipal Improvement Assistance Act loans	415	394	373	351	329	306	282	259	236	214	190
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	3,918	2,044	5,480	5,093	8,888	8,188	7,806	9,576	6,762	5,353	3,864
20	Total direct and indirect debt less sinking funds	185,035	190,331	194,255	201,699	219,734	232,824	250,551	259,531	280,562	290,614	294,537
21	Direct debt (item 12) per capita	273.18	279.77	276.39	282.89	300.35	316.39	339.00	346.00	372.00	382.00	382.00

TABLE 21. Direct and Indirect Debt - Provincial Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
NEW BRUNSWICK

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debture debt	198,816	202,019	207,655	217,237	237,415	231,221	230,081	248,451	244,881	250,138	262,590
2	Deduct sinking funds	34,146	37,871	42,515	47,677	51,605	55,464	59,123	62,300	63,481	67,544	72,258
3	Item 1 less item 2.....	164,670	164,148	165,140	169,560	185,810	175,757	170,958	186,151	181,400	182,594	190,332
4	Treasury bills	-	-	-	-	-	-	25,812	22,944	22,944	19,474	15,869
5	Item 3 plus item 4.....	164,670	164,148	165,140	169,560	185,810	175,757	196,770	209,095	204,344	202,068	206,201
6	Short term treasury bills	-	-	-	1,000	5,000	10,000	3,688	3,340	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	-	-	562	217	2,183	4,299	1,526	11,148	8,567	7,699
	Accounts and other payables:											
9	Trust funds and other deposits	343	311	318	546	653	652	914	1,417	1,268	1,115	1,253
10	Other	2,855	3,958	3,490	2,884	3,422	5,155	5,774	8,890	13,447	17,239	20,129
11	Other liabilities	2,813	2,876	3,412	2,906	3,290	3,339	4,756	4,531	4,734	6,030	6,764
12	Total direct debt less sinking funds	170,681	171,293	172,360	177,458	198,392	197,086	216,201	228,799	234,941	235,019	242,046
	Indirect debt											
13	Guaranteed bonds and debentures	8,065	8,501	8,464	8,143	9,172	10,682	10,778	10,714	26,340	51,799	61,665
14	Deduct sinking funds	254	280	297	305	319	324	346	355	419	222	546
15	Item 13 less item 14.....	7,811	8,221	8,167	7,838	8,853	10,358	10,432	10,359	25,921	51,577	61,119
16	Guaranteed bank loans.....	2,455	1,903	2,369	8,039	10,020	21,900	2,373	2,135	2,453	5,272	5,234
17	Municipal Improvement Assistance Act loans	243	224	205	188	171	153	136	118	106	94	82
18	Other guarantees.....	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	10,509	10,348	10,741	16,065	19,044	32,411	12,941	12,612	28,480	56,943	66,435
20	Total direct and indirect debt less sinking funds	181,190	181,641	183,101	193,523	217,436	229,497	229,142	241,411	263,421	291,962	308,481
21	Direct debt (item 12) per capita.....\$	318.43	313.15	308.89	319.74	351.14	341.57	366.00	381.00	393.00	387.00	394.00

TABLE 21. Direct and Indirect Debt - Provincial Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
QUEBEC

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	461,925	479,448	477,133	467,608	481,734	480,734	469,384	447,153	532,153	635,975	781,975
2	Deduct sinking funds	106,607	115,597	103,388	110,933	126,632	146,786	165,226	141,194	148,033	139,409	137,013
3	Item 1 less item 2	355,318	363,851	373,745	356,675	355,102	333,948	304,158	305,959	384,120	496,566	644,962
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	355,318	363,851	373,745	356,675	355,102	333,948	304,158	305,959	384,120	496,566	644,962
6	Short term treasury bills	-	-	-	-	4,000	-	-	-	27,500	19,500	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	-	-	-	-	-	-	-	-	-	-
	Accounts and other payables:											
9	Trust funds and other deposits	9,787	8,270	9,712	11,272	10,060	10,514	13,764	15,229	347	481	51,812
10	Other	16,935	18,375	20,557	20,328	27,631	27,128	23,887	28,803	63,187	105,188	161,396
11	Other liabilities	3,779	4,144	4,108	4,341	4,542	4,536	4,456	4,712	5,468	6,922	10,833
12	Total direct debt less sinking funds	385,819	394,640	408,122	392,616	401,335	376,126	346,265	354,703	480,622	628,657	869,003
	Indirect debt											
13	Guaranteed bonds and debentures	286,612	329,212	381,695	421,431	480,102	558,759	652,638	759,083	848,350	902,891	1,063,045
14	Deduct sinking funds	245	263	-	-	3,020	7,046	11,069	14,460	22,021	33,285	46,105
15	Item 13 less item 14	286,367	328,949	381,695	421,431	477,082	551,713	641,569	744,623	826,329	869,606	1,016,940
18	Guaranteed bank loans	2,200	2,137	2,000	986	691	643	697	762	605	1,750	1,927
17	Municipal Improvement Assistance Act loans	1,261	1,212	1,162	1,112	1,060	1,007	953	898	842	785	727
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	289,828	332,298	384,857	423,529	478,833	553,363	643,219	746,283	827,776	872,141	1,019,594
20	Total direct and indirect debt less sinking funds	675,647	726,938	792,979	816,145	880,168	929,489	989,484	1,100,986	1,308,398	1,500,798	1,888,597
21	Direct debt (item 12) per capita	\$ 90.38	89.94	90.29	84.83	84.35	77.01	69.00	69.00	91.00	117.00	159.00

TABLE 21. Direct and Indirect Debt — Provincial Governments, by Province — Continued
As at Fiscal Year End Nearest to December 31
ONTARIO

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	868,467	1,013,131	980,319	1,022,137	1,196,533	1,279,257	1,577,651	1,644,234	1,892,431	1,820,378	1,871,610
2	Deduct sinking funds	155,985	145,794	130,218	152,816	185,941	197,003	208,602	198,303	206,666	177,186	183,789
3	Item 1 less item 2	712,482	867,337	850,101	869,321	1,010,592	1,082,254	1,369,049	1,445,931	1,485,765	1,643,192	1,687,821
4	Treasury bills	—	—	—	—	—	—	—	—	—	—	—
5	Item 3 plus item 4	712,482	867,337	850,101	869,321	1,010,592	1,082,254	1,369,049	1,445,931	1,485,765	1,643,192	1,687,821
6	Short term treasury bills	25,500	500	—	—	—	—	—	—	—	—	—
7	Savings deposits and certificates	—	—	—	—	—	—	—	—	—	—	—
8	Temporary loans and overdrafts	9,311	—	28,355	13,938	7,057	—	—	—	1,402	—	7,358
	Accounts and other payables:											
9	Trust funds and other deposits	29,477	38,160	43,329	50,052	60,770	73,640	86,516	103,672	122,026	140,808	162,958
10	Other	61,271	59,406	72,165	79,815	78,734	80,888	80,781	73,596	76,187	77,475	77,186
11	Other liabilities	9,943	11,353	10,803	10,785	13,202	13,921	17,447	32,523	39,850	40,423	42,489
12	Total direct debt less sinking funds	847,984	976,756	1,004,753	1,023,911	1,170,355	1,250,703	1,553,793	1,655,722	1,725,230	1,901,898	1,977,812
	Indirect debt											
13	Guaranteed bonds and debentures	715,604	779,817	936,508	999,749	1,123,906	1,348,156	1,404,562	1,489,000	1,567,440	1,582,123	1,628,706
14	Deduct sinking funds	2,190	4,973	7,398	10,839	13,248	18,020	17,387	20,078	16,609	25,782	22,050
15	Item 13 less item 14	713,414	774,844	929,110	988,910	1,110,658	1,330,136	1,387,195	1,468,922	1,550,831	1,556,341	1,606,656
16	Guaranteed bank loans	3,720	3,451	5,285	1,375	2,465	4,618	2,309	3,543	4,869	4,538	14,599
17	Municipal Improvement Assistance Act loans	—	—	—	—	—	—	—	—	—	—	—
18	Other guarantees	—	—	—	—	—	—	—	—	—	—	—
19	Total indirect debt less sinking funds	717,134	778,295	934,395	990,285	1,113,123	1,334,754	1,389,504	1,472,465	1,555,500	1,560,879	1,621,255
20	Total direct and indirect debt less sinking funds	1,565,118	1,755,051	1,939,148	2,014,196	2,283,478	2,585,457	2,943,297	3,128,187	3,280,730	3,462,777	3,599,067
21	Direct debt (item 12) per capita	173.16	193.57	193.86	189.44	208.17	215.53	261.00	272.00	277.00	300.00	307.00

TABLE 21. Direct and Indirect Debt—Provincial Governments, by Province—Continued
As at Fiscal Year End Nearest to December 31
MANITOBA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	154,149	161,750	172,560	179,300	178,776	177,302	204,026	253,672	298,892	305,302	294,328
2	Deduct sinking funds	32,946	37,549	40,173	45,003	46,179	46,951	38,801	39,431	43,973	45,772	52,495
3	Item 1 less item 2	121,203	124,201	132,387	134,297	132,597	130,351	165,225	214,241	254,919	259,530	241,833
4	Treasury bills	18,758	16,225	15,882	15,129	14,568	13,996	29,708	29,115	27,704	26,270	24,809
5	Item 3 plus item 4	137,961	140,426	148,069	149,426	147,165	144,347	194,933	243,356	282,623	285,800	266,642
8	Short term treasury bills	10,987	7,689	3,350	2,400	17,150	26,700	23,293	35,846	26,408	40,582	48,585
7	Savings deposits and certificates	—	—	—	—	—	—	—	—	—	—	—
8	Temporary loans and overdrafts	—	—	—	—	4,723	9,076	11,812	11,005	—	—	5,537
	Accounts and other payables:											
9	Trust funds and other deposits	2,499	2,049	2,079	2,478	2,163	2,197	2,504	2,225	14,877	8,040	2,278
10	Other	63	986	1,105	960	1,575	2,191	2,544	4,055	3,586	2,379	2,451
11	Other liabilities	3,352	3,542	3,580	3,702	4,312	5,717	5,889	11,753	11,528	16,013	17,550
12	Total direct debt less sinking funds	154,862	154,672	158,183	158,966	177,088	190,228	240,775	308,240	339,022	352,794	343,041
	Indirect debt											
13	Guaranteed bonds and debentures	325	12,296	27,277	32,518	32,808	40,250	53,091	74,785	131,971	175,392	243,362
14	Deduct sinking funds	—	—	—	—	13	50	1,687	2,221	3,015	4,244	6,244
15	Item 13 less item 14	325	12,296	27,277	32,518	32,795	40,200	51,404	72,564	128,956	171,148	237,118
18	Guaranteed bank loans	—	—	—	—	—	—	—	170	140	555	30
17	Municipal Improvement Assistance Act loans	88	59	50	40	31	21	11	—	—	—	—
18	Other guarantees	—	—	—	—	4,000	20,000	20,000	20,000	20,000	22,800	20,000
19	Total indirect debt less sinking funds	393	12,355	27,327	32,558	36,826	60,221	71,415	92,734	149,096	194,503	257,148
20	Total direct and indirect debt less sinking funds	155,255	167,027	185,510	191,524	213,914	250,449	312,190	400,974	488,118	547,297	600,189
21	Direct debt (item 12) per capita	\$ 191.42	186.80	186.32	187.02	205.92	218.65	272.00	343.00	368.00	377.00	367.00

TABLE 21. Direct and Indirect Debt - Provincial Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
SASKATCHEWAN

No.	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
	thousands of dollars										
	Direct debt										
1	145,351	164,293	177,337	204,566	231,156	285,315	339,003	364,081	449,127	487,734	530,815
2	12,765	20,668	23,491	18,851	26,727	35,296	31,356	31,913	43,339	57,308	72,668
3	132,586	143,625	153,846	185,715	204,429	250,019	307,647	332,168	405,788	430,426	458,147
4	29,166	27,302	29,166	27,301	25,608	24,436	23,260	22,142	21,521	21,597	22,327
5	161,752	170,927	183,012	213,016	230,037	274,455	330,907	354,310	427,309	452,023	480,474
6	5,218	5,225	1,500	10,946	1,500	3,000	-	-	-	8,000	13,000
7	31	60	97	154	199	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	5,234
	Accounts and other payables:										
9	2,803	31	45	339	578	-	-	-	5	10	7
10	2,700	2,769	2,317	2,502	2,482	2,689	3,899	2,551	2,744	2,810	5,850
11	1,328	1,375	1,631	1,879	2,144	3,055	3,585	3,471	4,698	6,118	6,895
12	173,832	180,387	188,602	228,836	236,940	283,199	338,391	360,332	434,756	468,961	511,460
	Indirect debt										
13	256	-	-	-	5,500	4,950	14,400	10,000	9,500	12,788	13,063
14	243	-	-	-	-	-	-	-	-	-	-
15	13	-	-	-	5,500	4,950	14,400	10,000	9,500	12,788	13,063
16	282	3,220	3,181	2,216	291	275	233	188	3,255	6,135	6,204
17	368	309	273	246	220	194	167	140	117	106	95
18	42	42	46	-	103	1,582	1,578	1,819	2,183	2,450	2,598
19	705	3,571	3,500	2,462	6,114	7,001	16,378	12,147	15,055	21,479	21,960
20	174,537	183,958	192,102	231,298	243,054	290,200	354,769	372,479	449,811	490,440	533,420
21	201.90	205.45	212.15	259.75	269.56	318.92	375.00	396.00	470.00	504.00	548.00

TABLE 21. Direct and Indirect Debt — Provincial Governments, by Province — Continued
As at Fiscal Year End Nearest to December 31
ALBERTA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	83,693	81,043	78,320	75,517	72,634	20,965	20,327	18,889	16,164	14,528	12,915
2	Deduct sinking funds	—	—	—	—	—	—	—	—	—	—	—
3	Item 1 less item 2	83,693	81,043	78,320	75,517	72,634	20,965	20,327	18,889	16,164	14,528	12,915
4	Treasury bills	11,108	10,739	10,364	9,985	9,600	9,209	8,813	8,411	8,003	7,589	7,170
5	Item 3 plus item 4	94,801	91,782	88,684	85,502	82,234	30,174	29,140	27,300	24,167	22,117	20,085
6	Short term treasury bills	—	—	—	—	—	—	—	—	—	—	—
7	Savings deposits and certificates	328	260	250	138	27	22	—	—	—	—	—
8	Temporary loans and overdrafts	—	—	—	—	—	—	—	—	—	—	—
	Accounts and other payables:											
9	Trust funds and other deposits	—	—	—	—	—	—	21	20	20	20	20
10	Other	5,764	6,236	6,888	7,010	8,094	14,146	11,582	14,187	13,578	14,109	15,689
11	Other liabilities	222	111	15	421	386	191	180	160	138	130	122
12	Total direct debt less sinking funds	101,115	98,389	95,837	93,071	90,741	44,533	40,923	41,647	37,903	36,376	35,916
	Indirect debt											
13	Guaranteed bonds and debentures	2	2	1	1	2,501	—	28,000	130,000	182,940	236,778	303,553
14	Deduct sinking funds	—	—	—	—	—	—	—	583	1,197	2,212	4,779
15	Item 13 less item 14	2	2	1	1	2,501	—	28,000	129,417	181,743	234,566	298,774
16	Guaranteed bank loans	4,678	4,389	3,511	3,108	2,677	2,022	1,947	1,932	1,764	1,238	1,383
17	Municipal Improvement Assistance Act loans	336	306	276	245	214	182	149	117	94	77	61
18	Other guarantees	—	—	—	—	—	—	—	—	—	—	—
19	Total indirect debt less sinking funds	5,016	4,697	3,788	3,354	5,392	2,204	30,096	131,466	183,601	235,881	300,218
20	Total direct and indirect debt less sinking funds	106,131	103,086	99,625	96,425	96,133	46,737	71,019	173,113	221,504	272,257	336,134
21	Direct debt (item 12) per capita	100.91	94.70	89.90	82.88	78.22	37.08	33.00	32.00	28.00	27.00	26.00

TABLE 21. Direct and Indirect Debt - Provincial Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
BRITISH COLUMBIA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt.....	235,528	222,129	206,174	192,572	181,673	165,489	162,770	80,094	75,806	74,916	74,207
2	Deduct sinking funds	58,244	59,118	56,784	56,455	72,329	88,173	108,740	80,094	75,806	74,916	74,207
3	Item 1 less item 2	177,284	163,011	149,390	136,117	109,344	77,316	54,030	-	-	-	-
4	Treasury bills	21,581	21,262	20,531	20,089	19,234	18,267	17,087	-	-	-	-
5	Item 3 plus item 4	198,865	184,273	169,921	156,206	128,578	95,583	71,117	-	-	-	-
6	Short term treasury bills.....	-	100	-	100	-	-	-	-	-	-	-
7	Savings deposits and certificates.....	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	-	-	-	-	-	-	-	655	1,489	-
	Accounts and other payables:											
9	Trust funds and other deposits	10,952	9,615	10,003	13,149	13,106	12,371	12,624	10,780	10,344	10,272	10,338
10	Other	20,763	21,150	12,915	13,912	20,671	25,753	26,204	18,132	24,233	22,950	22,283
11	Other liabilities	2,372	2,183	1,915	1,779	1,691	1,471	1,435	-	-	-	-
12	Total direct debt less sinking funds	232,952	217,321	194,754	185,146	164,046	135,178	111,380	28,912	35,232	34,711	32,621
	Indirect debt											
13	Guaranteed bonds and debentures	31,939	64,364	93,164	117,257	171,565	363,613	396,395	504,671	574,159	1,273,873	1,307,087
14	Deduct sinking funds	2,248	2,557	3,367	4,933	7,896	12,920	19,756	29,592	38,811	47,813	57,314
15	Item 13 less item 14	29,691	61,807	89,797	112,324	163,669	350,693	376,639	475,079	535,348	1,226,060	1,249,773
16	Guaranteed bank loans	-	-	8,250	25,117	74,275	31,287	4,183	3,407	1,380	1,311	1,426
17	Municipal Improvement Assistance Act loans	987	887	785	682	581	487	398	307	239	189	138
18	Other guarantees	-	-	-	-	-	-	81,596	76,997	78,508	114,118	94,622
19	Total indirect debt less sinking funds	30,678	62,694	98,832	138,123	238,525	382,467	462,816	555,790	615,475	1,341,878	1,345,959
20	Total direct and indirect debt less sinking funds.....	263,630	280,015	293,586	323,269	402,571	517,645	574,196	584,702	650,707	1,376,389	1,378,580
21	Direct debt (item 12) per capita	\$ 189.39	171.66	149.24	132.34	110.32	87.55	71.00	18.00	22.00	21.00	19.00

TABLE 21. Direct and Indirect Debt - Provincial Governments, by Province - Concluded
As at Fiscal Year End Nearest to December 31
YUKON and NORTHWEST TERRITORIES

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt.....			-	-	-	-	-	-	-	-	-
2	Deduct sinking funds.....			-	-	-	-	-	-	-	-	-
3	Item 1 less item 2.....			-	-	-	-	-	-	-	-	-
4	Treasury bills.....			-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4.....			-	-	-	-	-	-	-	-	-
6	Short term treasury bills.....			-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates.....			-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts.....			-	-	-	-	-	-	-	162	-
	Accounts and other payables:											
9	Trust funds and other deposits.....			71	64	79	72	100	90	52	56	86
10	Other.....			50	827	1,905	2,043	3,021	3,687	3,568	3,904	8,321
11	Other liabilities.....		No statistics available for these years	-	-	-	19	45	33	30	31	-
12	Total direct debt less sinking funds.....			121	891	1,984	2,134	3,166	3,810	3,650	4,153	8,407
	Indirect debt											
13	Guaranteed bonds and debentures.....			-	-	-	-	-	-	-	-	-
14	Deduct sinking funds.....			-	-	-	-	-	-	-	-	-
15	Item 13 less item 14.....			-	-	-	-	-	-	-	-	-
16	Guaranteed bank loans.....			-	-	-	-	-	-	-	-	-
17	Municipal Improvement Assistance Act loans.....			-	-	-	-	-	-	-	-	-
18	Other guarantees.....			-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds.....			-	-	-	-	-	-	-	-	-
20	Total direct and indirect debt less sinking funds.....			121	891	1,984	2,134	3,166	3,810	3,650	4,153	8,407
21	Direct debt (item 12) per capita..... \$			1.21	74.25	165.33	164.15	93.00	106.00	99.00	106.00	215.00

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province
As at Fiscal Year End Nearest to December 31
NEWFOUNDLAND

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt.....	4,136	4,499	6,723	10,765	11,490	15,030	15,601	16,153	16,885	18,615	19,668
2	Deduct sinking funds	228	267	307	388	473	560	94	98	134	129	115
3	Item 1 less Item 2	3,908	4,232	6,416	10,377	11,017	14,470	15,507	16,057	16,751	18,486	19,553
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus Item 4	3,908	4,232	6,416	10,377	11,017	14,470	15,507	16,057	16,751	18,486	19,553
6	Short term treasury bills.....	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates.....	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts.....	34	170	23	91	728	826	1,055	739	203	500	1,774
	Accounts and other payables:											
9	Trust funds and other deposits				-	-	-	60	108	62	60	66
10	Other				913	1,981	1,781	2,410	1,770	2,163	2,879	3,423
11	Other liabilities	566	1,430	898	127	102	179	181	185	419	213	300
12	Total direct debt less sinking funds	4,508	5,832	7,337	11,508	13,808	17,056	19,213	18,859	19,598	22,138	25,116
	Indirect debt											
13	Guaranteed bonds and debentures	-	-	-	-	-	-	-	-	-	-	-
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less Item 14	-	-	-	-	-	-	-	-	-	-	-
16	Guaranteed bank loans	-	-	-	-	-	-	-	-	-	-	3
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	-	-	-	-	-	-	-	-	-	-	3
20	Total direct and indirect debt less sinking funds	4,508	5,832	7,337	11,508	13,808	17,056	19,213	18,859	19,598	22,138	25,119

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
PRINCE EDWARD ISLAND

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	4,249	4,526	4,780	5,985	6,335	7,641	7,366	7,861	8,330	9,351	11,492
2	Deduct sinking funds	1,056	1,039	1,028	1,156	1,299	1,412	1,557	1,552	1,482	1,669	1,655
3	Item 1 less item 2.....	3,193	3,487	3,752	4,829	5,036	6,229	5,809	6,309	6,848	7,682	9,837
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4.....	3,193	3,487	3,752	4,829	5,038	6,229	5,809	6,309	6,848	7,682	9,837
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	744	577	1,208	837	814	246	964	720	844	1,960	1,128
	Accounts and other payables:											
9	Trust funds and other deposits	-	-	-	-	-	-	-	-	-	-	-
10	Other			266	269	258	368	276	204	365	466	417
11	Other liabilities	23	23	-	-	-	1	8	-	2	2	114
12	Total direct debt less sinking funds	3,960	4,087	5,226	5,935	6,108	6,844	7,057	7,233	8,059	10,110	11,496
	Indirect debt											
13	Guaranteed bonds and debentures	-	-	-	-	-	-	-	-	-	-	-
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14.....	-	-	-	-	-	-	-	-	-	-	-
16	Guaranteed bank loans.....	-	-	-	-	-	-	-	-	-	-	-
17	Municipal Improvement Assistance Act loans.....	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees.....	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	-	-	-	-	-	-	-	-	-	-	-
20	Total direct and indirect debt less sinking funds	3,960	4,087	5,226	5,935	6,108	6,844	7,057	7,233	8,059	10,110	11,496

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
NOVA SCOTIA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	51,974	59,126	62,493	62,902	67,144	69,425	75,106	80,322	89,111	96,460	105,521
2	Deduct sinking funds	11,403	9,487	9,074	8,225	7,148	8,089	7,708	7,202	6,944	4,037	3,896
3	Item 1 less item 2	40,571	49,639	53,419	54,677	59,996	61,336	67,398	73,120	82,167	92,423	101,625
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	40,571	49,639	53,419	54,677	59,996	61,336	67,398	73,120	82,167	92,423	101,625
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	6,872	2,555	2,190	2,141	4,697	6,905	10,352	12,720	15,089	16,924	14,576
	Accounts and other payables:											
9	Trust funds and other deposits				66	2	61	88	64	64	83	80
10	Other				3,064	5,564	6,929	7,496	9,992	7,497	6,712	8,226
11	Other liabilities	3,412	3,442	4,227	1,366	1,700	2,031	2,468	3,126	3,043	2,885	4,704
12	Total direct debt less sinking funds	50,855	55,636	59,836	61,314	71,959	77,262	87,802	99,022	107,860	119,027	129,211
	Indirect debt											
13	Guaranteed bonds and debentures	921	947	1,141	1,129	1,134	997	926	1,208	1,407	1,380	1,352
14	Deduct sinking funds	195	216	243	273	280	231	290	313	262	297	333
15	Item 13 less item 14	726	731	898	856	854	766	636	895	1,145	1,083	1,019
16	Guaranteed bank loans	-	-	-	-	-	-	4	-	-	-	-
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	726	731	898	856	854	766	640	895	1,145	1,083	1,019
20	Total direct and indirect debt less sinking funds	51,581	56,367	60,734	62,170	72,813	78,028	88,442	99,917	109,005	120,110	130,230

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
NEW BRUNSWICK

No.	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	
	thousands of dollars											
	Direct debt											
1	Debture debt	52,397	55,279	59,801	63,967	68,061	75,221	78,495	85,153	90,897	93,138	85,517
2	Deduct sinking funds	7,522	6,904	6,533	6,361	6,495	6,637	6,762	6,829	7,553	7,932	7,368
3	Item 1 less item 2.....	44,875	48,375	53,268	57,606	61,566	68,584	71,733	78,324	83,344	85,206	78,149
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4.....	44,875	48,375	53,268	57,606	61,566	68,584	71,733	78,324	83,344	85,206	78,149
6	Short term treasury bills	200	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	2,748	4,080	3,683	3,529	5,137	6,303	7,021	7,799	6,099	7,258	10,135
	Accounts and other payables:											
9	Trust funds and other deposits				45	53	37	32	28	26	29	29
10	Other.....				1,823	1,950	2,160	2,778	2,586	5,306	5,550	5,770
11	Other liabilities	2,500	2,301	3,113	2,057	1,516	1,379	2,876	1,781	2,217	2,610	1,990
12	Total direct debt less sinking funds.....	50,323	54,756	60,064	65,060	70,222	78,463	84,440	90,518	96,992	100,653	96,073
	Indirect debt											
13	Guaranteed bonds and debentures	3,623	3,810	3,719	3,757	3,591	3,400	4,201	4,114	4,286	4,683	5,033
14	Deduct sinking funds.....	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14.....	3,623	3,810	3,719	3,757	3,591	3,400	4,201	4,114	4,286	4,683	5,033
16	Guaranteed bank loans.....	-	-	-	-	-	-	-	-	-	75	-
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees.....	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	3,623	3,810	3,719	3,757	3,591	3,400	4,201	4,114	4,286	4,758	5,033
20	Total direct and indirect debt less sinking funds	53,946	58,566	63,783	68,817	73,813	81,863	88,641	94,632	101,278	105,411	101,106

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31

QUEBEC

No.		1952	1953	1954 ¹	1955 ¹	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debtenture debt	546,274 ²	607,527 ²	690,812	778,169	793,147	891,637	1,045,370	1,147,401	1,324,219	1,536,032 ³	1,675,755 ³
2	Deduct sinking funds	17,713	17,491	17,691	17,146	15,678	14,419	13,500	12,404	15,636	14,501	12,605
3	Item 1 less item 2	528,561	590,036	673,121	759,023	777,469	877,218	1,031,870	1,134,997	1,308,583	1,521,531	1,663,150
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	528,561	590,036	673,121	759,023	777,469	877,218	1,031,870	1,134,997	1,308,583	1,521,531	1,663,150
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	25,144	23,492	35,025	32,777	39,813	65,756	69,154	108,087	110,365	132,235	101,786
	Accounts and other payables:											
9	Trust funds and other deposits	-	-	-	-	-	-	-	-	4,242	4,034	3,532
10	Other	-	-	-	-	105,059	47,825	53,631	64,918	62,100	82,197	104,966
11	Other liabilities	48,013	66,561	63,529	63,412	46,042	36,266	42,344	49,735	47,976	30,256	54,993
12	Total direct debt less sinking funds	601,718	680,089	771,675	855,212	968,383	1,027,065	1,196,999	1,357,737	1,533,266	1,770,253	1,928,427
	Indirect debt											
13	Guaranteed bonds and debentures	-	-	-	-	-	-	-	86,230 ⁴	60,497 ⁴	-	-
14	Deduct sinking funds	-	-	-	-	-	-	-	1,549	1,293	-	-
15	Item 13 less item 14	-	-	-	-	-	-	-	64,681	59,204	-	-
16	Guaranteed bank loans	612	524	431	332	228	117	-	-	-	-	-
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	612	524	431	332	228	117	-	64,681	59,204	-	-
20	Total direct and indirect debt less sinking funds	602,330	680,613	772,106	855,544	968,611	1,027,182	1,196,999	1,422,418	1,592,470	1,770,253	1,928,427

¹ Estimated by Bank of Canada.

² Includes: (a) Montreal Tramways Company bonds and debentures assumed by the City of Montreal, 1952, 25,330; 1953, 24,944; (b) Issued by Montreal Tramways Commission, 1952, 18,000; 1953, 17,370.

³ Includes debentures of Montreal Transportation Commission guaranteed by City of Montreal, 1961, 57,229; 1962, 51,932.

⁴ Debentures of Montreal Transportation Commission guaranteed by City of Montreal.

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
ONTARIO

No.	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	
	thousands of dollars											
	Direct debt											
1	Debture debt	521,992	632,344	730,549	809,026	935,495	1,079,846	1,248,234	1,399,502	1,558,233	1,701,647	1,832,172
2	Deduct sinking funds	7,598	5,949	5,274	3,721	6,087	10,955	19,615	31,079	46,066	62,380	83,407
3	Item 1 less item 2	514,394	626,395	725,275	805,305	929,408	1,068,891	1,228,619	1,368,423	1,512,167	1,639,267	1,748,765
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	514,394	626,395	725,275	805,305	929,408	1,068,891	1,228,619	1,368,423	1,512,167	1,639,267	1,748,765
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	46,269	46,714	50,093	61,837	84,266	92,062	86,035	80,442	91,038	82,724	75,368
	Accounts and other payables:											
9	Trust funds and other deposits	-	-	-	-	-	-	-	-	-	-	-
10	Other	-	-	-	57,812	76,522	84,203	86,279	86,017	112,829	131,381	161,288
11	Other liabilities	51,417	62,131	69,287	10,850	12,378	13,862	26,737	29,494	29,496	27,861	36,999
12	Total direct debt less sinking funds	612,080	735,240	844,655	935,804	1,102,574	1,259,018	1,427,670	1,564,376	1,745,530	1,881,233	2,022,420
	Indirect debt											
13	Guaranteed bonds and debentures	11,659	10,999	9,943	8,834	8,083	7,158	6,379	5,650	4,860	4,149	3,342
14	Deduct sinking funds	563	599	390	90	95	-	-	-	-	-	-
15	Item 13 less item 14	11,096	10,400	9,553	8,744	7,988	7,158	6,379	5,650	4,860	4,149	3,342
16	Guaranteed bank loans	-	-	-	-	-	-	-	-	-	-	-
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	11,096	10,400	9,553	8,744	7,988	7,158	6,379	5,650	4,860	4,149	3,342
20	Total direct and indirect debt less sinking funds	623,176	745,640	854,208	944,548	1,110,562	1,266,176	1,434,049	1,570,026	1,750,390	1,885,382	2,025,762

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
MANITOBA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	71,995	75,164	83,296	91,585	106,344	113,185	120,232	134,031	159,608	180,749	190,594
2	Deduct sinking funds	16,761	16,237	14,851	15,818	17,570	16,442	17,134	18,194	16,630	15,915	18,182
3	Item 1 less item 2.....	55,234	58,927	68,445	75,767	88,774	96,743	103,098	115,837	142,978	164,834	172,412
4	Treasury bills	-	-	328	314 ¹	300 ¹	285 ¹	271 ¹	257 ¹	243 ¹	-	-
5	Item 3 plus item 4.....	55,234	58,927	68,773	76,081	89,074	97,028	103,369	116,094	143,221	164,834	172,412
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts.....	7,588	7,276	7,378	9,585	7,373	8,096	8,496	14,178	16,025	10,873	12,455
	Accounts and other payables:											
9	Trust funds and other deposits				18	9	16	200	139	109	289	87
10	Other				4,592	4,467	5,660	5,524	9,624	6,192	8,016	12,185
11	Other liabilities	4,626	5,744	6,789	2,488	2,906	3,271	3,971	5,139	6,864	6,337	5,824
12	Total direct debt less sinking funds.....	67,448	71,947	82,940	92,764	103,829	114,071	121,560	145,174	172,411	190,349	202,963
	Indirect debt											
13	Guaranteed bonds and debentures	1,348	1,310	1,272	1,233	1,192	3,149	3,045	2,939	2,828	2,712	2,590
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14.....	1,348	1,310	1,272	1,233	1,192	3,149	3,045	2,939	2,828	2,712	2,590
16	Guaranteed bank loans.....	-	-	-	-	-	-	-	-	-	-	-
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees.....	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	1,348	1,310	1,272	1,233	1,192	3,149	3,045	2,939	2,828	2,712	2,590
20	Total direct and indirect debt less sinking funds	68,796	73,257	84,212	93,997	105,021	117,220	124,605	148,113	175,239	193,061	205,553

¹ Long-term debt due to province.

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
SASKATCHEWAN

No.	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
	thousands of dollars										
	Direct debt										
1	39,629	46,382	59,855	71,267	83,661	96,196	110,326	126,596	145,073	160,693	175,237
2	6,956	6,572	6,852	8,275	8,331	8,194	9,067	8,826	8,379	9,685	11,341
3	32,673	39,810	53,003	62,992	75,330	88,002	101,259	117,770	136,694	151,008	163,896
4	-	-	-	-	-	-	-	-	-	-	-
5	32,673	39,810	53,003	62,992	75,330	88,002	101,259	117,770	136,694	151,008	163,896
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	3,538	3,827	5,777	8,862	8,075	6,119	4,903	6,595	7,951	7,373	8,919
	Accounts and other payables:										
9				1,485	1,627	1,655	1,070	1,216	1,364	357	424
10				9,569	10,688	11,480	12,280	12,451	12,257	12,302	13,858
11	12,646	13,122	13,707	2,948	3,252	3,881	4,209	5,702	6,745	6,790	9,599
12	48,857	56,759	72,487	85,856	98,972	111,137	123,721	143,734	165,011	177,830	196,696
	Indirect debt										
13	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-
20	48,857	56,759	72,487	85,856	98,972	111,137	123,721	143,734	165,011	177,830	196,696

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
ALBERTA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	121,116	156,324	194,013	229,803	269,502	315,171	350,394	403,443	431,883	455,805	475,507
2	Deduct sinking funds	963	1,295	1,294	1,566	1,964	2,378	2,805	3,245	3,614	3,020	3,364
3	Item 1 less item 2.....	120,153	155,029	192,719	228,237	267,538	312,793	347,589	400,198	428,269	452,785	472,143
4	Treasury bills	-	-	-	914	878	823	801	744	705	667	628
5	Item 3 plus item 4.....	120,153	155,029	192,719	229,151	268,416	313,616	348,390	400,942	428,974	453,452	472,771
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	4,013	4,635	7,869	5,827	12,824	12,769	7,938	8,173	10,769	8,865	9,407
	Accounts and other payables:											
9	Trust funds and other deposits				3,457	3,217	3,217	3,782	3,924	3,188	3,815	4,741
10	Other.....				14,971	28,518	16,993	15,932	19,606	19,141	25,125	25,460
11	Other liabilities	20,563	21,047	26,214	7,636	4,281	17,527	17,236	12,094	19,890	20,649	11,891
12	Total direct debt less sinking funds.....	144,729	180,711	226,802	261,042	317,256	364,122	393,278	444,739	481,962	511,906	524,270
	Indirect debt											
13	Guaranteed bonds and debentures	-	-	-	-	-	-	-	-	-	-	-
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14.....	-	-	-	-	-	-	-	-	-	-	-
16	Guaranteed bank loans.....	500	350	364	-	299	60	-	15	13	11	8
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees.....	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	500	350	364	-	299	60	-	15	13	11	8
20	Total direct and indirect debt less sinking funds	145,229	181,061	227,166	261,042	317,555	364,182	393,278	444,754	481,975	511,917	524,278

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Continued
As at Fiscal Year End Nearest to December 31
BRITISH COLUMBIA

No.		1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
		thousands of dollars										
	Direct debt											
1	Debenture debt	198,786	204,320	220,052	285,730	303,239	328,428	354,751	401,414	452,063	479,699	503,133
2	Deduct sinking funds	33,074	27,241	26,051	30,264	33,358	37,023	40,439	43,510	45,638	47,897	48,215
3	Item 1 less item 2	165,712	177,079	194,001	255,466	269,881	291,405	314,312	357,904	406,425	431,802	454,918
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	165,712	177,079	194,001	255,466	269,881	291,405	314,312	357,904	406,425	431,802	454,918
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	1,453	2,724	2,344	2,245	3,633	8,227	8,645	8,828	5,272	8,734	15,204
	Accounts and other payables:											
9	Trust funds and other deposits				3,250	2,972	2,782	2,505	2,270	2,023	1,799	1,638
10	Other				7,604	10,950	9,261	12,998	11,392	16,963	20,235	24,844
11	Other liabilities	14,025	16,286	12,296	4,113	1,002	4,457	5,278	4,816	8,228	8,335	9,383
12	Total direct debt less sinking funds	181,190	196,089	208,641	272,678	288,438	316,132	343,738	383,210	438,911	470,905	505,985
	Indirect debt											
13	Guaranteed bonds and debentures	13	13	16	16	16	-	-	-	-	-	-
14	Deduct sinking funds	-	-	13	15	16	-	-	-	-	-	-
15	Item 13 less item 14	13	13	3	1	-	-	-	-	-	-	-
18	Guaranteed bank loans	-	-	-	-	-	-	-	-	-	-	-
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	13	13	3	1	-	-	-	-	-	-	-
20	Total direct and indirect debt less sinking funds	181,203	196,102	208,644	272,679	288,438	316,132	343,738	383,210	438,911	470,905	505,985

TABLE 22. Direct and Indirect Debt - Municipal Governments, by Province - Concluded
As at Fiscal Year End Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962
	thousands of dollars										
	Direct debt										
1						1,151	1,105	1,219	1,205	1,167	1,110
2						-	-	-	-	-	-
3						1,151	1,105	1,219	1,205	1,167	1,110
4						-	-	-	-	-	-
5						1,151	1,105	1,219	1,205	1,167	1,110
6						-	-	-	-	-	-
7						-	-	-	-	-	-
8						-	45	-	3	11	9
	Accounts and other payables:										
9						-	-	-	-	-	-
10						166	61	92	104	170	226
11						10	92	82	99	64	63
12						1,327	1,303	1,393	1,411	1,412	1,408
	Indirect debt										
13						-	-	-	-	-	-
14						-	-	-	-	-	-
15						-	-	-	-	-	-
16						-	-	-	-	-	-
17						-	-	-	-	-	-
18						-	-	-	-	-	-
19						-	-	-	-	-	-
20						1,327	1,303	1,393	1,411	1,412	1,408

No
statistics
available
for these
years

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province
After Elimination of Inter - Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
NEWFOUNDLAND

No.		1952				1953				1954			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	15,000	4,136	-	19,136	15,000	4,499	-	19,499	27,000	6,723	-	33,723
2	Deduct sinking funds	1,374	228	-	1,602	1,828	267	-	2,095	2,301	307	-	2,608
3	Item 1 less item 2.....	13,626	3,908	-	17,534	13,172	4,232	-	17,404	24,699	6,416	-	31,115
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4.....	13,626	3,908	-	17,534	13,172	4,232	-	17,404	24,699	6,416	-	31,115
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certi- ficates	12	-	-	12	12	-	-	12	12	-	-	12
8	Temporary loans and over- drafts	-	34	-	34	-	170	-	170	807	23	-	830
	Accounts and other paya- bles:												
9	Trust funds and other deposits									3	-	-	3
10	Other									808	841	1,275	374
11	Other liabilities	1,068	566	741	893	1,024	1,430	745	1,709	206	57	-	263
12	Total direct debt less sinking funds.....	14,706	4,508	741	18,473	14,208	5,832	745	19,295	26,535	7,337	1,275	32,597
	Indirect debt												
13	Guaranteed bonds and debentures	5,160	-	2,623	2,537	5,498	-	2,998	2,500	9,662	-	6,122	3,540
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14.....	5,160	-	2,623	2,537	5,498	-	2,998	2,500	9,662	-	6,122	3,540
16	Guaranteed bank loans.....	2,356	-	17	2,339	4,403	-	163	4,240	4,001	-	9	3,992
17	Municipal Improvement As- sistance Act loans	-	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees.....	26,036	-	-	26,036	27,011	-	-	27,011	28,152	-	-	28,152
19	Total indirect debt less sinking funds	33,552	-	2,640	30,912	36,912	-	3,161	33,751	41,815	-	6,131	35,684
20	Total direct and indi- rect debt less sink- ing funds	48,258	4,508	3,381	49,385	51,120	5,832	3,906	53,046	68,350	7,337	7,406	68,291

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
NEWFOUNDLAND

No.		1955				1956				1957			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	43,000	10,765	-	53,765	43,000	11,490	-	54,490	54,500	15,030	-	69,530
2	Deduct sinking funds	3,166	388	-	3,554	4,586	473	-	5,059	5,501	560	-	6,061
3	Item 1 less item 2.....	39,834	10,377	-	50,211	38,414	11,017	-	49,431	48,999	14,470	-	63,469
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4.....	39,834	10,377	-	50,211	38,414	11,017	-	49,431	48,999	14,470	-	63,469
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certi- ficates	12	-	-	12	12	-	-	12	-	-	-	-
8	Temporary loans and over- drafts	-	91	-	91	500	728	-	1,228	1,984	626	-	2,610
	Accounts and other paya- bles:												
9	Trust funds and other deposits	-	-	-	-	-	-	-	-	-	-	-	-
10	Other.....	775	913	1,274	414	1,284	1,961	2,006	1,239	3,128	1,781	1,329	3,580
11	Other liabilities	206	127	-	333	206	102	-	308	206	179	-	385
12	Total direct debt less sinking funds.....	40,827	11,508	1,274	51,061	40,416	13,808	2,006	52,218	54,317	17,056	1,329	70,044
	Indirect debt												
13	Guaranteed bonds and debentures	8,294	-	7,190	1,104	8,992	-	7,889	1,103	12,433	-	10,230	2,203
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14.....	8,294	-	7,190	1,104	8,992	-	7,889	1,103	12,433	-	10,230	2,203
16	Guaranteed bank loans.....	5,240	-	7	5,233	8,568	-	262	8,306	4,819	-	163	4,656
17	Municipal Improvement As- sistance Act loans	-	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees.....	28,637	-	-	28,637	27,594	-	-	27,594	27,608	-	-	27,608
19	Total indirect debt less sinking funds	42,171	-	7,197	34,974	45,154	-	8,151	37,003	44,860	-	10,393	34,467
20	Total direct and indi- rect debt less sink- ing funds	82,998	11,508	8,471	86,035	85,570	13,808	10,157	89,221	99,177	17,056	11,722	104,511

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
NEWFOUNDLAND

No.		1958				1959				1960			
		Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
thousands of dollars													
Direct debt													
1	Debenture debt	56,500	15,601	80	72,021	60,500	16,153	75	76,578	79,500	16,885	70	93,315
2	Deduct sinking funds	6,660	94	-	6,754	8,750	96	-	8,846	11,089	134	-	11,223
3	Item 1 less item 2	49,840	15,507	80	65,267	51,750	16,057	75	67,732	85,411	16,751	70	82,092
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	49,840	15,507	80	65,267	51,750	16,057	75	67,732	65,411	16,751	70	82,092
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	1,127	1,055	-	2,182	4,507	739	-	5,246	1,572	203	-	1,775
Accounts and other payables:													
9	Trust funds and other deposits	-	60	-	60	-	108	-	108	-	62	-	62
10	Other	6,630	2,410	1,275	7,765	5,735	1,770	1,417	6,088	4,706	2,163	1,016	5,853
11	Other liabilities	206	181	-	387	-	185	-	185	-	419	-	419
12	Total direct debt less sinking funds	57,803	19,213	1,355	75,661	61,992	18,859	1,492	79,359	71,689	19,598	1,086	90,201
Indirect debt													
13	Guaranteed bonds and debentures	12,476	-	10,278	2,198	12,737	-	10,553	2,184	15,617	-	11,442	4,175
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	12,476	-	10,278	2,198	12,737	-	10,553	2,184	15,617	-	11,442	4,175
16	Guaranteed bank loans	4,603	-	499	4,304	6,487	-	692	5,795	6,741	-	941	5,800
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	28,308	-	-	28,308	27,545	-	-	27,545	27,852	-	-	27,852
19	Total indirect debt less sinking funds	45,587	-	10,777	34,810	46,769	-	11,245	35,524	50,210	-	12,383	37,827
20	Total direct and indirect debt less sinking funds	103,390	19,213	12,132	110,471	108,761	18,859	12,737	114,883	121,899	19,598	13,469	128,028

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
NEWFOUNDLAND

No.	1961				1962			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars							
	Direct debt							
1	86,500	18,615	65	105,050	139,378	19,668	-	159,046
2	14,222	129	-	14,351	17,606	115	-	17,721
3	72,278	18,486	65	90,699	121,772	19,553	-	141,325
4	-	-	-	-	-	-	-	-
5	72,278	18,486	65	90,699	121,772	19,553	-	141,325
6	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-
8	3,835	500	-	4,335	6,205	1,774	-	7,979
	Accounts and other payables:							
9	-	60	-	60	-	66	-	66
10	6,556	2,879	655	8,780	21,926	3,423	1,186	24,163
11	-	213	-	213	111	300	-	411
12	82,669	22,138	720	104,087	150,014	25,116	1,186	173,944
	Indirect debt							
13	17,220	-	12,754	4,466	18,553	-	14,098	4,455
14	-	-	-	-	-	-	-	-
15	17,220	-	12,754	4,466	18,553	-	14,098	4,455
16	8,981	-	1,605	7,376	11,814	3	1,502	10,315
17	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-
19	26,201	-	14,359	11,842	30,367	3	15,600	14,770
20	108,870	22,138	15,079	115,929	180,381	25,119	16,786	188,714

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
PRINCE EDWARD ISLAND

No.	1952				1953				1954			
	Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	18,998	4,249	-	23,247	19,850	4,526	-	24,376	18,650	4,780	-	23,430
2	2,764	1,056	-	3,820	5,822	1,039	-	6,861	3,776	1,028	-	4,804
3	16,234	3,193	-	19,427	14,228	3,487	-	17,715	14,874	3,752	-	18,626
4	-	-	-	-	-	-	-	-	-	-	-	-
5	16,234	3,193	-	19,427	14,228	3,487	-	17,715	14,874	3,752	-	18,626
6	-	-	-	-	-	-	-	-	-	-	-	-
7	1,103	-	-	1,103	1,524	-	-	1,524	1,846	-	-	1,846
8	-	744	-	744	989	577	-	1,566	1,074	1,208	-	2,282
	Accounts and other payables:											
9									65	-	-	65
10									87	266	223	130
11	237	23	6	254	248	23	2	269	162	-	-	162
12	17,574	3,960	6	21,528	16,969	4,087	2	21,074	18,108	5,226	223	23,111
	Indirect debt											
13	387	-	387	-	531	-	381	150	579	-	379	200
14	-	-	-	-	-	-	-	-	-	-	-	-
15	387	-	387	-	531	-	381	150	579	-	379	200
16	-	-	-	-	-	-	-	-	109	-	109	-
17	4	-	-	4	4	-	-	4	3	-	-	3
18	-	-	-	-	-	-	-	-	-	-	-	-
19	391	-	387	4	535	-	381	154	691	-	488	203
20	17,965	3,960	393	21,532	17,524	4,087	383	21,228	18,799	5,226	711	23,314

TABLE 23. Direct and Indirect Debt—Provincial - Municipal Governments, by Province — Continued
After Elimination of Inter - Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
PRINCE EDWARD ISLAND

No.		1955				1956				1957			
		Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	19,350	5,985	—	25,335	19,600	6,335	—	25,935	21,600	7,641	—	29,241
2	Deduct sinking funds	4,202	1,156	—	5,358	4,062	1,299	—	5,361	4,822	1,412	—	6,234
3	Item 1 less item 2	15,148	4,829	—	19,977	15,538	5,036	—	20,574	16,778	6,229	—	23,007
4	Treasury bills	—	—	—	—	—	—	—	—	—	—	—	—
5	Item 3 plus item 4	15,148	4,829	—	19,977	15,538	5,036	—	20,574	16,778	6,229	—	23,007
6	Short term treasury bills	—	—	—	—	—	—	—	—	—	—	—	—
7	Savings deposits and certi- ficates	1,764	—	—	1,764	2,604	—	—	2,604	2,234	—	—	2,234
8	Temporary loans and over- drafts	3,078	837	—	3,915	3,280	814	—	4,094	4,233	246	—	4,479
	Accounts and other paya- bles:												
9	Trust funds and other deposits	186	—	—	186	142	—	—	142	136	—	—	136
10	Other	70	269	195	144	170	258	172	256	983	368	—	1,351
11	Other liabilities	155	—	—	155	150	—	—	150	182	1	—	183
12	Total direct debt less sinking funds	20,401	5,935	195	26,141	21,884	6,108	172	27,820	24,546	6,844	—	31,390
	Indirect debt												
13	Guaranteed bonds and debentures	675	—	488	187	668	—	488	180	930	—	720	210
14	Deduct sinking funds	—	—	—	—	—	—	—	—	—	—	—	—
15	Item 13 less item 14	675	—	488	187	668	—	488	180	930	—	720	210
16	Guaranteed bank loans	12	—	12	—	299	—	299	—	403	—	225	178
17	Municipal Improvement As- sistance Act loans	3	—	—	3	3	—	—	3	2	—	—	2
18	Other guarantees	—	—	—	—	—	—	—	—	—	—	—	—
19	Total indirect debt less sinking funds	690	—	500	190	970	—	787	183	1,335	—	945	390
20	Total direct and indi- rect debt less sink- ing funds	21,091	5,935	695	26,331	22,854	6,108	959	28,003	25,881	6,844	945	31,780

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
PRINCE EDWARD ISLAND

No.		1958				1959				1960			
		Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total
thousands of dollars													
	Direct debt												
1	Debenture debt	22,096	7,366	-	29,462	27,196	7,861	-	35,057	28,480	8,330	-	36,810
2	Deduct sinking funds	5,282	1,557	-	6,839	5,125	1,552	-	6,677	5,396	1,482	-	6,878
3	Item 1 less item 2	16,814	5,809	-	22,623	22,071	6,309	-	28,380	23,084	6,848	-	29,932
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	16,814	5,809	-	22,623	22,071	6,309	-	28,380	23,084	6,848	-	29,932
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certi- ficates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and over- drafts	6,410	964	-	7,374	8,365	720	-	9,085	5,841	844	-	6,685
	Accounts and other paya- bles:												
9	Trust funds and other deposits	2,320	-	-	2,320	1,708	-	-	1,708	3,336	-	-	3,336
10	Other	754	276	151	879	525	204	142	587	297	365	117	545
11	Other liabilities	176	8	-	184	304	-	-	304	337	2	-	339
12	Total direct debt less sinking funds	26,474	7,057	151	33,380	32,973	7,233	142	40,064	32,895	8,059	117	40,837
	Indirect debt												
13	Guaranteed bonds and deben- tures	986	-	826	160	1,420	-	1,270	150	1,579	-	1,439	140
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	986	-	826	160	1,420	-	1,270	150	1,579	-	1,439	140
16	Guaranteed bank loans	470	-	427	43	108	-	96	12	1,945	-	1,663	282
17	Municipal Improvement As- sistance Act loans	2	-	-	2	2	-	-	2	2	-	-	2
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	1,458	-	1,253	205	1,530	-	1,366	164	3,526	-	3,102	424
20	Total direct and indi- rect debt less sink- ing funds	27,932	7,057	1,404	33,585	34,503	7,233	1,508	40,228	36,421	8,059	3,219	41,261

TABLE 23. Direct and Indirect Debt — Provincial-Municipal Governments, by Province — Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
PRINCE EDWARD ISLAND

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt	29,960	9,351	—	39,311	31,110	11,492	—	42,602
2	Deduct sinking funds	4,925	1,669	—	6,594	4,447	1,655	—	6,102
3	Item 1 less item 2	25,035	7,682	—	32,717	26,663	9,837	—	36,500
4	Treasury bills	—	—	—	—	—	—	—	—
5	Item 3 plus item 4	25,035	7,682	—	32,717	26,663	9,837	—	36,500
6	Short term treasury bills.....	—	—	—	—	—	—	—	—
7	Savings deposits and certi- ficates	—	—	—	—	—	—	—	—
8	Temporary loans and over- drafts	5,460	1,960	—	7,420	7,575	1,128	—	8,703
	Accounts and other paya- bles:								
9	Trust funds and other deposits	3,489	—	—	3,489	4,022	—	—	4,022
10	Other	—	466	92	374	5	417	60	362
11	Other liabilities	408	2	—	410	444	114	—	558
12	Total direct debt less sinking funds	34,392	10,110	92	44,410	38,709	11,496	60	50,145
	Indirect debt								
13	Guaranteed bonds and deben- tures	2,870	—	2,740	130	5,057	—	4,937	120
14	Deduct sinking funds	—	—	—	—	—	—	—	—
15	Item 13 less item 14	2,870	—	2,740	130	5,057	—	4,937	120
16	Guaranteed bank loans	4,017	—	1,613	2,404	6,203	—	2,520	3,663
17	Municipal Improvement As- sistance Act loans	1	—	—	1	1	—	1	—
18	Other guarantees	—	—	—	—	—	—	—	—
19	Total indirect debt less sinking funds	6,888	—	4,353	2,535	11,261	—	7,458	3,803
20	Total direct and indi- rect debt less sink- ing funds	41,280	10,110	4,445	46,945	49,970	11,496	7,518	53,948

TABLE 23. Direct and Indirect Debt — Provincial-Municipal Governments, by Province — Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
NOVA SCOTIA

No.		1952				1953				1954			
		Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debtenture debt	190,871	51,974	1,953	240,892	203,496	59,126	3,127	259,495	208,011	62,493	3,623	266,881
2	Deduct sinking funds	16,475	11,403	—	29,878	21,925	9,487	—	31,412	26,088	9,074	—	35,162
3	Item 1 less item 2	172,396	40,571	1,953	211,014	181,571	49,639	3,127	228,083	181,923	53,419	3,623	231,719
4	Treasury bills	—	—	—	—	—	—	—	—	—	—	—	—
5	Item 3 plus item 4	172,396	40,571	1,953	211,014	181,571	49,639	3,127	228,083	181,923	53,419	3,623	231,719
6	Short term treasury bills	1,200	—	—	1,200	—	—	—	—	—	—	—	—
7	Savings deposits and certifi- cates	—	—	—	—	—	—	—	—	—	—	—	—
8	Temporary loans and over- drafts	—	6,872	—	6,872	—	2,555	—	2,555	—	2,190	—	2,190
	Accounts and other paya- bles:												
9	Trust funds and other deposits	—	—	—	—	—	—	—	—	2,187	—	—	2,187
10	Other	—	—	—	—	—	—	—	—	2,646	—	1,500	1,146
11	Other liabilities	7,521	3,412	363	10,570	6,716	3,442	379	9,779	2,019	4,227	—	6,246
12	Total direct debt less sinking funds	181,117	50,855	2,316	229,656	188,287	55,636	3,506	240,417	188,775	59,836	5,123	243,488
	Indirect debt												
13	Guaranteed bonds and debentures	757	921	457	1,221	802	947	502	1,247	1,315	1,141	1,015	1,441
14	Deduct sinking funds	121	195	—	316	139	216	—	355	149	243	—	392
15	Item 13 less item 14	636	726	457	905	663	731	502	892	1,166	898	1,015	1,049
16	Guaranteed bank loans	2,867	—	—	2,867	987	—	—	987	3,941	—	—	3,941
17	Municipal Improvement As- sistance Act loans	415	—	—	415	394	—	—	394	373	—	—	373
18	Other guarantees	—	—	—	—	—	—	—	—	—	—	—	—
19	Total indirect debt less sinking funds	3,918	726	457	4,187	2,044	731	502	2,273	5,480	898	1,015	5,363
20	Total direct and indi- rect debt less sink- ing funds	185,035	51,581	2,773	233,843	190,331	56,367	4,008	242,690	194,255	60,734	6,138	248,851

TABLE 23. Direct and Indirect Debt – Provincial-Municipal Governments, by Province – Continued
 After Elimination of Inter-Provincial-Municipal Debt
 As at Fiscal Year End Nearest to December 31
 NOVA SCOTIA

No.	1955				1956				1957			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	220,636	62,902	3,829	279,709	228,035	67,144	3,838	291,341	246,660	69,425	4,178	311,907
2	31,353	8,225	—	39,578	32,162	7,148	—	39,310	39,033	8,089	—	47,122
3	189,283	54,677	3,829	240,131	195,873	59,996	3,838	252,031	207,627	61,336	4,178	264,785
4	—	—	—	—	—	—	—	—	—	—	—	—
5	189,283	54,677	3,829	240,131	195,873	59,996	3,838	252,031	207,627	61,336	4,178	264,785
6	—	—	—	—	1,448	—	—	1,448	—	—	—	—
7	—	—	—	—	—	—	—	—	—	—	—	—
8	—	2,141	—	2,141	4,882	4,697	—	9,579	6,994	6,905	—	13,899
	Accounts and other payables:											
9	1,964	66	—	2,030	1,738	2	—	1,740	1,706	61	—	1,767
10	3,231	3,064	1,518	4,777	4,684	5,564	1,567	8,681	5,857	6,929	2,173	10,613
11	2,128	1,366	—	3,494	2,221	1,700	—	3,921	2,452	2,031	—	4,483
12	196,606	61,314	5,347	252,573	210,846	71,959	5,405	277,400	224,636	77,262	6,351	295,547
	Indirect debt											
13	1,454	1,129	1,154	1,429	4,894	1,134	1,094	4,934	3,983	997	1,033	3,947
14	158	273	—	431	168	280	—	448	178	231	—	409
15	1,296	856	1,154	998	4,726	854	1,094	4,486	3,805	766	1,033	3,538
16	3,446	—	30	3,416	3,833	—	30	3,803	4,077	—	—	4,077
17	351	—	—	351	329	—	—	329	306	—	—	306
18	—	—	—	—	—	—	—	—	—	—	—	—
19	5,093	856	1,184	4,765	8,888	854	1,124	8,618	8,188	766	1,033	7,921
20	201,699	62,170	6,531	257,338	219,734	72,813	6,529	286,018	232,824	78,028	7,384	303,468

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
NOVA SCOTIA

No.		1958				1959				1960			
		Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total	Provin- cial	Muni- cipal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	267,699	75,106	4,278	338,527	270,739	80,322	4,632	346,429	295,860	89,111	4,860	380,111
2	Deduct sinking funds	44,215	7,708	-	51,923	51,048	7,202	-	58,250	58,080	6,944	-	65,024
3	Item 1 less item 2	223,484	67,398	4,276	286,604	219,691	73,120	4,632	288,179	237,780	82,167	4,860	315,087
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	223,484	67,398	4,278	286,604	219,691	73,120	4,632	288,179	237,780	82,167	4,860	315,087
6	Short term treasury bills	-	-	-	-	7,651	-	-	7,651	8,660	-	-	8,660
7	Savings deposits and certi- ficates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and over- drafts	2,880	10,352	-	13,232	1,144	12,720	-	13,864	11,228	15,089	-	26,317
	Accounts and other paya- bles:												
9	Trust funds and other deposits	1,204	88	-	1,292	2,386	64	-	2,450	1,221	64	-	1,285
10	Other	12,481	7,496	2,497	17,480	16,450	9,992	3,585	22,857	11,968	7,497	3,567	15,898
11	Other liabilities	2,696	2,468	-	5,164	2,633	3,126	-	5,759	2,943	3,043	-	5,986
12	Total direct debt less sinking funds	242,745	87,802	6,775	323,772	249,955	99,022	8,217	340,760	273,800	107,860	8,427	373,233
	Indirect debt												
13	Guaranteed bonds and debentures	3,920	926	970	3,876	3,855	1,208	905	4,158	3,790	1,407	840	4,357
14	Deduct sinking funds	278	290	-	568	384	313	-	697	497	262	-	759
15	Item 13 less item 14	3,642	636	970	3,308	3,471	895	905	3,461	3,293	1,145	840	3,598
16	Guaranteed bank loans	3,882	4	-	3,886	5,846	-	-	5,846	3,233	-	-	3,233
17	Municipal Improvement As- sistance Act loans	282	-	-	282	259	-	-	259	236	-	-	236
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	7,806	640	970	7,476	9,576	895	905	9,566	6,762	1,145	840	7,067
20	Total direct and ind- irect debt less sink- ing funds	250,551	88,442	7,745	331,248	259,531	99,917	9,122	350,326	280,562	109,005	9,267	380,300

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
NOVA SCOTIA

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt	330,870	96,460	6,171	421,159	341,470	105,521	6,350	440,641
2	Deduct sinking funds	65,147	4,037	-	69,184	73,717	3,896	-	77,613
3	Item 1 less item 2	265,723	92,423	6,171	351,975	267,753	101,625	6,350	363,028
4	Treasury bills	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	265,723	92,423	6,171	351,975	267,753	101,625	6,350	363,028
6	Short term treasury bills	-	-	-	-	1,500	-	-	1,500
7	Savings deposits and certi- ficates	-	-	-	-	-	-	-	-
8	Temporary loans and over- drafts	590	16,924	-	17,514	-	14,576	-	14,576
	Accounts and other paya- bles:								
9	Trust funds and other deposits	621	83	-	704	250	80	-	330
10	Other	14,883	6,712	3,384	18,211	15,463	8,226	3,231	20,458
11	Other liabilities	3,444	2,885	-	6,329	3,707	4,704	-	8,411
12	Total direct debt less sinking funds	285,261	119,027	9,555	394,733	288,673	129,211	9,581	408,303
	Indirect debt								
13	Guaranteed bonds and debentures	3,721	1,380	771	4,330	3,403	1,352	703	4,052
14	Deduct sinking funds	601	297	-	898	519	333	-	852
15	Item 13 less item 14	3,120	1,083	771	3,432	2,884	1,019	703	3,200
16	Guaranteed bank loans	2,019	-	-	2,019	2,790	-	-	2,790
17	Municipal Improvement As- sistance Act loans	214	-	-	214	190	-	190	-
18	Other guarantees	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	5,353	1,083	771	5,665	5,864	1,019	893	5,990
20	Total direct and indi- rect debt less sink- ing funds	290,614	120,110	10,326	400,398	294,537	130,230	10,474	414,293

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
NEW BRUNSWICK

No.		1952				1953				1954			
		Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total
thousands of dollars													
Direct debt													
1	Debtenture debt	198,816	52,397	-	251,213	202,019	55,279	-	257,298	207,655	59,801	-	267,456
2	Deduct sinking funds	34,146	7,522	-	41,668	37,871	6,904	-	44,775	42,515	6,533	-	49,048
3	Item 1 less item 2	164,670	44,875	-	209,545	164,148	48,375	-	212,523	165,140	53,268	-	218,408
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	164,670	44,875	-	209,545	164,148	48,375	-	212,523	165,140	53,268	-	218,408
6	Short term treasury bills	-	200	-	200	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	2,748	-	2,748	-	4,080	-	4,080	-	3,663	-	3,683
Accounts and other payables:													
9	Trust funds and other deposits	-	-	-	-	-	-	-	-	318	-	-	318
10	Other	-	-	-	-	-	-	-	-	3,490	6	-	3,484
11	Other liabilities	6,011	2,500	2	8,509	7,145	2,301	-	9,446	3,412	3,113	-	6,525
12	Total direct debt less sinking funds	170,681	50,323	2	221,002	171,293	54,756	-	226,049	172,360	60,064	6	232,418
Indirect debt													
13	Guaranteed bonds and debentures	6,065	3,623	6,594	5,094	8,501	3,810	6,830	5,481	8,464	3,719	6,813	5,370
14	Deduct sinking funds	254	-	49	205	280	-	59	221	297	-	69	228
15	Item 13 less item 14	7,811	3,623	6,545	4,889	8,221	3,810	6,771	5,260	8,167	3,719	6,744	5,142
16	Guaranteed bank loans	2,455	-	664	1,791	1,903	-	377	1,526	2,369	-	318	2,051
17	Municipal Improvement Assistance Act loans	243	-	-	243	224	-	-	224	205	-	-	205
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	10,509	3,623	7,209	6,923	10,348	3,810	7,148	7,010	10,741	3,719	7,062	7,398
20	Total direct and indirect debt less sinking funds	181,190	53,946	7,211	227,925	181,641	58,566	7,148	233,059	183,101	63,783	7,068	239,816

TABLE 23. Direct and Indirect Debt — Provincial-Municipal Governments, by Province — Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
NEW BRUNSWICK

No.	1955				1956				1957			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	217,237	63,967	—	281,204	237,415	68,061	—	305,476	231,221	75,221	—	306,442
2	47,677	6,361	—	54,038	51,605	6,495	—	58,100	55,464	6,637	—	62,101
3	169,560	57,606	—	227,166	185,810	61,566	—	247,376	175,757	68,584	—	244,341
4	—	—	—	—	—	—	—	—	—	—	—	—
5	169,560	57,606	—	227,166	185,810	61,566	—	247,376	175,757	68,584	—	244,341
6	1,000	—	—	1,000	5,000	—	—	5,000	10,000	—	—	10,000
7	—	—	—	—	—	—	—	—	—	—	—	—
8	562	3,529	—	4,091	217	5,137	—	5,354	2,183	6,303	—	8,486
	Accounts and other payables:											
9	546	45	—	591	653	53	—	706	652	37	—	689
10	2,884	1,823	28	4,679	3,422	1,950	27	5,345	5,155	2,160	4	7,311
11	2,906	2,057	—	4,963	3,290	1,516	—	4,806	3,339	1,379	—	4,718
12	177,458	65,060	28	242,490	198,392	70,222	27	268,587	197,086	78,463	4	275,545
	Indirect debt											
13	8,143	3,757	6,981	4,919	9,172	3,591	7,524	5,239	10,682	3,400	9,102	4,980
14	305	—	65	240	319	—	65	254	324	—	84	240
15	7,838	3,757	6,916	4,679	8,853	3,591	7,459	4,985	10,358	3,400	9,018	4,740
16	8,039	—	622	7,417	10,020	—	764	9,256	21,900	—	246	21,654
17	188	—	—	188	171	—	—	171	153	—	—	153
18	—	—	—	—	—	—	—	—	—	—	—	—
19	16,065	3,757	7,538	12,284	19,044	3,591	8,223	14,412	32,411	3,400	9,264	26,547
20	193,523	68,817	7,566	254,774	217,436	73,813	8,250	282,999	229,497	81,863	9,268	302,092

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
 After Elimination of Inter-Provincial-Municipal Debt
 As at Fiscal Year End Nearest to December 31
 NEW BRUNSWICK

No.		1958				1959				1960			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debtenture debt	230,081	78,495	-	308,576	248,451	85,153	-	333,604	244,881	90,897	-	335,778
2	Deduct sinking funds	59,123	6,762	-	65,885	62,300	6,829	-	69,129	63,481	7,553	-	71,034
3	Item 1 less item 2	170,958	71,733	-	242,691	186,151	78,324	-	264,475	181,400	83,344	-	264,744
4	Treasury bills	25,812	-	-	25,812	22,944	-	-	22,944	22,944	-	-	22,944
5	Item 3 plus item 4	196,770	71,733	-	268,503	209,095	78,324	-	287,419	204,344	83,344	-	287,688
6	Short term treasury bills	3,688	-	-	3,688	3,340	-	-	3,340	-	-	-	-
7	Savings deposits and certi- ficates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and over- drafts	4,299	7,021	-	11,320	1,526	7,799	-	9,325	11,148	6,099	-	17,247
	Accounts and other paya- bles:												
9	Trust funds and other deposits	914	32	-	946	1,417	28	-	1,445	1,268	26	-	1,294
10	Other	5,774	2,778	3	8,549	8,890	2,586	11	11,465	13,447	5,306	512	18,241
11	Other liabilities	4,756	2,876	-	7,632	4,531	1,781	-	6,312	4,734	2,217	-	6,951
12	Total direct debt less sinking funds	216,201	84,440	3	300,638	228,799	90,518	11	319,306	234,941	96,992	512	331,421
	Indirect debt												
13	Guaranteed bonds and debentures	10,778	4,201	9,225	5,754	10,714	4,114	9,060	5,768	26,340	4,286	9,556	21,070
14	Deduct sinking funds	346	-	94	252	355	-	101	254	419	-	120	299
15	Item 13 less item 14	10,432	4,201	9,131	5,502	10,359	4,114	8,959	5,514	25,921	4,286	9,436	20,771
16	Guaranteed bank loans	2,373	-	301	2,072	2,135	-	84	2,051	2,453	-	279	2,174
17	Municipal Improvement As- sistance Act loans	136	-	-	136	118	-	-	118	106	-	-	106
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	12,941	4,201	9,432	7,710	12,612	4,114	9,043	7,683	28,480	4,286	9,715	23,051
20	Total direct and indi- rect debt less sink- ing funds	229,142	88,641	9,435	308,348	241,411	94,632	9,054	326,989	263,421	101,278	10,227	354,472

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
NEW BRUNSWICK

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt	250,138	93,138	-	343,276	262,590	85,517	-	348,107
2	Deduct sinking funds	67,544	7,932	-	75,476	72,258	7,368	-	79,626
3	Item 1 less item 2	182,594	85,206	-	267,800	190,332	78,149	-	268,481
4	Treasury bills	19,474	-	-	19,474	15,869	-	-	15,869
5	Item 3 plus item 4	202,068	85,206	-	287,274	206,201	78,149	-	284,350
6	Short term treasury bills	-	-	-	-	-	-	-	-
7	Savings deposits and certi- ficates	-	-	-	-	-	-	-	-
8	Temporary loans and over- drafts	8,567	7,258	-	15,825	7,699	10,135	-	17,834
	Accounts and other paya- bles:								
9	Trust funds and other deposits	1,115	29	-	1,144	1,253	29	-	1,282
10	Other	17,239	5,550	-	22,789	20,129	5,770	18	25,881
11	Other liabilities	6,030	2,610	-	8,640	6,764	1,990	-	8,754
12	Total direct debt less sinking funds	235,019	100,653	-	335,672	242,046	96,073	18	338,101
	Indirect debt								
13	Guaranteed bonds and debentures	51,799	4,683	9,722	46,760	61,665	5,033	11,357	55,341
14	Deduct sinking funds	222	-	133	89	546	-	146	400
15	Item 13 less item 14	51,577	4,683	9,589	46,671	61,119	5,033	11,211	54,941
16	Guaranteed bank loans	5,272	75	489	4,858	5,234	-	342	4,892
17	Municipal Improvement As- sistance Act loans	94	-	-	94	82	-	82	-
18	Other guarantees	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	56,943	4,758	10,078	51,623	66,435	5,033	11,635	59,833
20	Total direct and indi- rect debt less sink- ing funds	291,962	105,411	10,078	387,295	308,481	101,106	11,653	397,934

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
QUEBEC

No.	1952				1953				1954			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	461,925	546,274	-	1,008,199	479,448	607,527	-	1,086,975	477,133	890,812	-	1,167,945
2	106,607	17,713	-	124,320	115,597	17,491	-	133,088	103,388	17,891	-	121,079
3	355,318	528,561	-	883,879	363,851	590,038	-	953,887	373,745	673,121	-	1,046,866
4	-	-	-	-	-	-	-	-	-	-	-	-
5	355,318	528,561	-	883,879	363,851	590,036	-	953,887	373,745	673,121	-	1,046,866
6	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	25,144	-	25,144	-	23,492	-	23,492	-	35,025	-	35,025
	Accounts and other payables:											
9	-	-	-	-	-	-	-	-	9,712	-	-	9,712
10	-	-	-	-	-	-	-	-	20,557	-	-	20,557
11	30,501	48,013	3,708	74,806	30,789	66,561	4,991	92,359	4,108	63,529	10,212	57,425
12	385,819	601,718	3,708	983,829	394,640	680,089	4,991	1,069,738	408,122	771,675	10,212	1,169,585
	Indirect debt											
13	286,612	-	6,415	280,197	329,212	-	6,171	323,041	381,695	-	6,106	375,589
14	245	-	-	245	263	-	-	263	-	-	-	-
15	286,367	-	6,415	279,952	328,949	-	6,171	322,778	381,695	-	6,106	375,589
16	2,200	612	1,500	1,312	2,137	524	1,500	1,161	2,000	431	1,300	1,131
17	1,261	-	-	1,261	1,212	-	-	1,212	1,162	-	-	1,162
18	-	-	-	-	-	-	-	-	-	-	-	-
19	289,828	612	7,915	282,525	332,298	524	7,671	325,151	384,857	431	7,406	377,882
20	675,647	602,330	11,623	1,266,354	726,938	680,613	12,662	1,394,889	792,979	772,106	17,618	1,547,467

Note: See Table 22 for footnotes on municipal debt.

TABLE 23. Direct and Indirect Debt — Provincial - Municipal Governments, by Province — Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
QUEBEC

No.	1955				1956				1957			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	467,608	776,169	-	1,243,777	481,734	793,147	-	1,274,881	480,734	891,637	-	1,372,371
2	110,933	17,146	-	128,079	126,632	15,678	-	142,310	146,786	14,419	-	161,205
3	356,675	759,023	-	1,115,698	355,102	777,469	-	1,132,571	333,948	877,218	-	1,211,166
4	-	-	-	-	-	-	-	-	-	-	-	-
5	356,675	759,023	-	1,115,698	355,102	777,469	-	1,132,571	333,948	877,218	-	1,211,166
6	-	-	-	-	4,000	-	-	4,000	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	32,777	-	32,777	-	39,613	-	39,813	-	65,756	-	65,756
	Accounts and other payables:											
9	11,272	-	-	11,272	10,060	-	-	10,060	10,514	-	-	10,514
10	20,328	-	-	20,328	27,631	105,059	18,245	114,445	27,128	47,825	18,941	56,012
11	4,341	63,412	10,478	57,275	4,542	46,042	-	50,584	4,536	36,266	-	40,802
12	392,616	855,212	10,478	1,237,350	401,335	968,383	18,245	1,351,473	376,126	1,027,065	18,941	1,384,250
	Indirect debt											
13	421,431	-	5,963	415,468	480,102	-	5,809	474,293	558,759	-	5,655	553,104
14	-	-	-	-	3,020	-	-	3,020	7,048	-	400	6,646
15	421,431	-	5,963	415,468	477,082	-	5,809	471,273	551,713	-	5,255	546,458
16	986	332	300	1,018	691	228	-	919	643	117	-	760
17	1,112	-	-	1,112	1,060	-	-	1,060	1,007	-	-	1,007
18	-	-	-	-	-	-	-	-	-	-	-	-
19	423,529	332	6,263	417,598	478,833	228	5,809	473,252	553,363	117	5,255	548,225
20	816,145	855,544	16,741	1,654,948	880,168	968,611	24,054	1,824,725	929,489	1,027,182	24,196	1,932,475

Note: See Table 22 for footnotes on municipal debt.

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
QUEBEC

No.	1958				1959				1960			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
thousands of dollars												
Direct debt												
1	469,384	1,045,370	-	1,514,754	447,153	1,147,401	-	1,594,554	532,153	1,324,219	-	1,856,372
2	165,226	13,500	-	178,726	141,194	12,404	-	153,598	148,033	15,636	-	163,669
3	304,158	1,031,870	-	1,336,028	305,959	1,134,997	-	1,440,956	384,120	1,308,583	-	1,692,703
4	-	-	-	-	-	-	-	-	-	-	-	-
5	304,158	1,031,870	-	1,336,028	305,959	1,134,997	-	1,440,956	384,120	1,308,583	-	1,692,703
6	-	-	-	-	-	-	-	-	27,500	-	-	27,500
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	69,154	-	69,154	-	108,087	-	108,087	-	110,365	-	110,365
Accounts and other payables:												
9	13,764	-	-	13,764	15,229	-	-	15,229	347	4,242	1,537	3,052
10	23,887	53,631	13,077	64,441	28,803	64,918	14,815	78,906	63,187	62,100	28,431	96,856
11	4,456	42,344	-	46,800	4,712	49,735	-	54,447	5,468	47,976	-	53,444
12	346,265	1,196,999	13,077	1,530,187	354,703	1,357,737	14,815	1,697,625	480,622	1,533,266	29,968	1,983,920
Indirect debt												
13	652,638	-	5,496	647,142	759,083	66,230	4,939	820,374	848,350	60,497	4,766	904,081
14	11,069	-	400	10,669	14,460	1,549	-	16,009	22,021	1,293	-	23,314
15	641,569	-	5,096	636,473	744,623	64,681	4,939	804,365	826,329	59,204	4,766	880,767
16	697	-	-	697	762	-	-	762	605	-	-	605
17	953	-	-	953	898	-	-	898	842	-	-	842
18	-	-	-	-	-	-	-	-	-	-	-	-
19	643,219	-	5,096	638,123	746,283	64,681	4,939	806,025	827,776	59,204	4,766	882,214
20	989,484	1,196,999	18,173	2,168,310	1,100,986	1,422,418	19,754	2,503,650	1,308,398	1,592,470	34,734	2,866,134

Note: See Table 22 for footnotes on municipal debt.

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
QUEBEC

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt.....	635,975	1,536,032	-	2,172,007	781,975	1,675,755	-	2,457,730
2	Deduct sinking funds	139,409	14,501	-	153,910	137,013	12,605	-	149,618
3	Item 1 less item 2	496,566	1,521,531	-	2,018,097	644,962	1,663,150	-	2,308,112
4	Treasury bills	-	-	-	-	-	-	-	-
5	Item 3 plus item 4.....	496,566	1,521,531	-	2,018,097	644,962	1,663,150	-	2,308,112
6	Short term treasury bills.....	19,500	-	-	19,500	-	-	-	-
7	Savings deposits and certi- ficates.....	-	-	-	-	-	-	-	-
8	Temporary loans and over- drafts.....	-	132,235	-	132,235	-	101,786	-	101,786
	Accounts and other paya- bles:								
9	Trust funds and other deposits.....	481	4,034	-	4,515	51,812	3,532	-	55,344
10	Other	105,188	82,197	71,927	115,458	161,396	104,966	98,301	168,061
11	Other liabilities.....	6,922	30,256	-	37,178	10,833	54,993	-	65,826
12	Total direct debt less sinking funds	628,657	1,770,253	71,927	2,326,983	869,003	1,928,427	98,301	2,699,129
	Indirect debt								
13	Guaranteed bonds and debentures	902,891	-	4,607	898,284	1,063,045	-	4,487	1,058,558
14	Deduct sinking funds	33,285	-	-	33,285	46,105	-	-	46,105
15	Item 13 less item 14	869,606	-	4,607	864,999	1,016,940	-	4,487	1,012,453
16	Guaranteed bank loans.....	1,750	-	-	1,750	1,927	-	-	1,927
17	Municipal Improvement As- sistance Act loans	785	-	-	785	727	-	727	-
18	Other guarantees	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	872,141	-	4,607	867,534	1,019,594	-	5,214	1,014,380
20	Total direct and indi- rect debt less sink- ing funds.....	1,500,798	1,770,253	76,534	3,194,517	1,888,597	1,928,427	103,515	3,713,509

Note: See Table 22 for footnotes on municipal debt.

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
ONTARIO

No.	1952				1953				1954			
	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
	thousands of dollars											
	Direct debt											
1	868,467	521,992	-	1,390,459	1,013,131	632,344	-	1,645,475	960,319	730,549	-	1,710,868
2	155,985	7,598	-	163,583	145,794	5,949	-	151,743	130,218	5,274	-	135,492
3	712,482	514,394	-	1,226,876	867,337	626,395	-	1,493,732	850,101	725,275	-	1,575,376
4	-	-	-	-	-	-	-	-	-	-	-	-
5	712,482	514,394	-	1,226,876	867,337	626,395	-	1,493,732	850,101	725,275	-	1,575,376
6	25,500	-	-	25,500	500	-	-	500	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	9,311	46,269	-	55,580	-	46,714	-	46,714	28,355	50,093	-	78,448
	Accounts and other payables:											
9	-	-	-	-	-	-	-	-	43,329	-	-	43,329
10	-	-	-	-	-	-	-	-	72,165	-	403	71,762
11	100,691	51,417	412	151,696	108,919	62,131	369	170,681	10,803	69,287	-	80,090
12	847,984	612,080	412	1,459,652	976,756	735,240	369	1,711,627	1,004,753	844,655	403	1,849,005
	Indirect debt											
13	715,604	11,659	301	726,962	779,817	10,999	233	790,583	936,508	9,943	177	946,274
14	2,190	563	16	2,737	4,973	599	17	5,555	7,398	390	18	7,770
15	713,414	11,096	285	724,225	774,844	10,400	216	785,028	929,110	9,553	159	938,504
16	3,720	-	-	3,720	3,451	-	-	3,451	5,265	-	-	5,285
17	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-
19	717,134	11,096	285	727,945	778,295	10,400	216	788,479	934,395	9,553	159	943,789
20	1,565,118	623,176	697	2,187,597	1,755,051	745,640	585	2,500,106	1,939,148	854,208	562	2,792,794

TABLE 23. Direct and Indirect Debt — Provincial-Municipal Governments, by Province — Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
ONTARIO

No.	1955				1956				1957			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	1,022,137	809,026	—	1,831,163	1,196,533	935,495	—	2,132,028	1,279,257	1,079,846	—	2,359,103
2	152,816	3,721	—	156,537	185,941	6,087	—	192,028	197,003	10,955	—	207,958
3	869,321	805,305	—	1,674,626	1,010,592	929,408	—	1,940,000	1,082,254	1,068,891	—	2,151,145
4	—	—	—	—	—	—	—	—	—	—	—	—
5	869,321	805,305	—	1,674,626	1,010,592	929,408	—	1,940,000	1,082,254	1,068,891	—	2,151,145
6	—	—	—	—	—	—	—	—	—	—	—	—
7	—	—	—	—	—	—	—	—	—	—	—	—
8	13,938	61,837	—	75,775	7,057	84,266	—	91,323	—	92,062	—	92,062
	Accounts and other payables:											
9	50,052	—	—	50,052	60,770	—	—	60,770	73,640	—	—	73,640
10	79,815	57,812	404	137,223	78,734	76,522	433	154,823	80,888	84,203	592	164,499
11	10,785	10,850	—	21,635	13,202	12,378	—	25,580	13,921	13,862	—	27,783
12	1,023,911	935,804	404	1,959,311	1,170,355	1,102,574	433	2,272,496	1,250,703	1,259,018	592	2,509,129
	Indirect debt											
13	999,749	8,834	117	1,008,466	1,123,906	8,083	78	1,131,911	1,348,156	7,158	40	1,355,274
14	10,839	90	—	10,929	13,248	95	—	13,343	18,020	—	—	18,020
15	988,910	8,744	117	997,537	1,110,658	7,988	78	1,118,568	1,330,136	7,158	40	1,337,254
16	1,375	—	—	1,375	2,465	—	—	2,465	4,618	—	—	4,618
17	—	—	—	—	—	—	—	—	—	—	—	—
18	—	—	—	—	—	—	—	—	—	—	—	—
19	990,285	8,744	117	998,912	1,113,123	7,988	78	1,121,033	1,334,754	7,158	40	1,341,872
20	2,014,196	944,548	521	2,958,223	2,283,478	1,110,562	511	3,393,529	2,585,457	1,266,176	632	3,851,001

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
ONTARIO

No.	1958				1959				1960			
	Provin- cial	Munici- pal	Elimi- nation	Total	Provin- cial	Munici- pal	Elimi- nation	Total	Provin- cial	Munici- pal	Elimi- nation	Total
	thousands of dollars											
	Direct debt											
1	1,577,651	1,248,234	-	2,825,885	1,644,234	1,399,502	-	3,043,736	1,692,431	1,558,233	-	3,250,664
2	208,602	19,615	-	228,217	198,303	31,079	-	229,382	206,666	46,066	-	252,732
3	1,369,049	1,228,619	-	2,597,668	1,445,931	1,368,423	-	2,814,354	1,485,765	1,512,167	-	2,997,932
4	-	-	-	-	-	-	-	-	-	-	-	-
5	1,369,049	1,228,619	-	2,597,668	1,445,931	1,368,423	-	2,814,354	1,485,765	1,512,167	-	2,997,932
6	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	86,035	-	86,035	-	80,442	-	80,442	1,402	91,038	-	92,440
	Accounts and other payables:											
9	86,516	-	-	86,516	103,672	-	-	103,672	122,026	-	-	122,026
10	80,781	86,279	1,113	165,947	73,596	86,017	694	158,919	76,187	112,829	541	188,475
11	17,447	26,737	-	44,184	32,523	29,494	-	62,017	39,850	29,496	-	69,346
12	1,553,793	1,427,670	1,113	2,980,350	1,655,722	1,564,376	694	3,219,404	1,725,230	1,745,530	541	3,470,219
	Indirect debt											
13	1,404,582	6,379	27	1,410,934	1,489,000	5,650	14	1,494,636	1,567,440	4,860	7	1,572,293
14	17,387	-	-	17,387	20,078	-	-	20,078	16,609	-	-	16,609
15	1,387,195	6,379	27	1,393,547	1,468,922	5,650	14	1,474,558	1,550,831	4,860	7	1,555,684
16	2,309	-	-	2,309	3,543	-	-	3,543	4,669	-	-	4,669
17	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-
19	1,389,504	6,379	27	1,395,856	1,472,465	5,650	14	1,478,101	1,555,500	4,860	7	1,560,353
20	2,943,297	1,434,049	1,140	4,376,206	3,128,187	1,570,026	708	4,697,505	3,280,730	1,750,390	548	5,030,572

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
ONTARIO

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debtors debt	1,820,378	1,701,647	-	3,522,025	1,871,610	1,832,172	-	3,703,782
2	Deduct sinking funds	177,186	62,380	-	239,566	183,789	83,407	-	267,196
3	Item 1 less item 2	1,643,192	1,639,267	-	3,282,459	1,687,821	1,748,765	-	3,436,586
4	Treasury bills	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	1,643,192	1,639,267	-	3,282,459	1,687,821	1,748,765	-	3,436,586
6	Short term treasury bills	-	-	-	-	-	-	-	-
7	Savings deposits and certi- ficates	-	-	-	-	-	-	-	-
8	Temporary loans and over- drafts	-	82,724	-	82,724	7,358	75,368	-	82,726
	Accounts and other payables:								
9	Trust funds and other deposits	140,808	-	-	140,808	162,958	-	10	162,948
10	Other	77,475	131,381	3,726	205,130	77,186	161,288	49,870	188,604
11	Other liabilities	40,423	27,861	-	68,284	42,489	36,999	-	79,488
12	Total direct debt less sinking funds	1,901,898	1,881,233	3,726	3,779,405	1,977,812	2,022,420	49,880	3,950,352
	Indirect debt								
13	Guaranteed bonds and debentures	1,582,123	4,149	-	1,586,272	1,628,706	3,342	-	1,632,048
14	Deduct sinking funds	25,782	-	-	25,782	22,050	-	-	22,050
15	Item 13 less item 14	1,556,341	4,149	-	1,560,490	1,606,656	3,342	-	1,609,998
16	Guaranteed bank loans	4,538	-	-	4,538	14,599	-	-	14,599
17	Municipal Improvement As- sistance Act loans	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	1,560,879	4,149	-	1,565,028	1,621,255	3,342	-	1,624,597
20	Total direct and indi- rect debt less sink- ing funds	3,462,777	1,885,382	3,726	5,344,433	3,599,067	2,025,762	49,880	5,574,949

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
MANITOBA

No.	1952				1953				1954			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	154,149	71,995	2,124	224,020	161,750	75,164	2,034	234,880	172,560	83,296	1,617	254,239
2	32,946	16,761	-	49,707	37,549	16,237	-	53,786	40,173	14,851	-	55,024
3	121,203	55,234	2,124	174,313	124,201	58,927	2,034	181,094	132,387	68,445	1,617	199,215
4	16,758	-	-	16,758	16,225	-	-	16,225	15,682	328	328	15,682
5	137,961	55,234	2,124	191,071	140,426	58,927	2,034	197,319	148,069	68,773	1,945	214,897
6	10,987	-	-	10,987	7,669	-	-	7,669	3,350	-	-	3,350
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	7,588	-	7,588	-	7,276	-	7,276	-	7,378	-	7,378
	Accounts and other payables:											
9	-	-	-	-	-	-	-	-	2,079	-	-	2,079
10	-	-	-	-	-	-	-	-	1,105	-	251	854
11	5,914	4,626	2,270	8,270	6,577	5,794	2,562	9,759	3,580	6,789	2,542	7,827
12	154,862	67,448	4,394	217,916	154,672	71,947	4,596	222,023	158,183	82,940	4,738	236,385
	Indirect debt											
13	325	1,348	60	1,613	12,296	1,310	44	13,562	27,277	1,272	27	28,522
14	-	-	-	-	-	-	-	-	-	-	-	-
15	325	1,348	60	1,613	12,296	1,310	44	13,562	27,277	1,272	27	28,522
16	-	-	-	-	-	-	-	-	-	-	-	-
17	68	-	-	68	59	-	-	59	50	-	-	50
18	-	-	-	-	-	-	-	-	-	-	-	-
19	393	1,348	60	1,681	12,355	1,310	44	13,621	27,327	1,272	27	28,572
20	155,255	68,796	4,454	219,597	167,027	73,257	4,640	235,644	185,510	84,212	4,765	264,957

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
MANITOBA

No.	1955				1956				1957			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
thousands of dollars												
Direct debt												
1	179,300	91,585	1,531	269,354	178,776	106,344	1,444	283,676	177,302	113,185	1,358	289,129
2	45,003	15,818	-	60,821	46,179	17,570	-	63,749	46,951	16,442	-	63,393
3	134,297	75,767	1,531	208,533	132,597	88,774	1,444	219,927	130,351	96,743	1,358	225,736
4	15,129	314	314	15,129	14,568	300	300	14,568	13,996	285	285	13,996
5	149,426	76,081	1,845	223,662	147,165	89,074	1,744	234,495	144,347	97,028	1,643	239,732
6	2,400	-	-	2,400	17,150	-	-	17,150	26,700	-	-	26,700
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	9,585	-	9,585	4,723	7,373	-	12,096	9,076	8,096	-	17,172
Accounts and other payables:												
9	2,478	18	-	2,496	2,163	9	-	2,172	2,197	16	-	2,213
10	960	4,592	174	5,378	1,575	4,467	154	5,888	2,191	5,660	273	7,578
11	3,702	2,488	2,627	3,563	4,312	2,906	3,147	4,071	5,717	3,271	4,067	4,921
12	158,966	92,764	4,646	247,084	177,088	103,829	5,045	275,872	190,228	114,071	5,983	298,316
Indirect debt												
13	32,518	1,233	21	33,730	32,808	1,192	14	33,986	40,250	3,149	9	43,390
14	-	-	-	-	13	-	-	13	50	-	-	50
15	32,518	1,233	21	33,730	32,795	1,192	14	33,973	40,200	3,149	9	43,340
16	-	-	-	-	-	-	-	-	-	-	-	-
17	40	-	-	40	31	-	-	31	21	-	-	21
18	-	-	-	-	4,000	-	-	4,000	20,000	-	-	20,000
19	32,558	1,233	21	33,770	36,826	1,192	14	38,004	60,221	3,149	9	63,361
20	191,524	93,997	4,667	280,854	213,914	105,021	5,059	313,876	250,449	117,220	5,992	361,677

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
MANITOBA

No.	1958				1959				1960			
	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	204,026	120,232	1,273	322,985	253,672	134,031	1,191	386,512	298,892	159,608	1,118	457,382
2	38,801	17,134	-	55,935	39,431	18,194	-	57,625	43,973	16,630	-	60,603
3	185,225	103,098	1,273	267,050	214,241	115,837	1,191	328,887	254,919	142,978	1,118	396,779
4	29,708	271	271	29,708	29,115	257	257	29,115	27,704	243	243	27,704
5	194,933	103,369	1,544	296,758	243,356	116,094	1,448	358,002	282,623	143,221	1,361	424,483
6	23,293	-	-	23,293	35,846	-	-	35,846	26,408	-	-	26,408
7	-	-	-	-	-	-	-	-	-	-	-	-
8	11,612	8,496	-	20,108	11,005	14,178	-	25,183	-	16,025	-	16,025
	Accounts and other payables:											
9	2,504	200	-	2,704	2,225	139	-	2,364	14,877	109	-	14,986
10	2,544	5,524	202	7,866	4,055	9,624	378	13,301	3,586	6,192	355	9,423
11	5,889	3,971	4,749	5,111	11,753	5,139	8,808	8,084	11,528	6,864	7,833	10,559
12	240,775	121,560	6,495	355,840	308,240	145,174	10,634	442,780	339,022	172,411	9,549	501,884
	Indirect debt											
13	53,091	3,045	3	56,133	74,785	2,939	1	77,723	131,971	2,828	-	134,799
14	1,687	-	-	1,687	2,221	-	-	2,221	3,015	-	-	3,015
15	51,404	3,045	3	54,446	72,564	2,939	1	75,502	128,956	2,828	-	131,784
16	-	-	-	-	170	-	-	170	140	-	-	140
17	11	-	-	11	-	-	-	-	-	-	-	-
18	20,000	-	-	20,000	20,000	-	-	20,000	20,000	-	-	20,000
19	71,415	3,045	3	74,457	92,734	2,939	1	95,672	149,096	2,828	-	151,924
20	312,190	124,605	6,498	430,297	400,974	148,113	10,635	538,452	488,118	175,239	9,549	653,808

TABLE 23. Direct and Indirect Debt — Provincial - Municipal Governments, by Province — Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
MANITOBA

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt.....	305,302	180,749	1,281	484,770	294,328	190,594	999	483,923
2	Deduct sinking funds.....	45,772	15,915	—	61,687	52,495	18,182	—	70,677
3	Item 1 less item 2.....	259,530	164,834	1,281	423,083	241,833	172,412	999	413,246
4	Treasury bills.....	26,270	—	—	26,270	24,809	—	214	24,595
5	Item 3 plus item 4.....	285,800	164,834	1,281	449,353	266,642	172,412	1,213	437,841
6	Short term treasury bills.....	40,562	—	—	40,562	48,585	—	—	48,585
7	Savings deposits and certi- ficates.....	—	—	—	—	—	—	—	—
8	Temporary loans and over- drafts.....	—	10,873	—	10,873	5,537	12,455	—	17,992
	Accounts and other paya- bles:								
9	Trust funds and other deposits.....	8,040	289	—	8,329	2,276	87	—	2,363
10	Other.....	2,379	8,016	343	10,052	2,451	12,185	271	14,365
11	Other liabilities.....	16,013	6,337	8,664	13,686	17,550	5,824	9,230	14,144
12	Total direct debt less sinking funds.....	352,794	190,349	10,288	532,855	343,041	202,963	10,714	535,290
	Indirect debt								
13	Guaranteed bonds and debentures.....	175,392	2,712	—	178,104	243,362	2,590	—	245,952
14	Deduct sinking funds.....	4,244	—	—	4,244	6,244	—	—	6,244
15	Item 13 less item 14.....	171,148	2,712	—	173,860	237,118	2,590	—	239,708
16	Guaranteed bank loans.....	555	—	—	555	30	—	—	30
17	Municipal Improvement As- sistance Act loans.....	—	—	—	—	—	—	—	—
18	Other guarantees.....	22,800	—	—	22,800	20,000	—	—	20,000
19	Total indirect debt less sinking funds	194,503	2,712	—	197,215	257,148	2,590	—	259,738
20	Total direct and indi- rect debt less sink- ing funds.....	547,297	193,061	10,288	730,070	600,189	205,553	10,714	795,028

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
 After Elimination of Inter-Provincial-Municipal Debt
 As at Fiscal Year End Nearest to December 31
 SASKATCHEWAN

No.	1952				1953				1954			
	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
thousands of dollars												
Direct debt												
1	145,351	39,629	-	184,980	164,293	46,382	-	210,675	177,337	59,855	-	237,192
2	12,765	6,956	-	19,721	20,668	6,572	-	27,240	23,491	6,852	-	30,343
3	132,586	32,673	-	165,259	143,625	39,810	-	183,435	153,846	53,003	-	206,849
4	29,166	-	-	29,166	27,302	-	-	27,302	29,166	-	-	29,166
5	161,752	32,673	-	194,425	170,927	39,810	-	210,737	183,012	53,003	-	236,015
6	5,218	-	-	5,218	5,225	-	-	5,225	1,500	-	-	1,500
7	31	-	-	31	60	-	-	60	97	-	-	97
8	-	3,538	-	3,538	-	3,827	-	3,827	-	5,777	-	5,777
Accounts and other payables:												
9									45			45
10									2,317			2,317
11	6,831	12,646	4,967	14,510	4,175	13,122	4,354	12,943	1,631	13,707	3,963	11,375
12	173,832	48,857	4,967	217,722	180,387	56,759	4,354	232,792	188,602	72,487	3,963	257,126
Indirect debt												
13	256	-	-	256	-	-	-	-	-	-	-	-
14	243	-	-	243	-	-	-	-	-	-	-	-
15	13	-	-	13	-	-	-	-	-	-	-	-
16	282	-	91	191	3,220	-	47	3,173	3,181	-	31	3,150
17	368	-	-	368	309	-	-	309	273	-	-	273
18	42	-	-	42	42	-	-	42	46	-	-	46
19	705	-	91	614	3,571	-	47	3,524	3,500	-	31	3,469
20	174,537	48,857	5,058	218,336	183,958	56,759	4,401	236,316	192,102	72,487	3,994	260,585

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
SASKATCHEWAN

No.		1955				1956				1957			
		Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
thousands of dollars													
	Direct debt												
1	Debenture debt	204,566	71,267	-	275,833	231,156	83,661	-	314,817	285,315	96,196	-	381,511
2	Deduct sinking funds	18,851	8,275	-	27,126	26,727	8,331	-	35,058	35,296	8,194	-	43,490
3	Item 1 less item 2	185,715	62,992	-	248,707	204,429	75,330	-	279,759	250,019	88,002	-	338,021
4	Treasury bills	27,301	-	-	27,301	25,608	-	-	25,608	24,436	-	-	24,436
5	Item 3 plus item 4	213,016	62,992	-	276,008	230,037	75,330	-	305,367	274,455	88,002	-	362,457
6	Short term treasury bills	10,946	-	-	10,946	1,500	-	-	1,500	3,000	-	-	3,000
7	Savings deposits and certificates	154	-	-	154	199	-	-	199	-	-	-	-
8	Temporary loans and overdrafts	-	8,862	-	8,862	-	8,075	-	8,075	-	6,119	-	6,119
	Accounts and other payables:												
9	Trust funds and other deposits	339	1,485	-	1,824	578	1,627	-	2,205	-	1,655	-	1,655
10	Other	2,502	9,569	4,212	7,859	2,482	10,688	3,955	9,215	2,689	11,480	4,041	10,128
11	Other liabilities	1,879	2,948	-	4,827	2,144	3,252	-	5,396	3,055	3,881	-	6,936
12	Total direct debt less sinking funds	228,836	85,856	4,212	310,480	236,940	98,972	3,955	331,957	283,199	111,137	4,041	390,295
	Indirect debt												
13	Guaranteed bonds and debentures	-	-	-	-	5,500	-	-	5,500	4,950	-	-	4,950
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	-	-	-	-	5,500	-	-	5,500	4,950	-	-	4,950
16	Guaranteed bank loans	2,216	-	62	2,154	291	-	226	65	275	-	224	51
17	Municipal Improvement Assistance Act loans	246	-	-	246	220	-	-	220	194	-	-	194
18	Other guarantees	-	-	-	-	103	-	-	103	1,582	-	-	1,582
19	Total indirect debt less sinking funds	2,462	-	62	2,400	6,114	-	226	5,888	7,001	-	224	6,777
20	Total direct and indirect debt less sinking funds	231,298	85,856	4,274	312,880	243,054	98,972	4,181	337,845	290,200	111,137	4,265	397,072

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
SASKATCHEWAN

No.		1958				1959				1960			
		Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
		thousands of dollars											
	Direct debt												
1	Debtenture debt	339,003	110,326	-	449,329	364,081	126,596	-	490,677	449,127	145,073	-	594,200
2	Deduct sinking funds	31,356	9,067	-	40,423	31,913	8,826	-	40,739	43,339	8,379	-	51,718
3	Item 1 less item 2	307,647	101,259	-	408,906	332,168	117,770	-	449,938	405,788	136,694	-	542,482
4	Treasury bills	23,260	-	-	23,260	22,142	-	-	22,142	21,521	-	-	21,521
5	Item 3 plus item 4	330,907	101,259	-	432,166	354,310	117,770	-	472,080	427,309	138,694	-	564,003
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	4,903	-	4,903	-	6,595	-	6,595	-	7,951	-	7,951
	Accounts and other payables:												
9	Trust funds and other deposits	-	1,070	-	1,070	-	1,216	-	1,216	5	1,364	-	1,389
10	Other	3,899	12,280	3,720	12,459	2,551	12,451	3,036	11,966	2,744	12,257	2,720	12,281
11	Other liabilities	3,585	4,209	-	7,794	3,471	5,702	-	9,173	4,698	6,745	-	11,443
12	Total direct debt less sinking funds	338,391	123,721	3,720	458,392	360,332	143,734	3,036	501,030	434,756	165,011	2,720	597,047
	Indirect debt												
13	Guaranteed bonds and debentures	14,400	-	-	14,400	10,000	-	-	10,000	9,500	-	-	9,500
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	14,400	-	-	14,400	10,000	-	-	10,000	9,500	-	-	9,500
16	Guaranteed bank loans	233	-	191	42	188	-	149	39	3,255	-	121	3,134
17	Municipal Improvements Assistance Act loans	167	-	-	167	140	-	-	140	117	-	-	117
18	Other guarantees	1,578	-	-	1,578	1,819	-	-	1,819	2,183	-	-	2,183
19	Total indirect debt less sinking funds	16,378	-	191	16,187	12,147	-	149	11,998	15,055	-	121	14,934
20	Total direct and indirect debt less sinking funds	354,769	123,721	3,911	474,579	372,479	143,734	3,185	513,028	449,811	165,011	2,841	611,981

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
SASKATCHEWAN

No.		1961				1962			
		Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt	487,734	160,693	-	648,427	530,815	175,237	-	706,052
2	Deduct sinking funds	57,308	9,685	-	66,993	72,668	11,341	-	84,009
3	Item 1 less item 2	430,426	151,008	-	581,434	458,147	163,896	-	622,043
4	Treasury bills	21,597	-	-	21,597	22,327	-	-	22,327
5	Item 3 plus item 4	452,023	151,008	-	603,031	480,474	163,896	-	644,370
6	Short term treasury bills	8,000	-	-	8,000	13,000	-	-	13,000
7	Savings deposits and certificates	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	7,373	-	7,373	5,234	8,919	-	14,153
	Accounts and other payables:								
9	Trust funds and other deposits	10	357	-	367	7	424	-	431
10	Other	2,810	12,302	2,220	12,892	5,850	13,858	1,798	17,910
11	Other liabilities	6,118	6,790	-	12,908	6,895	9,599	-	16,494
12	Total direct debt less sinking funds	468,961	177,830	2,220	644,571	511,460	196,696	1,798	706,358
	Indirect debt								
13	Guaranteed bonds and debentures	12,788	-	-	12,788	13,063	-	-	13,063
14	Deduct sinking funds	-	-	-	-	-	-	-	-
15	Item 13 less item 14	12,788	-	-	12,788	13,063	-	-	13,063
16	Guaranteed bank loans	6,135	-	107	6,028	6,204	-	81	6,123
17	Municipal Improvement Assistance Act loans	106	-	-	106	95	-	95	-
18	Other guarantees	2,450	-	-	2,450	2,598	-	-	2,598
19	Total indirect debt less sinking funds	21,479	-	107	21,372	21,960	-	176	21,784
20	Total direct and indirect debt less sinking funds	490,440	177,830	2,327	665,943	533,420	196,696	1,974	728,142

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
ALBERTA

No.		1952				1953				1954			
		Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
		thousands of dollars											
	Direct debt												
1	Debtenture debt	83,693	121,116	18,230	186,579	81,043	156,324	47,272	190,095	78,320	192,743	73,959	197,104
2	Deduct sinking funds	-	963	-	963	-	1,295	-	1,295	-	1,294	-	1,294
3	Item 1 less item 2	83,693	120,153	18,230	185,616	81,043	155,029	47,272	188,800	78,320	191,449	73,959	195,810
4	Treasury bills	11,108	-	-	11,108	10,739	-	-	10,739	10,364	1,270	1,270	10,364
5	Item 3 plus item 4	94,801	120,153	18,230	196,724	91,782	155,029	47,272	199,539	88,684	192,719	75,229	206,174
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	328	-	-	328	260	-	-	280	250	-	-	250
8	Temporary loans and overdrafts	-	4,013	-	4,013	-	4,635	-	4,635	-	7,869	-	7,869
	Accounts and other payables:												
9	Trust funds and other deposits									-	-	-	-
10	Other									6,888	-	522	6,366
11	Other liabilities	5,986	20,563	216	26,333	6,347	21,047	192	27,202	15	26,214	-	26,229
12	Total direct debt less sinking funds	101,115	144,729	18,446	227,398	98,389	180,711	47,464	231,636	95,837	226,802	75,751	246,886
	Indirect debt												
13	Guaranteed bonds and debentures	2	-	-	2	2	-	-	2	1	-	-	1
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	2	-	-	2	2	-	-	2	1	-	-	1
16	Guaranteed bank loans	4,678	500	-	5,178	4,389	350	-	4,739	3,511	364	10	3,865
17	Municipal Improvement Assistance Act loans	336	-	-	336	306	-	-	306	276	-	-	276
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	5,016	500	-	5,516	4,697	350	-	5,047	3,788	364	10	4,142
20	Total direct and indirect debt less sinking funds	106,131	145,229	18,446	232,914	103,086	181,061	47,464	236,683	99,625	227,166	75,761	251,030

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
ALBERTA

No.		1955				1956				1957			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	75,517	229,803	105,756	199,564	72,634	269,502	141,670	200,466	20,965	315,171	136,003	200,133
2	Deduct sinking funds	-	1,566	-	1,566	-	1,964	-	1,964	-	2,378	-	2,378
3	Item 1 less item 2	75,517	228,237	105,756	197,998	72,634	267,538	141,670	198,502	20,965	312,793	136,003	197,755
4	Treasury bills	9,985	914	914	9,985	9,600	878	878	9,600	9,209	823	823	9,209
5	Item 3 plus item 4	85,502	229,151	106,670	207,983	82,234	268,416	142,548	208,102	30,174	313,616	136,826	206,964
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certi- ficates	138	-	-	138	27	-	-	27	22	-	-	22
8	Temporary loans and over- drafts	-	5,827	-	5,827	-	12,824	-	12,824	-	12,769	-	12,769
	Accounts and other paya- bles:												
9	Trust funds and other deposits	-	3,457	-	3,457	-	3,217	-	3,217	-	3,217	-	3,217
10	Other	7,010	14,971	1,212	20,769	8,094	28,518	1,841	34,771	14,146	16,993	1,616	29,523
11	Other liabilities	421	7,636	-	8,057	386	4,281	-	4,667	191	17,527	-	17,718
12	Total direct debt less sinking funds	93,071	261,042	107,882	246,231	90,741	317,256	144,389	263,608	44,533	364,122	138,442	270,213
	Indirect debt												
13	Guaranteed bonds and debentures	1	-	-	1	2,501	-	-	2,501	-	-	-	-
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	1	-	-	1	2,501	-	-	2,501	-	-	-	-
16	Guaranteed bank loans	3,108	-	96	3,012	2,677	299	68	2,908	2,022	60	35	2,047
17	Municipal Improvement As- sistance Act loans	245	-	-	245	214	-	-	214	182	-	-	182
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	3,354	-	96	3,258	5,392	299	68	5,623	2,204	60	35	2,229
20	Total direct and indi- rect debt less sink- ing funds	96,425	261,042	107,978	249,489	96,133	317,555	144,457	269,231	46,737	364,182	138,477	272,442

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province -Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
ALBERTA

No.		1958				1959				1960			
		Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	20,327	350,394	126,902	243,819	18,889	403,443	122,873	299,459	16,164	431,883	115,939	332,108
2	Deduct sinking funds	-	2,805	-	2,805	-	3,245	-	3,245	-	3,614	-	3,614
3	Item 1 less item 2.....	20,327	347,589	126,902	241,014	18,889	400,198	122,873	296,214	16,164	428,269	115,939	328,494
4	Treasury bills	8,813	801	801	8,813	8,411	744	744	8,411	8,003	705	705	8,003
5	Item 3 plus item 4.....	29,140	348,390	127,703	249,827	27,300	400,942	123,617	304,625	24,167	428,974	116,644	336,497
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	7,938	-	7,938	-	8,173	-	8,173	-	10,769	-	10,769
	Accounts and other payables:												
9	Trust funds and other deposits	21	3,782	-	3,803	20	3,924	-	3,944	20	3,188	-	3,208
10	Other.....	11,582	15,932	1,471	26,043	14,167	19,606	1,347	32,426	13,578	19,141	536	32,183
11	Other liabilities	180	17,236	-	17,416	160	12,094	-	12,254	138	19,890	-	20,028
12	Total direct debt less sinking funds.....	40,923	393,278	129,174	305,027	41,647	444,739	124,964	361,422	37,903	481,962	117,180	402,685
	Indirect debt												
13	Guaranteed bonds and debentures	28,000	-	-	28,000	130,000	-	-	130,000	182,940	-	-	182,940
14	Deduct sinking funds	-	-	-	-	583	-	-	583	1,197	-	-	1,197
15	Item 13 less item 14.....	28,000	-	-	28,000	129,417	-	-	129,417	181,743	-	-	181,743
16	Guaranteed bank loans	1,947	-	97	1,850	1,932	15	163	1,784	1,764	13	150	1,627
17	Municipal Improvement Assistance Act loans	149	-	-	149	117	-	-	117	94	-	-	94
18	Other guarantees.....	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	30,096	-	97	29,999	131,466	15	163	131,318	183,601	13	150	183,464
20	Total direct and indirect debt less sinking funds	71,019	393,278	129,271	335,026	173,113	444,754	125,127	492,740	221,504	481,975	117,330	586,149

TABLE 23. Direct and Indirect Debt — Provincial-Municipal Governments, by Province — Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
ALBERTA

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt	14,528	455,805	108,954	361,379	12,915	475,507	101,978	386,444
2	Deduct sinking funds	—	3,020	—	3,020	—	3,364	—	3,364
3	Item 1 less item 2	14,528	452,785	108,954	358,359	12,915	472,143	101,978	383,080
4	Treasury bills	7,589	667	667	7,589	7,170	628	628	7,170
5	Item 3 plus item 4	22,117	453,452	109,621	365,948	20,085	472,771	102,606	390,250
6	Short term treasury bills	—	—	—	—	—	—	—	—
7	Savings deposits and certi- ficates	—	—	—	—	—	—	—	—
8	Temporary loans and over- drafts	—	8,865	—	8,865	—	9,407	—	9,407
	Accounts and other paya- bles:								
9	Trust funds and other deposits	20	3,815	—	3,835	20	4,741	—	4,761
10	Other	14,109	25,125	428	38,806	15,689	25,460	1,292	39,857
11	Other liabilities	130	20,649	—	20,779	122	11,891	—	12,013
12	Total direct debt less sinking funds	36,376	511,906	110,049	438,233	35,916	524,270	103,898	456,288
	Indirect debt								
13	Guaranteed bonds and debentures	236,778	—	161,390	75,388	303,553	—	209,017	94,536
14	Deduct sinking funds	2,212	—	369	1,843	4,779	—	1,947	2,832
15	Item 13 less item 14	234,566	—	161,021	73,545	298,774	—	207,070	91,704
16	Guaranteed bank loans	1,238	11	133	1,116	1,383	8	137	1,254
17	Municipal Improvement As- sistance Act loans	77	—	—	77	61	—	61	—
18	Other guarantees	—	—	—	—	—	—	—	—
19	Total indirect debt less sinking funds	235,881	11	161,154	74,738	300,218	8	207,268	92,958
20	Total direct and indi- rect debt less sink- ing funds	272,257	511,917	271,203	512,971	336,134	524,278	311,166	549,246

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
 After Elimination of Inter-Provincial-Municipal Debt
 As at Fiscal Year End Nearest to December 31
BRITISH COLUMBIA

No.	1952				1953				1954			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	235,528	198,786	128	434,186	222,129	204,320	128	426,321	206,174	220,052	128	426,098
2	58,244	33,074	-	91,318	59,118	27,241	-	86,359	56,784	26,051	-	82,835
3	177,284	165,712	128	342,868	163,011	177,079	128	339,962	149,390	194,001	128	343,263
4	21,581	-	-	21,581	21,262	-	-	21,262	20,531	-	-	20,531
5	198,865	165,712	128	364,449	184,273	177,079	128	361,224	169,921	194,001	128	363,794
6	-	-	-	-	100	-	-	100	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	1,453	-	1,453	-	2,724	-	2,724	-	2,344	-	2,344
	Accounts and other payables:											
9	-	-	-	-	-	-	-	-	10,003	-	-	10,003
10	-	-	-	-	-	-	-	-	12,915	-	268	12,647
11	34,087	14,025	8,871	39,241	32,948	16,286	8,545	40,689	1,915	12,296	-	14,211
12	232,952	181,190	8,999	405,143	217,321	196,089	8,673	404,737	194,754	208,641	396	402,999
	Indirect debt											
13	31,939	13	7,297	24,655	64,364	13	7,536	56,841	93,164	16	7,978	85,202
14	2,248	-	1,440	808	2,557	-	1,483	1,074	3,367	13	1,571	1,809
15	29,691	13	5,857	23,847	61,807	13	6,053	55,767	89,797	3	6,407	83,393
16	-	-	-	-	-	-	-	-	8,250	-	-	8,250
17	987	-	-	987	887	-	-	887	785	-	-	785
18	-	-	-	-	-	-	-	-	-	-	-	-
19	30,678	13	5,857	24,834	62,694	13	6,053	56,654	98,812	3	6,407	92,428
20	263,630	181,203	14,856	429,977	280,015	196,102	14,726	461,391	293,586	208,644	6,803	495,427

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
BRITISH COLUMBIA

No.	1955				1956				1957			
	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	192,572	285,730	127	478,175	181,673	303,239	127	484,785	165,489	328,428	127	493,790
2	56,455	30,264	-	86,719	72,329	33,358	-	105,687	88,173	37,023	-	125,196
3	136,117	255,466	127	391,456	109,344	269,881	127	379,098	77,316	291,405	127	368,594
4	20,089	-	-	20,089	19,234	-	-	19,234	18,267	-	-	18,267
5	156,206	255,466	127	411,545	128,578	269,881	127	398,332	95,583	291,405	127	386,861
6	100	-	-	100	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	2,245	-	2,245	-	3,633	-	3,633	-	8,227	-	8,227
	Accounts and other payables:											
9	13,149	3,250	-	16,399	13,106	2,972	-	16,078	12,371	2,782	-	15,153
10	13,912	7,604	267	21,249	20,671	10,950	1,269	30,352	25,753	9,261	6,692	28,322
11	1,779	4,113	-	5,892	1,691	1,002	-	2,693	1,471	4,457	-	5,928
12	185,146	272,678	394	457,430	164,046	288,438	1,396	451,088	135,178	316,132	6,819	444,491
	Indirect debt											
13	117,257	16	59,391	57,882	171,565	16	73,003	98,578	363,613	-	89,138	274,475
14	4,933	15	1,665	3,283	7,896	16	1,762	6,150	12,920	-	1,866	11,054
15	112,324	1	57,726	54,599	163,669	-	71,241	92,428	350,693	-	87,272	263,421
16	25,117	-	-	25,117	74,275	-	-	74,275	31,287	-	-	31,287
17	682	-	-	682	581	-	-	581	487	-	-	487
18	-	-	-	-	-	-	-	-	-	-	-	-
19	138,123	1	57,726	80,398	238,525	-	71,241	167,284	382,467	-	87,272	295,195
20	323,269	272,679	58,120	537,828	402,571	288,438	72,637	618,372	517,645	316,132	94,091	739,686

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
BRITISH COLUMBIA

No.	1958				1959				1960			
	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total
	thousands of dollars											
	Direct debt											
1	162,770	354,751	127	517,394	80,094	401,414	127	481,381	75,806	452,063	127	527,742
2	108,740	40,439	-	149,179	80,094	43,510	-	123,604	75,806	45,638	-	121,444
3	54,030	314,312	127	368,215	-	357,904	127	357,777	-	406,425	127	406,298
4	17,087	-	-	17,087	-	-	-	-	-	-	-	-
5	71,117	314,312	127	385,302	-	357,904	127	357,777	-	406,425	127	406,298
6	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	8,645	-	8,645	-	6,828	-	6,828	655	5,272	-	5,927
	Accounts and other payables:											
9	12,624	2,505	-	15,129	10,780	2,270	-	13,050	10,344	2,023	-	12,367
10	26,204	12,998	8,931	30,271	18,132	11,392	395	29,129	24,233	16,963	394	40,802
11	1,435	5,278	-	6,713	-	4,816	-	4,816	-	8,228	-	8,228
12	111,380	343,738	9,058	446,060	28,912	383,210	522	411,600	35,232	438,911	521	473,622
	Indirect debt											
13	396,395	-	125,540	270,855	504,671	-	167,176	337,495	574,159	-	214,615	359,544
14	19,756	-	1,974	17,782	29,592	-	1,938	27,654	38,811	-	2,172	36,639
15	376,639	-	123,566	253,073	475,079	-	165,238	309,841	535,348	-	212,443	322,905
16	4,183	-	2,012	2,171	3,407	-	900	2,507	1,380	-	588	792
17	398	-	-	398	307	-	-	307	239	-	-	239
18	81,596	-	-	81,596	76,997	-	-	76,997	78,508	-	-	78,508
19	462,816	-	125,578	337,238	555,790	-	166,138	389,652	615,475	-	213,031	402,444
20	574,196	343,738	134,636	783,298	584,702	383,210	166,660	801,252	650,707	438,911	213,552	876,066

TABLE 23. Direct and Indirect Debt - Provincial - Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial - Municipal Debt
As at Fiscal Year End Nearest to December 31
BRITISH COLUMBIA

No.		1961				1962			
		Provincial	Municipal	Elimination	Total	Provincial	Municipal	Elimination	Total
		thousands of dollars							
	Direct debt								
1	Lebenture debt	74,916	479,699	127	554,488	74,207	503,133	127	577,213
2	Deduct sinking funds	74,916	47,897	-	122,813	74,207	48,215	-	122,422
3	Item 1 less item 2	-	431,802	127	431,675	-	454,918	127	454,791
4	Treasury bills	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	-	431,802	127	431,675	-	454,918	127	454,791
6	Short term treasury bills	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	1,489	8,734	-	10,223	-	15,204	-	15,204
	Accounts and other payables:								
9	Trust funds and other deposits	10,272	1,799	-	12,071	10,338	1,636	-	11,974
10	Other	22,950	20,235	397	42,788	22,283	24,844	3,222	43,905
11	Other liabilities	-	8,335	-	8,335	-	9,383	-	9,383
12	Total direct debt less sinking funds	34,711	470,905	524	505,092	32,621	505,985	3,349	535,257
	Indirect debt								
13	Guaranteed bonds and debentures	1,273,873	-	253,835	1,020,038	1,307,087	-	260,826	1,046,261
14	Deduct sinking funds	47,813	-	2,714	45,099	57,314	-	2,994	54,320
15	Item 13 less item 14	1,226,060	-	251,121	974,939	1,249,773	-	257,832	991,941
16	Guaranteed bank loans	1,311	-	308	1,003	1,426	-	385	1,041
17	Municipal Improvement Assistance Act loans	189	-	-	189	138	-	138	-
18	Other guarantees	114,118	-	-	114,118	94,622	-	-	94,622
19	Total indirect debt less sinking funds	1,341,678	-	251,429	1,090,249	1,345,959	-	258,355	1,087,604
20	Total direct and indirect debt less sinking funds	1,376,389	470,905	251,953	1,595,341	1,378,580	505,985	261,704	1,622,861

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.		1955				1956				1957			
		Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	-			-				-	1,151	1,046		105
2	Deduct sinking funds	-			-				-	-	-		-
3	Item 1 less item 2	-			-				-	1,151	1,046		105
4	Treasury bills	-			-				-	-	-		-
5	Item 3 plus item 4	-			-				-	1,151	1,046		105
6	Short term treasury bills	-			-				-	-	-		-
7	Savings deposits and certi- ficates	-			-				-	-	-		-
8	Temporary loans and over- drafts	-			-				-	-	-		-
	Accounts and other paya- bles:												
9	Trust funds and other deposits	64			79				72	-	-		72
10	Other	827			1,905				2,043	166	58		2,151
11	Other liabilities	-			-				19	10	-		29
12	Total direct debt less sinking funds	891			1,984				2,134	1,327	1,104		2,357
	Indirect debt												
13	Guaranteed bonds and debentures	-			-				-	-	-		-
14	Deduct sinking funds	-			-				-	-	-		-
15	Item 13 less item 14	-			-				-	-	-		-
16	Guaranteed bank loans	-			-				-	-	-		-
17	Municipal Improvement As- sistance Act loans	-			-				-	-	-		-
18	Other guarantees	-			-				-	-	-		-
19	Total indirect debt less sinking funds	-			-				-	-	-		-
20	Total direct and indi- rect debt less sink- ing funds	891			1,984				2,134	1,327	1,104		2,357

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Continued
 After Elimination of Inter-Provincial-Municipal Debt
 As at Fiscal Year End Nearest to December 31
 YUKON AND NORTHWEST TERRITORIES

No.		1958				1959				1960			
		Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total	Provin- cial	Municipal	Elimina- tion	Total
		thousands of dollars											
	Direct debt												
1	Debenture debt	-	1,105	1,004	101	-	1,219	1,212	7	-	1,205	1,205	-
2	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
3	Item 1 less item 2	-	1,105	1,004	101	-	1,219	1,212	7	-	1,205	1,205	-
4	Treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	-	1,105	1,004	101	-	1,219	1,212	7	-	1,205	1,205	-
6	Short term treasury bills	-	-	-	-	-	-	-	-	-	-	-	-
7	Savings deposits and certificates	-	-	-	-	-	-	-	-	-	-	-	-
8	Temporary loans and overdrafts	-	45	-	45	-	-	-	-	-	3	-	3
	Accounts and other payables:												
9	Trust funds and other deposits	100	-	-	100	90	-	-	90	52	-	-	52
10	Other	3,021	61	7	3,075	3,687	92	7	3,772	3,568	104	56	3,616
11	Other liabilities	45	92	-	137	33	82	-	115	30	99	-	129
12	Total direct debt less sinking funds	3,166	1,303	1,011	3,458	3,810	1,393	1,219	3,984	3,650	1,411	1,261	3,800
	Indirect debt												
13	Guaranteed bonds and debentures	-	-	-	-	-	-	-	-	-	-	-	-
14	Deduct sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
15	Item 13 less item 14	-	-	-	-	-	-	-	-	-	-	-	-
16	Guaranteed bank loans	-	-	-	-	-	-	-	-	-	-	-	-
17	Municipal Improvement Assistance Act loans	-	-	-	-	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	-	-	-	-	-	-	-	-	-	-	-	-
20	Total direct and indirect debt less sinking funds	3,166	1,303	1,011	3,458	3,810	1,393	1,219	3,984	3,650	1,411	1,261	3,800

TABLE 23. Direct and Indirect Debt - Provincial-Municipal Governments, by Province - Concluded
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31
YUKON AND NORTHWEST TERRITORIES

No.		1961				1962			
		Provin- cial	Munici- pal	Elimina- tion	Total	Provin- cial	Munici- pal	Elimina- tion	Total
		thousands of dollars							
	Direct debt								
1	Debenture debt	-	1,167	1,167	-	-	1,110	1,110	-
2	Deduct sinking funds	-	-	-	-	-	-	-	-
3	Item 1 less item 2	-	1,167	1,167	-	-	1,110	1,110	-
4	Treasury bills	-	-	-	-	-	-	-	-
5	Item 3 plus item 4	-	1,167	1,167	-	-	1,110	1,110	-
6	Short term treasury bills	-	-	-	-	-	-	-	-
7	Savings deposits and certi- ficates	-	-	-	-	-	9	-	9
8	Temporary loans and over- drafts	162	11	-	173	-	-	-	-
	Accounts and other paya- bles:								
9	Trust funds and other deposits	56	-	-	56	86	-	-	86
10	Other	3,904	170	72	4,002	8,321	226	43	8,504
11	Other liabilities	31	64	-	95	-	63	-	63
12	Total direct debt less sinking funds	4,153	1,412	1,239	4,326	8,407	1,408	1,153	8,662
	Indirect debt								
13	Guaranteed bonds and debentures	-	-	-	-	-	-	-	-
14	Deduct sinking funds	-	-	-	-	-	-	-	-
15	Item 13 less item 14	-	-	-	-	-	-	-	-
16	Guaranteed bank loans	-	-	-	-	-	-	-	-
17	Municipal Improvement As- sistance Act loans	-	-	-	-	-	-	-	-
18	Other guarantees	-	-	-	-	-	-	-	-
19	Total indirect debt less sinking funds	-	-	-	-	-	-	-	-
20	Total direct and indi- rect debt less sink- ing funds	4,153	1,412	1,239	4,326	8,407	1,408	1,153	8,662

PART II

CONCEPTUAL FRAMEWORK, CLASSIFICATIONS AND SOURCES

Government Finance Statistics - A General Comment

The observations contained in Part II do not constitute a detailed review of the concepts underlying the various series produced by the Dominion Bureau of Statistics dealing with government transactions. They will, however, serve as a useful guide when examining the data presented in this special report.

The Dominion Bureau of Statistics produces two different analyses of government finance. First, the national accounts series. The National Accounts may be divided into two parts, (a) the national income and expenditure accounts and (b) the financial flow accounts. The other analysis is known as the financial management series. This also breaks down into two similar parts, (a) revenue and expenditure and (b) assets and liabilities. These two series differ in nature, scope and purpose.

The national income and expenditure accounts consist of an analysis of the revenue and expenditure transactions of all sectors of the economy, both government and non-government, on a national basis. They record transactions concerning the production and exchange of the current output of goods and services together with transfer of money involving no quid pro quo. Appendix A shows the classification system used in connection with the government sector.

The financial flow accounts are analyses of those transactions involving an exchange of one financial asset (usually money) for another; these accounts complement the income and expenditure accounts. A reasonably accurate measure of financial transactions can be obtained from an examination of changes in assets and liabilities from one point in time to another. To facilitate such measurement, separate analyses of the assets and liabilities of all three levels of government in Canada are being developed. See the proposed classification appearing in Appendix B.

The financial management series, on the other hand, examines only a part of the government transactions included in the national accounts. While the coverage involved in financial management series is examined in greater detail in the commentary that follows, in general terms it might be said that the general government revenue and expenditure accounts of the financial management series is limited to an analysis of "budgetary" revenue and expenditure and those special funds that are considered for statistical purposes to be budgetary in nature. The financial management series, for example, excludes debt retirement. It also excludes transactions of superannuation or pension funds and any other funds held by a government in trust. As in the case of national accounts, the financial management series distinguishes between general government and government enterprises. The revenue and expenditure classification systems used in the analysis of general government for purposes of the financial management series appear in Appendix C.

Purpose of Government Finance Statistics

Government finance statistics are prepared - (1) to present the cost to government of providing certain services (activities); (2) to measure the impact of government financial transactions on the economy; and (3) to provide a meaningful comparison of the financial activities of all levels of government on a national basis.

Government Services

Services provided by present day governments are diverse in their nature, and are carried out by various forms of organization: departments, boards, commissions, crown corporations or other agencies.

Those services of a general nature such as the protection of persons and property, health, education and highways, which are common to most governments, are usually financed out of ordinary revenues or funds repayable out of ordinary revenues. Nominal fees are charged for some general community services, but for the most part there is no necessary relationship between the taxes and levies paid by a person and the use or benefit he derives from the services. These are considered to be general government transactions.

Certain other activities of government, however, have quite different characteristics, in as much as they involve the production of economic goods and the provision of services for sale on the market at a price to the consumer which is intended to compensate wholly or largely for their costs, and, in some cases, to yield a profit. These activities are treated as government enterprises. The form of organization is usually a crown corporation, or a special agency with specific powers, subject to varying degrees of financial control by government and public accountability. Capital funds are

made available by direct loans and advances from government, share capital subscribed by government, or by outside borrowing usually guaranteed by government. In most cases, the activities of these enterprises are of an outright commercial or industrial nature, conducted in competition with private businesses or sometimes as monopolies. In terms of motivation and behavior, they are more comparable to private business corporations than to institutional or non-commercial organizations with which latter category general government data are ordinarily classified.

Government Enterprises

To isolate government enterprise activities, it is necessary to establish certain criteria.

A government enterprise is considered to be an instrumentality of a political, decision-making body which produces goods or services for sale on the open market at a price generally designed to cover costs. The essential feature of an enterprise as distinguished from a general government operation, is that it charges a price for its service according to use. It is thereby enabled to meet most of its costs from proceeds of sales without recourse to government funds.

An exception is made where a central agency has been set up to provide goods or services mainly to its own or other levels of government; such an agency is treated as a working capital fund of general government as it is subject only to a limited play of market forces due to arbitrary prices; for example, the Defence Production Revolving Fund.

One criterion in identifying a government enterprise is the manner in which accounting records are used which permit the allocation of specific elements of cost against revenue. Records which show changes in inventories and capital consumption allowances are usually maintained by government enterprises as measures of cost in the determination of profit or loss whereas such records, when kept by governments, cannot be used for this purpose because of the very nature of government activity. In other words pure government activity provides indiscriminate benefits which prevent costs being met from charges levied against those who benefit from the activity whereas activity by a government enterprise is usually such that charges can be levied against a beneficiary. In the latter case the use of records of costs is necessarily different because they must be set against revenues in order to determine whether those who benefit from a service are, in fact, paying for it.

Other characteristics of an enterprise, usually but not necessarily evident, are:

- (1) separate legal existence;
- (2) sustained activity;
- (3) commitment of an appreciable volume of capital;
- (4) payment of income tax;
- (5) personnel not subject to Civil Service Act.

The Government Sector of the National Accounts

Before consideration of the financial management series, a further word or two about its relationship to the national income and expenditure accounts might be useful.

The national income and expenditure accounts have been developed as overall measurements of productive activity in value terms of broad sectors and of the nation. Like the tabular presentation of the other sectors of the economy, the revenue and expenditure tables of the government sector in these accounts are designed to measure the impact of (a) government transactions on the economy, and (b) the role of government in the redistribution of incomes. Since, however, these accounts deal with the creation and distribution of new rather than existing assets, the government tables differ from the revenue and expenditure tables in the financial management series. Purchases of existing assets (land and buildings) and capital assistance to industry (other than subsidies to business) are included as expenditures in the financial management series but excluded from the national income and expenditure accounts on the grounds that such transactions are not made directly to purchase current output. On the other hand, certain "extra-budgetary" accounts (pension and social insurance funds, Workmen's Compensation Boards, vacation with pay transactions), imputed items of rent, and banking services are included in the national income and expenditure accounts but excluded from the financial management series. They are excluded because they do not have a direct impact on the budget (revenue and expenditure) position.

In the national income and expenditure accounts the transactions of government enterprises are included in the business sector rather than the government sector because they are considered to be similar in terms of motivation to private business. The same general criteria are used to identify government enterprises in both series.

The Financial Management Series

While the financial management series embraces both general government and government enterprise activities the statistical tables accompanying this commentary have to do only with general government transactions. Financial management statistics dealing with government enterprises were only developed by the Dominion Bureau of Statistics within the last two or three years. Statistics of this nature have recently been published for federal and provincial government enterprise activities. Similar data for the local government level are in the developmental stage.

The general government statistics within the financial management series were developed over a period of years through discussions with federal and provincial government officials. The *raison d'être* of these statistics is to portray, on a nationally uniform basis, the cost to government of providing services, the revenue that is available to the government to pay for such services and the financial position at the close of the fiscal period.

At this point it is appropriate to add a brief observation about the treatment of assets and liabilities in the financial management series. A great deal is said a little further on about the classification of revenue by source and expenditure by function. Very little reference is made to assets and liabilities. The fact is that up to the time of writing very little emphasis has been placed on the analyses of balance sheet data. The general government part of the financial management series involves publication of a table of assets offsetting direct debt and a table of direct debt. Assets and liabilities are grouped in order of liquidity using conventional accounting captions. This special publication, however, contains only a part of the debt statistics to be found in the regular annual issues. Short range plans call for asset and liability tables similar in classification detail to that required for the financial flow accounts exercise.

Why the Financial Management Series Exists

This series is designed to enable intergovernmental comparisons to be made with respect to revenue sources, services provided, details of intergovernmental transfers and government debt. The classification of revenue and expenditure is couched in terms closely related to that used by governments in their published financial statements. The extent of differences in the presentation of financial statements by governments is so great that studies in comparability in a given year or over a period of time are almost impossible without reference to a uniform set of figures such as those presented in this statistical series. In order to achieve this end a number of conceptual criteria and adjustments to figures reported by governments are applied. A few of the difficulties are referred to below.

Problems in Achieving Uniformity

(1) Many governments set up special or administrative funds to carry out activities which are included in departmental operations of other governments or are for purposes of these statistics considered to be of a departmental nature. In order to produce comparable figures the transactions of such special or administrative funds are consolidated with the budget transactions.

(2) Federal, provincial and municipal government units differ greatly in the kind of organization. There is also substantial difference in the division of responsibilities between provincial and municipal governments from one province to another.

(3) Accounting methods and financial reporting practices also vary considerably; thus figures drawn from the public accounts and other government departmental reports must be recast.

Some specific differences in government accounting systems may be cited.

(a) Deductions from revenue or expenditure are made in varying degrees by governments, and these must be treated in a consistent manner.

(b) It is necessary to adjust also for amounts which have been charged or credited to surplus or reserve accounts which are considered to be in the nature of revenue or expenditure transactions.

(c) The purchase and sale of goods and services (trading operations) and the treatment of "profit or loss" of working capital funds are not uniformly reflected by all governments.

(d) Finally, operating profits of liquor control authorities are not always reflected as revenues of provincial governments in the year in which the profits were made.

These differences in accounting have to be reconciled in the presentation of government finance statistics.

Origins of Basic Framework

The Dominion Bureau of Statistics was guided in the early development of financial management statistics by a series of resolutions passed at Dominion-Provincial Conferences. There have been six conferences concerned with provincial finance and seven with municipal finance statistics. While these conferences were held during the years 1933 to 1958, the present statistical system effectively dates from the 1945 Reconstruction Conference.

Conference resolutions dealt with the classification of revenue and expenditure, fund accounting, grouping of funds, and the general form and content of government finance statistics. While there were no similar conferences aimed at developing federal government financial management statistics, the framework of the federal series was established along the lines of the provincial series.

Basic Framework of Financial Management Series

Revenue and Expenditure Classifications

Government revenues and expenditures may be classified in the following ways:

Revenue

1. Source
2. Administrative Unit

Expenditure

1. Function (the purpose served by the expenditure)
2. Activity (the program or specific work carried out in performing the function)
3. Object (articles purchased and services obtained)
4. Character (current or capital nature)
5. Administrative Unit

The provincial conferences recognized the importance of establishing a classification of revenues and expenditures geared to financial management requirements, couched in a language closely associated with conventional administrative groupings and capable of producing intergovernmental comparisons on a national scale. The classifications adopted for this purpose (revenue by source and expenditure by function) are contained in Appendix C.

Fund Accounting

The underlying reason for a system of fund accounting is to assure that moneys allocated for a specific purpose are used only for that purpose. The purpose of the general group of funds listed below is to provide services that are generally considered to be the responsibility of general government, in contrast to government enterprise and trust funds.

The Dominion-Provincial Conferences recommended the grouping of government funds into three major categories. The revenue and expenditure classifications appearing in Appendix C apply only to the first group (general). The three groupings were described as follows:

General

- (a) Capital
- (b) Ordinary
- (c) Working Capital
- (d) Government Institutions (See Appendix D)
- (e) Other Administrative or Special Funds (see Appendix E)

Government Enterprises (See Appendix F)

- (a) Trading
- (b) Financial
- (c) Agricultural and Farm Loan
- (d) Other

Trust Funds

- (a) Governmental and Quasi-Governmental Agencies Funds (those held for municipalities, school districts, special districts of one kind or another).
- (b) Superannuation and Pension Funds such as those held for the Civil Service or teachers and municipal superannuation funds
- (c) Private Funds held in trust (bequests and endowments)

Gross and Net

The statistics presented in the accompanying tables deal with the transactions described in the first fund grouping referred to above (general).

The revenue and expenditure tables have been produced on both a gross and net basis. Each has its particular value.

The gross general revenue and expenditure figures include all revenue regardless of the source and the total cost of all services rendered. Net general revenue and expenditure figures reflect only those revenues that the government was required to raise directly (through taxation, etc.) and the nature and extent of the services provided therefrom.

Gross general revenue is made up of (a) revenue credited to ordinary or current account, (b) revenue of administrative or special funds, and (c) revenue credited to capital account in the form of the sale of fixed assets or shared-cost contributions toward the purchase of assets.

Gross general expenditure comprises (a) expenditures debited to ordinary or current account, (b) expenditures of administrative or special funds, (c) expenditures that result in the acquisition of or addition to fixed assets and which are charged to capital account.

Where it has been necessary to borrow in order to acquire fixed assets, government accounting systems in a number of instances (particularly municipal) reflect the expenditure in the time period in which the debt is retired. In this statistical series expenditures on fixed assets are reflected in the time period in which the assets are acquired in every case regardless of whether or not borrowing was involved. In order to avoid double counting, all payments in the form of debt retirement reflected in government accounts as an expenditure are deducted in arriving at gross general expenditure.

Net general revenue or expenditure consist of the gross figures less (a) interest, premium, discount and exchange which are offset against the expenditure item "debt charges", (b) institutional revenue (hospitals, etc.) which are offset against the appropriate function of expenditure, and (c) revenue in the form of grants-in-aid and shared-cost contributions which are offset against the functional item of expenditure to which they relate.

The manner in which intergovernmental transfers are eliminated in moving from the gross to the net position requires additional explanation. Grants-in-aid and shared-cost contributions are eliminated from the revenue and expenditure of the receiving government. For example, provincial government road grants to municipalities remain in the net provincial government expenditure table but are eliminated from municipal government revenue and expenditure. In the interest of conceptual uniformity, unconditional subsidy payments by one government to another should also be treated in the same manner. Because there are no conditions attached to the use of such aid, it is not possible to identify these in the expenditures of the government receiving the subsidy. In arriving at net consolidated tables, therefore, unconditional payments are deducted from the expenditure of the paying government and from the revenue of the receiving government.

Sources and Methods

Having established a basic framework for the financial management series, plans were developed to obtain the necessary information without losing sight of the primary objective, namely data that would be uniformly consistent not only throughout time but between governments.

Arrangements were made to produce an annual series based on an examination of federal and provincial Public Accounts. In an effort to produce more timely statistics an analysis of the Estimates and an analysis on a preliminary basis of the current year were introduced at a later stage.

In the case of municipal finance, however, a different approach was followed. Having regard to the large number of municipalities in Canada and the wide range in size and accounting systems it was felt that some effort should first be made to achieve a minimum degree of general uniformity in the accounting systems. Accordingly, after consultation with provincial government officials, DBS published a Manual of Instructions which was distributed to Canadian municipalities through the provincial Departments of Municipal Affairs. Revised editions were published in 1950 and 1960 (now known as "Municipal Finance Reporting Manual"). While the recommendations contained in the Manual have not yet received nationwide acceptance, they have had an important positive influence. (The Manual is also used as a reference text in a number of other countries).

The greatest problem in the municipal series is in collecting a satisfactory minimum amount of information from one basic provincial source. Presently, municipal data are taken from the annual reports of the provincial Departments of Municipal Affairs and various other sources.

Data collection difficulties fall into two categories:

- (i) Where the basic detail is not shown in the DMA report and has to be obtained from other sources, and
- (ii) where the information is not available and estimating techniques have to be applied.

It has been almost impossible to accurately determine, for example, the amount of expenditures of a capital nature. The wide diversity in size of the reporting units and the difficulties connected with inadequate accounting records in some municipalities present special problems. To compensate for these shortcomings, a variety of procedures have been adopted to arrive at approximate statistical magnitudes.

An explanation of these supplementary sources and methods are outlined in Appendix G.

Conceptual Application

It might be useful, at this point, to comment upon some of the more important concepts applying to the statistics as presently constituted.

As far as transactions of capital funds are concerned the revenue and expenditure figures reflect only the moneys expended upon fixed assets as well as any amounts realized on the sale of capital assets and contributions such as capital grants-in-aid. Capital transactions are reflected in the fiscal period when the assets were acquired or sold although the actual cash transactions may have taken place at a later date.

Sinking fund earnings are not included in general government accounts of the financial management series. In these statistics, they do not represent revenue raised by the government to meet its budgetary expenditures. The amount provided by government as a contribution to a sinking fund is eliminated from expenditure because assets are reflected as expenditures when the goods are acquired. In other words, contributions to sinking funds, like debt retirement, are omitted to avoid duplication in measuring the expenditure on fixed assets.

Usually, a government is able to issue bonds at a more favourable interest rate than a government enterprise. Several provincial governments, for example, issue bonds on behalf of their hydro commissions and then lend the amount so acquired to the enterprise charging interest on the loan equivalent to (a) the interest paid on the bonds and (b) discount, exchange and management expense connected with the bond issue. In these statistics, interest revenue so received by the province from the enterprise is included in "gross general revenue" and offset against the "debt charges" in arriving at "net general expenditure". (All interest, discount, premium and exchange is deducted to arrive at net general revenue).

Loan repayments (principal) by the enterprise are treated by the provinces in several different ways: (1) They are credited directly to provincial sinking funds. (2) They are shown as a deduction from provincial contributions to sinking funds. (3) They are included in ordinary or general revenue. (4) In other cases they are treated as loan repayments (non-revenue). As loan repayments are not considered to be general revenue, an adjustment is made in these statistics to exclude such repayments where necessary.

Revenue and expenditure transactions with respect to a particular government enterprise are shown in these statistics only on a "net" basis. That is to say only the net payment to, or contribution from, an enterprise has been included in the gross general revenue and expenditure tables.

Generally speaking, provincial government grants to universities and other provincial institutions are classified according to the function to which the grant is related. For example, payments to hospitals are shown under the function "hospital care". On the other hand, payments by the Province of Ontario to the Royal Ontario Museum, although this is part of the University of Toronto, are classified under "archives, art galleries, museums and libraries".

Federal payments under tax agreements are treated as provincial revenue in the year they are received regardless of how they are treated by the provincial government receiving the funds. In some years provincial governments have credited all or a portion of federal payments to a special reserve.

In calculating liquor board net operating profit, amounts transferred by a liquor board to reserves (which are merely the setting aside of profits for use in future years) are treated as provincial revenue in the year the profits were made.

Working capital funds are considered to be similar to government enterprises. That is, they have separate accounts and usually sell goods or services at a price designed to cover the full cost of operations including the depreciation of the working capital fund fixed assets, if any. The product is usually sold to government departments or agencies rather than on the open market. Since they carry out quasi-commercial activities, only the net result of their operations are shown in general revenue and expenditure. Also because they usually sell their products to the government, any "profits" are considered to have arisen from overcharging government for services. "Profits" are therefore deducted from general revenue and offset against the relevant expenditure function. If a government buys or sells commodities without setting up a working capital fund or a government enterprise, such transactions are reflected on a net basis in these statistics (for example, the sale of weed control chemicals at cost to farmers).

Whereas in the federal and provincial series, separately accounted for special funds are included in general fund totals, such special funds are shown in the municipal series only at the amount of the contribution to or from the municipality. It is believed that the income of these funds from sources other than the municipality is insignificant and the existing treatment is quite satisfactory from a statistical viewpoint.

Provincial-Municipal Consolidation

In order to compare government expenditures as between provinces, the great variation from one province to another in the range of responsibilities delegated to municipal governments must be taken into account. A provincial-municipal consolidation of net general revenue and expenditure for each province has been prepared for the first time in 1965.

All provincial-municipal transactions have been eliminated. The tables reflect the elimination of conditional provincial grants from the revenue and expenditure of municipalities, and of unconditional provincial grants from the expenditure of the provincial governments and the revenue of the municipal governments.

While a number of examples could be cited to show the variation in responsibility between provincial and municipal governments for certain services an examination of the situation with respect to the operation of health units will demonstrate the nature of the problem. (See Appendix H).

Relationship to Other Statistics

These statistics of federal, provincial and municipal governments are closely related to other series such as the National Income and Expenditure Accounts, the recently introduced financial flows series, private and public investment, and statistics dealing with the financial activities of government institutions (school boards and hospitals). A great deal of work remains to be done, however, in co-ordinating these various sets of data.

Note: While the foregoing is not intended to thoroughly familiarize the reader with the complexities inherent in the concepts underlying the various government finance statistics series produced by DBS, it will no doubt provide useful guidance to the user of the data presented in the accompanying tables. DBS officials will, of course, do their best to answer any other questions that may arise.

APPENDIX A

Revenue and Expenditure Classifications (National Accounts)

Government of Canada

Government of Canada - Concluded

Revenue

Expenditure - Concluded

Item No.	Item No.
Direct taxes:	2. Subsidies
Persons:	Transfer payments to persons:
1. Income	3. Family and youth allowances
2. Estate taxes and succession duties	4. Re-establishment credits
3. Other	5. Rehabilitation benefits
Corporations:	6. Pensions, World Wars I and II
4. Income	7. War veterans' allowances
5. Withholding taxes	8. Unemployment insurance benefits
Indirect taxes:	9. Prairie farm assistance act
6. Customs import duties	10. Pensions to government employees
7. Excise duties	11. Interest on the public debt
8. Excise taxes	12. Old age security fund payments
9. Miscellaneous (privileges, licences and permits, natural resource bonuses, leases, etc.)	13. Payments to western grain producers
10. Sales of goods and services (offset to expenditure on goods and services)	14. Grants to universities
11. Sales of capital assets (non-relevant to National Income and Expenditure Accounts)	15. Assistance to immigrants
12. Sales of war assets (offset to expenditure on goods and services)	16. Miscellaneous
Investment income:	Transfers to other levels of government:
13. Interest on government-held public funds	to Provinces:
14. Interest on loans, advances and investments	17. Fiscal and tax-sharing arrangements
15. Profits of government business enterprises (net of losses)	18. Tax rentals
16. Loans and advances (non-relevant to National Income and Expenditure Accounts)	19. Statutory grants
17. Interfund transfers	20. Hospital insurance plans
18. Refunds of previous years' expenditure	21. Shared-cost contributions
19. Other revenue (refunds, transfers, etc.) (non-relevant to National Income and Expenditure Accounts)	to Municipalities:
Employer and employee contributions to social insurance and government pension funds:	22. Grants in lieu of municipal taxes
20. Public service pension funds	23. Other
21. Unemployment insurance fund	24. Interfund transfers
	25. Capital assistance to private enterprise (non-relevant to National Income and Expenditure Accounts)
	26. Loans and advances (non-relevant to National Income and Expenditure Accounts)
	27. Debt retirement (non-relevant to National Income and Expenditure Accounts)
	28. Purchases of land and other capital assets (non-relevant to National Income and Expenditure Accounts)
	29. Reserves, write-offs and non-cash items (non-relevant to National Income and Expenditure Accounts)
	30. Other

Provincial Governments

Expenditure

Revenue

1. Expenditure on goods and services (current expenditure, defence and non-defence, such as operating expenses for salaries and wages, military pay and allowances, office supplies, changes in inventories of commodity agencies, and gross fixed capital formation which includes outlays on government housing, on new non-residential buildings and highways, and on new machinery and equipment)	Direct taxes:
	Persons:
	1. Succession duties
	2. Income
	3. Motor vehicle licences and permits
	4. Liquor permits
	5. Hunting and fishing licences
	6. Marriage licences
	7. Fines and penalties

APPENDIX A - Continued

Revenue and Expenditure Classifications (National Accounts) - Continued

<u>Provincial Governments - Continued</u>		<u>Provincial Governments - Concluded</u>	
<u>Revenue - Concluded</u>		<u>Expenditure</u>	
Item No.		Item No.	
8.	Hospital insurance premiums and miscellaneous	1.	Expenditure on goods and services (current expenditure such as operating expenses of government departments for salaries and wages, office supplies, etc. and gross fixed capital formation which includes outlays on new non-residential buildings and highways, and new machinery and equipment)
	Corporations:	2.	Subsidies
10.	Income		Transfer payments to persons:
11.	Tax on mining and logging profits	3.	Interest on the public debt
	Indirect taxes:	4.	Old age and blind pensions
12.	Amusement	5.	Mothers' allowances
13.	Gasoline	6.	Disabled persons allowances
14.	Real property	7.	Direct relief
15.	Retail sales		Grants and payments to non-profit organizations:
16.	Tobacco	8.	Hospitals under hospital insurance plans
17.	Liquor	9.	Hospitals, other
18.	Corporation tax (not on profits)	10.	Colleges and universities
19.	Other taxes	11.	Benevolent institutions, associations, exhibitions
20.	Motor vehicle licences and permits (business share)	12.	Pensions to government employees
21.	Licences, permits and fees	13.	Workmen's compensation benefits
22.	Miscellaneous taxes on natural resources	14.	Industrial employees' vacations
23.	Sales of goods and services (offset to expenditure on goods and services)	15.	Miscellaneous
24.	Sales of land and other capital assets (non-relevant to National Income and Expenditure Accounts)		Transfers to other levels of government:
25.	Employees' contributions to pension funds (transferred to extra-budgetary)	16.	to Federal
	Investment income:	17.	to Municipalities
26.	Interest on government-held public funds	18.	to Schools operated by local authorities
27.	Interest on loans, advances and investments	19.	Interfund transfers
28.	Foreign exchange	20.	Foreign exchange (offset to foreign exchange revenue)
29.	Trading profits of government business enterprises	21.	Trading losses of government business enterprises (offset to profits)
	Transfers from other levels of government:	22.	Capital assistance to private enterprise (non-relevant to National Income and Expenditure Accounts)
	Federal:	23.	Loans and advances (non-relevant to National Income and Expenditure Accounts)
30.	Fiscal and tax-sharing arrangements	24.	Debt retirement (non-relevant to National Income and Expenditure Accounts)
31.	Tax rentals	25.	Purchases of land and other capital assets (non-relevant to National Income and Expenditure Accounts)
32.	Statutory grants	26.	Refunds offset against revenue
33.	Hospital insurance plans		
34.	Shared-cost contributions		
	Municipal:		
35.	Shared-cost contributions		
36.	Loans and advances (non-relevant to National Income and Expenditure Accounts)		
37.	Interfund transfers		
38.	Refunds of previous years' expenditure		
39.	Refunds of revenue offset against expenditure Employer and employee contributions to social insurance and government pension funds:		
40.	Public service pensions		
41.	Workmen's Compensation		
42.	Industrial employees' vacations		

APPENDIX A - Concluded

Revenue and Expenditure Classifications (National Accounts) - Concluded

Municipal Governments including Schools operated by local authorities(1)

Municipal Governments including Schools operated by local authorities(1) - Concluded

<u>Revenue</u>	<u>Expenditure</u>
Item No.	Item No.
Direct taxes:	
1. Poll	1. Expenditure on goods and services:
2. Fines and penalties	(current expenditure such as operating expenses of government departments and schools operated by local authorities for salaries and wages, office supplies, etc. and gross fixed capital formation which includes outlays on new non-residential buildings, roads, streets and sewers, and new machinery and equipment)
3. Other	
Indirect taxes:	Transfer payments to persons:
4. Amusement	2. Interest on the public debt
5. Licences, fees, and permits	3. Direct relief
6. Real property	4. Pensions to government employees
7. Retail sales taxes	5. Grants and payments to non-profit organizations
8. Other	6. Payments to other municipalities (omitted)
9. Sales of goods and services (offset to expenditure on goods and services)	7. Interfund transfers
10. Sales of land (non-relevant to National Income and Expenditure Accounts)	8. Foreign exchange (offset to foreign exchange revenue)
Investment income:	9. Trading losses of government business enterprises (offset to profits)
11. Interest on government-held public funds	10. Loans and advances (non-relevant to National Income and Expenditure Accounts)
12. Interest on loans, advances and investments	11. Debt retirement (non-relevant to National Income and Expenditure Accounts)
13. Trading profits of government business enterprises	12. Purchases of land (non-relevant to National Income and Expenditure Accounts)
Transfers from other levels of government:	
Federal:	
14. In lieu of municipal taxes	
Provinces:	
15. Shared-cost contributions	
16. Grants to schools operated by local authorities	
17. In lieu of municipal taxes	
18. Other municipalities (omitted)	
19. Loans and advances (non-relevant to National Income and Expenditure Accounts)	
20. Interfund transfers	
21. Surplus from previous years (non-relevant to National Income and Expenditure Accounts)	
Employer and employee contributions to social insurance and government pension funds:	
22. Public service pensions	

(1) At the present time, data on schools operated by local authorities are not collected directly; estimates are prepared from amounts levied on property by municipalities on behalf of schools, capital expenditure of schools and provincial school grants for current and capital purposes.

APPENDIX B

Preliminary Classification Of Assets And Liabilities (Financial Flow Accounts)

<u>Government of Canada</u>	<u>Government of Canada - Continued</u>
<u>Assets</u>	<u>Assets - Concluded</u>
Item No.	Item No.
1. Currency and deposits: (a) Cash on hand (b) Cash on deposit (i) Current deposits - Bank of Canada Other depositories (ii) Term deposits (iii) Deposits in foreign countries (c) Cash in hands of collectors and in transit (d) Gold bullion	7. Mortgages and agreements for sale 8. Stocks 9. Inactive loans and investments (list separately if any change from previous period) 10. Suspense accounts 11. Other financial assets
2. Domestic loans (excluding loans to other levels of government): (a) Business (excluding government enterprises) (b) Persons (c) Provisions for doubtful loans (minus)	Non-relevant items: 12. Amounts receivable from other governments (unless a corresponding liability is recorded on their balance sheets) 13. Trust deposits (not owned by government) 14. Loans to special funds, working capital funds and extra-budgetary accounts 15. Deferred charges: (a) Unamortized loan flotation costs (b) Unamortized portion of actuarial deficiencies of pension funds (c) Other
3. Foreign loans, etc.: (a) Loans to national governments (b) Loans to international organizations: (i) Subscriptions to capital (ii) Advances and loans to United Nations organizations (iii) Notes payable	<u>Liabilities</u>
4. Claims on other levels of government: (a) Provinces and territorial governments: (i) Loans (ii) Other (b) Municipalities (i) Loans (ii) Other	1. Current and demand liabilities: (a) Outstanding treasury cheques (b) Bank loans and overdrafts (c) Accounts payable (i) domestic (ii) foreign (d) Non-interest bearing notes (e) Matured funded debt outstanding (f) Interest due and unpaid (g) Accrued interest (h) Post office money orders outstanding (i) Other
5. Loans to, and investments in, government enterprises: (i) Financial institutions (ii) Non-financial institutions	2. Trust and deposit accounts (where assets are not segregated)
6. Securities held as investments (securities investment account, purchase fund and sinking fund) (at book value): (a) Government of Canada treasury bills (b) Other Government of Canada debt (direct and guaranteed) (c) Provincial government treasury bills and other short-term notes (direct and guaranteed) (d) Other provincial government debt (direct and guaranteed) (e) Municipal government treasury bills (f) Other municipal government debt (direct and guaranteed) (g) Other Canadian (h) Foreign	3. Claims of other levels of government: (a) Provincial and territorial governments (b) Municipalities 4. Deferred credits 5. Suspense accounts 6. Unmatured funded debt: (a) Perpetual bonds (b) Other marketable bonds: (i) long-term (ii) short-term (c) Non-marketable bonds: (i) Canada savings bonds (ii) Unemployment insurance commission

APPENDIX B - Continued

Preliminary Classification Of Assets And Liabilities (Financial Flow Accounts) - Continued

Government of Canada - Concluded

Provincial Governments - Continued

Liabilities - Concluded

Assets - Concluded

Item
No.

Item
No.

- 6. (d) Treasury bills
(e) Securities payable in foreign currencies
- Non-relevant items:
- 7. Accounts payable to other levels of government (unless a corresponding asset is recorded on their balance sheets)
- 8. Trust deposits (not owned)
- 9. Liabilities of special funds, working capital funds, extra-budgetary accounts and enterprises
- 10. Reserves
- 11. Undisbursed balances of appropriations
- 12. Surplus

- 5. Claims on provincial government enterprises:
 - (a) (i) Loans
 - (ii) Interest due on loans
 - (iii) Net equity of provinces
- 6. Bonds:
 - (at book value)
 - (a) Government of Canada treasury bills
 - (b) Other Government of Canada debt (direct and guaranteed)
 - (c) Provincial government treasury bills and other short-term notes (direct and guaranteed)
 - (d) Other provincial government debt (direct and guaranteed)
 - (e) Municipal government debt (direct and guaranteed)
 - (f) Other Canadian
 - (g) Foreign

Provincial Governments

Assets

- 1. Cash and deposits:
 - (a) Cash on hand and chartered bank deposits
 - (b) Other institutional deposits
 - (c) Foreign deposits
- 2. Loans (excluding loans to other levels of government):
 - (a) Business (excluding provincial government enterprises)
 - (b) Persons
 - (c) Provision for doubtful loans (minus)
- 3. Accounts, taxes and interest:
 - (a) Accounts receivable (excluding receivables from other levels of government):
 - (i) Gross
 - (ii) Provision for doubtful accounts (minus)
 - (b) Taxes due and accrued:
 - (i) Taxes receivable
 - (c) Interest due and accrued:
 - (i) Interest accrued on investments
 - (ii) Interest due on investments
 - (iii) Other interest due and accrued (excluding interest due on loans to enterprises and other levels of government)
- 4. Claims on other levels of government:
 - (a) Government of Canada:
 - (i) Loans
 - (ii) Other
 - (b) Municipalities:
 - (i) Loans
 - (ii) Other (accounts receivable, interest due on loans)

- 7. Mortgages and agreements for sale
- 8. Stocks
- 9. Other financial assets
- Non-relevant items:
- 10. Amounts receivable from Government of Canada (unless a corresponding liability is recorded on federal balance sheet)
- 11. Trust deposits (not owned by province)
- 12. Loans to special funds, working capital funds and extra-budgetary accounts
- 13. Fixed assets:
 - (a) Gross
 - (b) Depreciation (minus)
- 14. Inventories
- 15. Capitalized extra-ordinary expenditure
- 16. Unamortized bond discount
- 17. Other

Liabilities

- 1. Loans:
 - (a) Bank loans (including bank overdrafts)
 - (b) Other loans (specified)

APPENDIX B - Concluded

Preliminary Classification Of Assets And Liabilities (Financial Flow Accounts) - Concluded

Provincial Governments - Continued

Provincial Governments - Concluded

Liabilities - Continued

Liabilities - Concluded

Item
No.

Item
No.

- 2. Accounts, taxes, and interest:
 - (a) Accounts payable
 - (b) Interest due and accrued:
 - (i) Interest accrued
 - (ii) Interest due
- 3. Claims of other levels of government:
 - (a) Government of Canada
 - (b) Municipalities
- 4. Claims of provincial government enterprises
- 5. Bonds:
 - (a) Provincial government debt:
 - (i) Treasury bills
 - (ii) Other
- 6. Trust deposits (where assets are not segregated)
- 7. Other financial liabilities:
 - (a) Deferred revenue
 - (b) Other

- Non-relevant items:
- 8. Accounts payable to Government of Canada (unless a corresponding asset is recorded on federal balance sheet)
 - 9. Trust deposits (not owned)
 - 10. Liabilities of special funds, extra-budgetary accounts, and enterprises
 - 11. Reserves
 - 12. Surplus

Municipal Governments

Classification framework of asset and liability items peculiar to municipal governments is in process of development.

APPENDIX C

Revenue (Source) and Expenditure (Function) Classifications

(including some examples of items classified)

Government of Canada

Government of Canada - Continued

Revenue (Source)

Revenue (Source) - Concluded

Item No.	Item No.
Taxes:	Contributions from government enterprises and other funds:
Income:	19. Profits (actually taken into revenue)
1. Corporations	20. Other
2. Individuals	21. Working capital funds (revenue or surplus)
3. Interest, dividends and other income going abroad (withholding tax)	22. Other (interfund revenue)
4. General sales	23. Bullion and coinage
Excise duties and special excise taxes:	24. Postal service
5. Alcoholic beverages	25. Other revenue (hog premiums, vehicle accident claims, sundries)
6. Tobacco	Non-revenue and surplus receipts:
7. Other commodities and services (television sets, phonographs, radios and tubes, slot machines, playing cards, matches, jewellery, etc.)	26. Refunds of previous years' expenditure (gasoline tax, recovery of salaries, excess rent credits)
8. Custom import duties	27. Other (the government annuities account in excess of the actuarial value of out- standing contracts, refund of allowances paid on behalf of the United Nations Emergency Force, etc.)
9. Estate taxes and succession duties	
10. Other (export duty on electric power)	
Privileges, licences and permits:	<u>Expenditure (Function)</u>
11. Natural resources (community pasture fees, rental of irrigated lands, fishing licences, etc.)	1. Defence services and mutual aid
12. Other (law stamps, opium and narcotic drugs, royalties from patents under licence, passport fees, etc.)	2. Veterans' pensions and other benefits
Sales and services:	General government:
13. Institutional (sales of livestock and produce, sales of land, college fees and tuition fees for the Civil Defence training school, etc.)	3. Executive and administrative (departmental administrative costs, ex- cluding those which are formed for par- ticular purposes such as Agriculture, Justice, Northern Affairs and Fisheries, salaries and wages, travelling expenses, freight costs, postage, communications, publications, etc.)
14. Other (mineral specimens, bait, breeding fees, consular fees, general teletype services, etc.)	4. Legislative (Governor General and Lieutenant- Governors, the MPs' salaries, pensions, travelling expenses, stationery, communications, etc.)
15. Fines and penalties	5. Research, planning and statistics
Interest, discount, premium and exchange:	Protection of persons and property:
16. Interest	6. Law enforcement (judges' salaries, travelling allowances, law books, transportation expenses of prisoners, escorts and discharged in- mates, etc.)
17. Foreign exchange (exchange fund profits, premiums on exchange)	
Transfers from other governments:	
Provinces:	
18. Shared-cost contributions	

APPENDIX C - Continued

Revenue (Source) and Expenditure (Function) Classifications

(including some examples of items classified) - Continued

Government of Canada - Continued

Expenditure (Function) - Continued

Government of Canada - Continued

Expenditure (Function) - Continued

Item No.		Item No.	
7.	Corrections (administration of penitentiaries)	33.	Universities, colleges and other schools
8.	Police protection	34.	Other
9.	Other (bankruptcy act, combines investigations, explosives act, National Energy Board, etc.)		Natural resources and primary industries:
	Transportation and communications:	35.	Fish and game
10.	Air	36.	Forests
11.	Highways, roads and bridges	37.	Lands: Settlement and agriculture
12.	Railways	38.	Minerals and mines
13.	Telephone, telegraph and wireless	39.	Water resources
14.	Waterways	40.	Other
15.	Other	41.	Trade and industrial development (trade commissioner service, trade exhibitions, etc.)
	Health:	42.	National capital area planning and development
16.	Hospital care	43.	Loss on foreign exchange
17.	General health (departmental administration, professional training grants, public health research, etc.)		Debt charges:
18.	Public health (laboratory and advisory services, tuberculosis control, mental health, patent medicine acts, opium and narcotics drugs act, cancer control, etc.)	44.	Commissions on bond or debenture sales and other management charges
19.	Medical, dental and allied services	45.	Discount (or amount amortized) on bond sales
	Social welfare:	46.	Interest
	Aid to aged persons:	47.	Debt retirement
20.	Old age pensions	48.	Other
21.	Homes for the aged		Transfers to other governments:
	Aid to blind persons:		Provinces:
22.	Blind pensions	49.	Statutory subsidies
23.	Other	50.	Fiscal and tax-sharing arrangements (share of federal estate tax, tax equalization, revenue stabilization, Atlantic provinces adjustment grants, Newfoundland additional grants, tax rentals, etc.)
24.	Aid to unemployed employables and unemployables	51.	Share of income tax on power utilities
25.	Family allowances		Municipal:
26.	Labour	52.	Grants in lieu of municipal taxes
27.	Unemployment insurance services		Contributions to government enterprises and other funds:
28.	Other	53.	Administrative and other special funds
	Recreational and cultural services:	54.	Public service funds
29.	Archives, art galleries, museums and libraries	55.	Government enterprises
30.	Parks	56.	Working capital funds
31.	Other		Other expenditure:
	Education:	57.	Citizenship and immigration
32.	Indian and Eskimo schools	58.	External affairs
		59.	International co-operation and assistance
		60.	Postal service
		61.	Royal Canadian Mint
		62.	Housing research and slum clearance

APPENDIX C - Continued

Revenue (Source) and Expenditure (Function) Classifications

(including some examples of items classified) - Continued

Government of Canada - Concluded

Expenditure (Function) - Concluded

- | | |
|---|--|
| <p>Item
No.</p> <p>63. Civil defence</p> <p>64. Winter works projects</p> <p>65. Bullion and coinage</p> <p>66. Other
(Dominion observatory, Atomic Energy Control Board, certain Royal Commissions, etc.)</p> <p>Non-expense and surplus payments:</p> <p>67. Advances</p> <p>68. Refunds of previous years' revenue</p> <p>69. Other</p> <p><u>Provincial Governments</u></p> <p><u>Revenue (Source)</u></p> <p>Taxes:</p> <p>Corporations:</p> <p>1. Tax on premium income of insurance companies</p> <p>2. Other</p> <p>Income:</p> <p>3. Corporations</p> <p>4. Individuals</p> <p>5. Property</p> <p>Sales:</p> <p>6. Alcoholic beverages</p> <p>7. Amusements and admissions</p> <p>8. Motor fuel and fuel oil</p> <p>9. Tobacco</p> <p>10. General</p> <p>11. Other commodities and services</p> <p>12. Succession duties</p> <p>13. Hospital insurance premiums</p> <p>14. Other</p> <p>Privileges, licences and permits:</p> <p>15. Liquor control and regulation</p> <p>16. Motor vehicles</p> <p>17. Natural resources
(fish, fur and game royalties, dues or bonuses, fishing, hunting and trapping licence or permit fees, timber royalties, logging taxes, land lease or rentals, natural gas, oil, petroleum, coal, quartz and other mining activities, royalties, water power or storage leases, etc.)</p> | <p>Item
No.</p> <p>18. Other
(corporations or other businesses, building permits, tourist licences and permits, letters patent and copyrights, rentals, court and legal fees, etc.)</p> <p>Sales and services:</p> <p>19. Institutional</p> <p>20. Other
(documents, forms, publications, materials and supplies, bridge and ferry tolls, board and room supplied to employees, etc.)</p> <p>21. Fines and penalties
(liquor control, fish and game, forests, highways and motor vehicles, etc.)</p> <p>Interest, discount, premium and exchange:</p> <p>22. Interest</p> <p>23. Profit on foreign exchange</p> <p>24. Other</p> <p>Transfers from other governments:</p> <p>Government of Canada:</p> <p>25. Statutory subsidies</p> <p>26. Fiscal and tax-sharing arrangements
(share of federal estate tax, tax equalization, revenue stabilization, Atlantic provinces adjustment grants, Newfoundland additional grants, tax rentals, etc.)</p> <p>27. Share of income tax on power utilities</p> <p>28. Grants-in-aid and shared-cost contributions</p> <p>Other Provinces:</p> <p>29. Grants-in-aid and shared-cost contributions</p> <p>Municipalities:</p> <p>30. Grants-in-aid and shared-cost contributions</p> <p>Special areas and districts:</p> <p>31. Grants-in-aid and shared-cost contributions</p> <p>Contributions from government enterprises and other funds:</p> <p>Profits:</p> <p>32. Liquor profits</p> <p>33. Other profits</p> |
|---|--|

Provincial Governments - Continued

Revenue (Source) - Continued

APPENDIX C - Continued

Revenue (Source) and Expenditure (Function) Classifications

(including some examples of items classified) - Continued

Provincial Governments - Continued

Revenue (Source) - Concluded

- Item No.
- Other:
34. Working capital funds (revenue or surplus)
35. Other (interfund revenue)
36. Other revenue:
(contributions and grants from private sources including trust funds, confiscations, escheats and forfeitures, etc.)
- Non-revenue and surplus receipts:
37. Refunds of previous years' expenditure
38. Repayment of advances credited to revenue
39. Other
(sinking fund earnings, employee contributions to pension funds, etc.)

Expenditure (Function)

- General government:
1. Executive and administrative
2. Legislative
3. Research, planning and statistics
- Protection of persons and property:
4. Law enforcement
(county courts, coroners, juvenile courts, social welfare courts, probation offices, etc.)
5. Corrections
(juvenile delinquents and other offenders, construction, repair and maintenance of gaols, reformatories, etc.)
6. Police protection
(provincial police, police commissions, payments to municipalities under the police act)
7. Other
(land titles and registry offices, motor vehicle regulation and control, Fire Marshal's office, Official Guardian, Public Trustee, special judicial and other investigations, etc.)
- Transportation and communications:
8. Airways
9. Highways, roads and bridges
10. Railways
11. Telephone, telegraph and wireless
12. Waterways
13. Other

Provincial Governments - Continued

Expenditure (Function) - Continued

- Item No.
- Health:
14. Hospital care
15. General health
(departmental administration, vital and health statistics, personnel training, alcoholic research foundations, etc.)
16. Public health
(sanitation, tuberculosis control, mental health (excluding hospital care), cancer (excluding medical and hospital care), public health nursing, laboratory services, etc.)
17. Medical, dental and allied services
(physicians' services, nursing services, dental care, pharmaceuticals, grants to local authorities and other organizations, etc.)
- Social Welfare:
- Aid to aged persons:
18. Old age pensions
19. Homes for the aged
- Aid to blind persons:
20. Blind pensions
21. Other
22. Aid to unemployed employables and unemployables
23. Mothers' allowances
24. Child welfare
25. Other
(labour, rehabilitation, general administration and supervision, research and planning, generalized family service, etc.)
- Recreational and cultural services:
26. Archives, art galleries, museums and libraries
27. Parks, beaches and other recreational areas
28. Physical culture
29. Other
- Education:
30. Schools operated by local authorities
(general administration, research, statistics and planning, inspection, examinations, assistance to local schools, construction and operation, text books, visual aids, etc.)

APPENDIX C - Continued

Revenue (Source) and Expenditure (Function) Classifications

(Including some examples of items classified) - Continued

<u>Provincial Governments - Continued</u>	<u>Provincial Governments - Concluded</u>
<u>Expenditure (Function) - Continued</u>	<u>Expenditure (Function) - Concluded</u>
Item No.	Item No.
31. Universities, colleges and other schools (administration and supervision, provincial normal schools, provincial agricultural schools, provincial universities, provincial vocational schools, etc.)	Contributions to government enterprises and other funds:
32. Education of the handicapped	53. Administrative and other special funds
33. Superannuation and pensions	54. Public service funds
34. Other (general administration, curricula, correspondence courses, adult education, scholarships and bursaries, etc.)	55. Government enterprises
	56. Working capital funds
Natural resources and primary industries:	Other expenditure:
35. Fish and game	57. Civil defence
36. Forests	58. Housing
37. Lands: Settlement and agriculture	59. Winter works projects in municipalities
38. Minerals and mines	60. Other (includes rural electrification, assistance to disaster victims, home-owners' subsidies, grants to credit unions, miscellaneous entertainment, etc.)
39. Water resources	Non-expense and surplus payments:
40. Other	61. Advances charged to current account
41. Trade and industrial development (travel and publicity, economic development, Ontario house, exhibitions, etc.)	62. Refunds of previous years' revenue, etc.
42. Local government planning and development (administration of Departments of Municipal Affairs, assessment, planning, grants to municipalities for redevelopment, servicing townsites, etc.)	63. Other
	<u>Municipal Governments</u>
Debt charges and other financial expenses:	<u>Revenue (Source)</u>
43. Commissions on bond or debenture sales and other management charges	Taxes:
44. Discount (or amount amortized) on provincial bond sales	1. Real property
45. Interest	2. Personal property
46. Loss on foreign exchange	3. Business
47. Premium (or amount amortized) or loss on sale of securities purchased as investments	4. Poll
48. Debt retirement	5. Amusement
49. Other	6. Sales (general sales in Quebec, motor fuel and fuel oil sales in Newfoundland, amusement; electricity and gas in Manitoba, electricity in Saskatchewan)
Transfers to other governments:	7. Other
Municipal:	8. Special assessments (owners' share) and charges
50. Shared-revenue contributions (whether or not related to specific municipal expenditures)	9. Licences and permits
51. Unconditional subsidies	10. Rents, concessions and franchises
52. Other (including grants in lieu of municipal taxes)	11. Service charges (commissions on collections, certificates and search fees, etc.)
	12. Recreation and community services
	13. Fines

APPENDIX C - Concluded

Revenue (Source) and Expenditure (Function) Classifications

(including some examples of items classified) - Concluded

Municipal Governments - Continued

Revenue (Source) - Concluded

- | | |
|--|---|
| <p>Item
No.</p> <p>14. Interest, discount, premium and exchange:
Interest
(on deposits, investments, tax penalties, etc.)</p> <p>15. Discount, premium and exchange</p> <p>Transfers from other governments:
Government of Canada:
16. In lieu of municipal taxes</p> <p>Provincial:
17. Subsidies
18. Grants-in-aid
19. In lieu of municipal taxes
20. Other municipalities</p> <p>Contributions from government enterprises and other funds:
21. Federal government enterprises in lieu of municipal taxes
22. Provincial government enterprises in lieu of municipal taxes
23. Own government enterprises
24. Other
25. Other revenue
26. Surplus from previous years</p> | <p>Item
No.</p> <p>8. Sanitation and waste removal
(sanitary sewers, storm sewers, sewage treatment and disposal, street cleaning, garbage collection, garbage disposal, comfort stations, etc.)</p> <p>Health:
9. Hospital care
10. Public health
(inspection of food, drugs, control of communicable diseases, laboratories, etc.)
11. Medical, dental and allied services
12. Other
(vital statistics, grants, etc.)</p> <p>Social welfare:
13. Aid to aged persons
14. Aid to unemployed and unemployables
15. Child welfare
16. Other
(emergency shelter of indigents, burial of indigents, grants to welfare organizations, etc.)
17. Education
18. Recreation and community services</p> |
|--|---|

Municipal Governments - Concluded

Expenditure (Function) - Concluded

- Expenditure (Function)
1. General Government
- Protection of persons and property:
2. Fire
3. Police and law enforcement
4. Corrections
5. Street lighting
6. Other
(flood control, public morgue, maintenance of railway crossing signals, animal pounds, humane societies, smoke abatement, air pollution, etc.)
7. Public works
(roads and streets, bridges, sidewalks, snow removal, dredging, drainage, etc.)
- Debt charges and other financial expenses:
19. Discount (if amortized) on sale of debentures
20. Interest
21. Loss on foreign exchange
22. Debt retirement
23. Other
24. Contributions to own government enterprises
25. Provisions for reserves
26. Joint or special expenditures
(special area charges, etc.)
27. Other expenditure
(trade and industrial development, civil defence, slum clearance, grants, discount on current taxes, etc.)

APPENDIX D

Types Of Government Institutions Included In "General"

Government of Canada

Experimental farms
(experimental stations, illustration stations,
etc.)

Hospitals

Indian health services hospitals
National defence hospitals
Quarantine, immigration and sick mariners'
hospitals
Veterans' affairs hospitals

Military colleges

Penitentiaries

Provincial Governments

Newfoundland

Children's home
Colleges and other schools
General hospitals
Home for the aged
Mental institutions
Penitentiary, gaols and other correctional
institutions
Sanatorium

Prince Edward Island

Colleges and other schools
County gaols
Experimental and demonstration farm
Homes for the aged
Mental institutions
Sanatorium

Nova Scotia

Colleges and other schools
Correctional institutions
General hospitals
Mental institutions
Sanatoria

New Brunswick

College and other schools
Correctional institutions
Mental institutions
Polio clinic and health centre
Sanatorium

Provincial Governments - Concluded

Quebec

Colleges and other schools
Gaols and other correctional institutions
Mental institutions

Ontario

Colleges and other schools
Experimental and demonstration farms
Gaols and other correctional institutions
Mental institutions

Manitoba

College and other schools
Gaols and other correctional institutions
Mental institutions

Saskatchewan

Colleges and other schools
Gaols and other correctional institutions
General hospitals
Geriatric and rehabilitation centres
Mental institutions
Welfare institutions and farm

Alberta

Children's home
Colleges and other schools
Experimental and demonstration farms
Gaols and other correctional institutions
Homes for the aged and unemployed
Mental institutions
Sanatoria

British Columbia

Chronic hospitals
Gaols and other correctional institutions
Homes for the aged and infirm
Mental institutions
Sanatoria
Vocational and other schools

Yukon Territory

General hospital

Municipal Governments

Charitable institutions
Hospitals
Schools

APPENDIX E

Administrative And Special Funds Included In "General"

Government of Canada

Atlantic Development Board
Atomic Energy of Canada Limited
Canadian World Exhibition Corporation
Colombo Plan Fund
Fishermen's Indemnity Plan
Fraser River Bridge - maintenance
Land Assurance Fund
National Battlefields Commission
National Capital Commission
National Capital Fund
National Centennial Administration
National Centennial Fund
National Gallery Purchase Account
National Library Purchase Account
National Productivity Council
National Research Council Special Fund
Old Age Security Fund
Prairie Farm Emergency Fund
Railway Grade Crossing Fund
Replacement of Material Account
Reserve for Conditional Benefits (Veterans' Land Act)

Provincial Governments

Newfoundland

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities
Co-operative Development Loan Board of Newfoundland
Farm Development Loan Board
Fisheries Assistance Fund
Newfoundland Fisheries Development Authority
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board of Newfoundland
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Government Building Corporation Limited
Nurses Training School Building Corporation
Property Loss Reserve Fund
Public Libraries Board (The)
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
Unsatisfied Judgment Fund
Vocation Schools (Western) Building Corporation Limited

Prince Edward Island

Crop Insurance Board (The)
Farm Establishment (Loan) Board
Fishermen's Loan Board

Provincial Governments - Continued

Prince Edward Island - Concluded

Hospital Services Commission
Insurance Reserve Fund
P.E.I. Crown Building Corporation
Unsatisfied Judgment Fund

Nova Scotia

Board of Commissioners of Public Utilities
Hospital Reserve Account
Industrial Development Fund
Industrial Expansion Fund
Industrial Loan Fund
Municipal Loan Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Land Settlement Board
Nova Scotia Research Foundation
Provincial Community Pastures Board
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgment Fund

New Brunswick

Board of Commissioners of Public Utilities
Crown Land Sinking Fund
Fire Prevention Act, 1943
Fire Prevention Act, 1943 - Special
Fishermen's Loan Board
Farm Settlement Board
Fund for Short Term Loans to Needy Fishermen
Government House Trust Fund
Margaret R. Lynds Bequest
Potato Industry Fund
Provision for Matching Grants and Guarantees
Tourist Development Fund
Unsatisfied Judgment Fund
Verna MacDonald Bequest

Quebec

Farm Credit Bureau
Minimum Wage Commission
Marriage Licence Fund
Rural Electrification Bureau

Ontario

Alcoholism and Drug Addiction Research Foundation
Housing Corporation Limited
Land Titles Office Assurance Fund
Motor Vehicle Accident Claims Fund
Niagara Parks Commission
Ontario Hospital Services Commission
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation

Manitoba

Co-operative Promotion Board
Cream Graders Account
Fire Insurance Reserve Fund
Fire Prevention Fund

APPENDIX E - Concluded

Administrative And Special Funds Included In "General" - Concluded

Provincial Governments - Continued

Provincial Governments - Concluded

Manitoba - Concluded

Horned Cattle Purchase Act
Hospital Services Fund
Land Titles Assurance Fund
Manitoba Crop Insurance Corporation
Milk Control Board
Reserve for Debt Retirement
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan

Agricultural Research Foundation
Government Finance Office
Horned Cattle Purchases Trust Account
Industrial Development Fund
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board
Saskatchewan Hospitalization Fund
Saskatchewan Medical Care Insurance Fund
Saskatchewan Research Council
Saskatchewan Public Administration Foundation
Fund
Saskatchewan Diamond Jubilee and Canada
Centennial Committee

Alberta

Bond and Coupon Accounts
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board

Alberta - Concluded

Registrar's Assurance Fund
Unsatisfied Judgment Fund
Wheat Board Monies Trust Account

British Columbia

Beef Cattle Producers Assistance Fund
Bond Redemption Accounts
British Columbia Research Council
Capital Improvement District Fund
Dog Tax Fund
Forest Development Fund
Grazing: Range Improvement Fund
Housing and Redevelopment Fund
Land Registry Assurance Fund
Land Settlement Board
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration

Municipal Governments

Arenas
Cemeteries
Exhibitions or Fairs
Golf Courses
Halls or Auditoria
Libraries
Markets
Museums
Tourist camps
Weigh scales

Note: While Municipal "General" is intended to include the total financial transactions of the activities listed above (whenever separately accounted for), the tables prepared for this historical review do not completely reflect the "gross" position in all cases. For all practical purposes, however, the omission does not greatly affect the value of the figures.

APPENDIX F

Government Enterprises Excluded From "General"

Government of Canada

Bank of Canada(a)
Canadian Arsenals Limited
Canadian Broadcasting Corporation
Canadian Commercial Corporation
Canadian Government Elevators
Canadian National Railway Systems(b)
Canadian National (West Indies) Steamships Limited
Canadian Overseas Telecommunication Corporation
Canadian Patents and Development Limited
Canadian Wheat Board
Central Mortgage and Housing Corporation
Crown Assets Disposal Corporation
Eldorado Aviation Limited(c) (Subsidiary)
Eldorado Mining and Refining Limited(c)
Export Credits Insurance Corporation
Farm Credit Corporation
Industrial Development Bank(a) (Subsidiary)
National Harbours Board
Newfoundland Car Ferry(1)
Northern Canada Power Commission
Northern Transportation Company Limited(c) (Subsidiary)
Park Steamship Company Limited (inactive)
Polymer Corporation Limited
Prince Edward Island Car Ferry(1)
St. Lawrence Seaway Authority(d)
Seaway International Bridge Company Limited
Trans-Canada Air Lines (Air Canada)(b) (Subsidiary)
Yarmouth-Bar Harbour Ferry

Provincial Governments

Newfoundland

Board of Liquor Control
Division of Northern Labrador Affairs
Newfoundland Fibreply Limited
Newfoundland Power Commission
St. John's Housing Corporation

Prince Edward Island

Prince Edward Island Industrial Corporation
Prince Edward Island Liquor Control Commission

Nova Scotia

Canada Electric Company Limited(a) (Subsidiary)
Halifax-Dartmouth Bridge Commission
Industrial Estates Limited(b)
Keltic Lodge
Nova Scotia Liquor Commission
Nova Scotia Power Commission
Springhill Development Corporation Limited(b) (Subsidiary)

Provincial Governments - Continued

New Brunswick

New Brunswick Development Corporation
New Brunswick Electric Power Commission
New Brunswick Liquor Control Commission

Quebec

Quebec Autoroutes Authority
Quebec Hydro-Electric Commission
Quebec Liquor Board
Quebec Sugar Refinery

Ontario

Hydro-Electric Power Commission
International Transit Company Limited
Liquor Control Board of Ontario
Ontario Food Terminal Board
Ontario Northland Transportation Commission(a)
Ontario Stock Yards Board
Ontario Telephone Development Corporation
Province of Ontario Savings Office
Star Transfer Limited(a) (Subsidiary)

Manitoba

Liquor Control Commission of Manitoba
Manitoba Agricultural Credit Corporation
Manitoba Development Fund
Manitoba Farm Loans Association
Manitoba Hydro-Electric Board
Manitoba Telephone System
Manitoba Water Supply Board

Saskatchewan

Province of Saskatchewan Liquor Board
Saskair (Saskatchewan Government Airways to early 1963)
Saskatchewan Economic Development Corporation
Saskatchewan Forest Products
Saskatchewan Fur Marketing Service
Saskatchewan Government Insurance Office
Saskatchewan Government Printing Office
Saskatchewan Government Telephones
Saskatchewan Guaranty and Fidelity Company Limited
Saskatchewan Minerals
Saskatchewan Power Corporation
Saskatchewan Transportation Company

Alberta

Alberta Government Telephones Commission
Alberta Industrial Corporation
Alberta Liquor Control Board
Alberta Municipal Financing Corporation
Bow River Development
Marketing Services Limited
St. Mary and Milk Rivers Development
Treasury Branches

(1) Finances consolidated with those of C.N.R. except for fixed assets owned by federal government.
Symbols (a) to (d) used to indicate enterprises with associated companies.

APPENDIX F - Concluded

Government Enterprises Excluded From "General" - Concluded

Provincial Governments - Concluded

British Columbia

British Columbia Ferry Authority (British
Columbia Toll Highways and Bridge Authority)
British Columbia Hydro and Power Authority
Liquor Control Board of British Columbia
Pacific Great Eastern Railway Company

Yukon Territory

Liquor Control Authority

North West Territories

Liquor Control Authority

Municipal Governments

Airport
Central heating
Electric light and power
Gas supply system
Housing corporation or authority
Parking authority
Telephone system
Transportation system

APPENDIX G

Sources And Methods, Municipal Government Financial Statistics

Newfoundland: The basic source of the data is the annual report of municipal statistics prepared by the Department of Municipal Affairs and Supply. The amount of taxes levied by school districts is obtained from the Education Division of DBS. Expenditures of a capital nature are extracted from financial reports of all municipalities (except for the years 1956 to 1961 when estimates of gross expenditures on fixed assets for the City of St. John's and new debenture issues for other municipalities have been used).

Prince Edward Island: All municipal finance statistics have, until the time of writing, been derived from examination of the financial reports issued by municipalities. Capital expenditure for Charlottetown and the larger towns and villages have been included, as well as capital expenditure on schools since 1958. A Department of Municipal Affairs was organized this year by the provincial government which will, no doubt, serve to strengthen the statistical product in this area.

Nova Scotia: In addition to the information contained in the annual report of the Department of Municipal Affairs this Department provides DBS with an analysis of "gross capital term debt", according to serial debentures, sinking fund debentures, other term debt, summated for cities, towns, villages and rural municipalities and further classified by function.

Until 1960, Capital expenditure estimates were based mainly on buildings, structures and equipment purchases by cities and city schools and new debenture issues for towns, villages and rural municipalities (including schools). Since 1960, the data are published in the DMA report.

New Brunswick: To supplement the information provided in the Department of Municipal Affairs annual report, taxes levied by the County of Restigouche for school purposes are estimated by the Education Division of DBS. Capital expenditure of all municipalities and schools have been obtained since 1958. Prior to this year, debenture issues for some school boards were used to estimate capital outlays of schools.

Quebec: In concert with the development of these data the Quebec Department of Federal-Provincial Affairs, in co-operation with the Quebec Bureau of Statistics and DBS, has endeavoured to improve the municipal statistical series for that Province, particularly in relation to data concerning capital expenditures and the portion of the cost of schools operated by local authorities met from taxation. This publication, therefore, contains a much improved set of data for the Quebec municipal government area.

Ontario: The annual report of Ontario's Department of Municipal Affairs, the source of the main body of statistics, does not differentiate between amounts received from the provincial government and those received from provincial government enterprises. The Department of Municipal Affairs provides the information required to identify contributions from provincial governments. Also contributions from the federal government and federal government enterprises are similarly grouped and it is necessary to separate one from the other. As almost all contributions made by the federal government to municipalities represent payments in lieu of taxes, the amount of such payments as reported by the federal government is ascertained and the balance of the contribution as reflected by the Department of Municipal Affairs is considered to be contributions from federal government enterprises.

The amount of levy for schools in unorganized areas is obtained through the provincial Department of Education. The amount of debenture debt charges for public and secondary schools in unorganized areas is similarly obtained.

In order to estimate expenditures of a capital nature the Department of Municipal Affairs provides DBS with the amount of capital expenditure approvals made by the Ontario Municipal Board in respect of hospitals. Other expenditures of a capital nature are estimated through the Bureau's capital and repair expenditure survey collected directly from municipalities. Capital payments of school boards are added, as provided by the Department of Education.

A separation between health and welfare grants is calculated by an analysis of the information contained in the provincial government Public Accounts.

Manitoba: The annual report published by the Department of Municipal Affairs does not contain adequate data for DBS statistical requirements. Most of the information needed is provided by the department in the form of audit reports for individual municipalities other than cities; for the cities it is obtained from their published reports. Expenditures of a capital nature are estimated by DBS on the basis of the capital and repair expenditure survey.

APPENDIX G - Concluded

Sources And Methods, Municipal Government Financial Statistics - Concluded

In the earlier years, the capital estimate consists mainly of actual expenditures or debenture issues, debenture approvals for hospital and medical nursing unit districts, and net increases in debenture debt, adjusted for retirements, for schools. Since 1961, capital expenditure for all municipalities and schools have been derived from the DBS public investment survey, and for hospitals from city reports.

Saskatchewan: The Department of Municipal Affairs, in addition to their annual report, provides special information on provincial grants, frontage taxes, and debenture debt charges. The provincial Department of Education provides special information on debenture debt for schools. Capital expenditure estimates cover all municipalities and schools; new debenture issues are used for Union Hospital Districts.

Alberta: The Department of Municipal Affairs provides a special breakdown of the item "other provincial grants", shown in their annual report, the basic source document.

Capital expenditure estimates are an admixture of actual outlays, debenture sales, net increases in debenture debt, adjusted for retirements, and borrowing for hospitals and schools.

British Columbia: As with most provinces, the annual report of the Department of Municipal Affairs is the main source of information. Capital expenditures for all municipalities are incorporated.

Capital outlays for school purposes are obtained by a special questionnaire forwarded to school districts. Data in respect of improvement districts are obtained from the Department of Lands, Forests and Water Resources.

APPENDIX H

Operation Of Health Units

Health units are operated by both provincial and municipal governments and the responsibility for these services varies from one province to another.

Newfoundland has no health units, nor do the local municipalities make any contribution to health or hospital services, with the exception of St. John's, where the municipality pays the salary of a part-time medical officer and contributes to a voluntary child welfare association. Medical care of indigents is the responsibility of the province.

Prince Edward Island: Public health services are provided by the provincial Department of Health by travelling clinics which provide regular services.

Nova Scotia: Eight health units are supported entirely by provincial funds and cover the whole of the province. The City of Halifax, however, in large part bears the cost of operating its own unit.

New Brunswick: The province is divided into health districts with each county forming a sub-health district. These sub-districts are chaired by the provincially appointed district medical health officer, but there are no individual medical officers of health in cities or towns, hence, the operation of health units is mainly a provincial responsibility.

Quebec: All counties have full-time health services provided by county health units, while some of the larger urban areas, such as Montreal and Quebec, have their own public health organizations. Costs of health units are shared between the province and municipalities, based on the population of the municipality, with the province bearing from 85% to 90% of the cost in units supplying all approved services.

Ontario: At present there are thirty-seven health units operating in Ontario. A unit may cover a single county, two or more counties, a designated area in a territorial district, a city, or an individual municipality. Rural health units qualify for provincial grants of 50% of the cost of their expenditures, but when cities form part of a health unit the provincial contribution varies from 33 1/3% to 15% - decreasing with increasing population.

Manitoba: Most of the province is organized into fourteen health units each of which covers several municipalities. The cost of units is shared in the proportion of two-thirds for the province and one-third for municipalities. Winnipeg has its own health department to which the province pays 35¢ per capita in lieu of establishing a health unit.

Saskatchewan: In this province there are twelve health regions and a northern health district, the cost of which is divided roughly in the proportion of 70% provincial and 30% municipal. The two main cities, Regina and Saskatoon, have their own autonomous health departments each receiving a provincial per capita annual grant of 75¢ for public health purposes.

Alberta: Local health units cover practically all the more settled parts of the province excluding the cities of Edmonton and Calgary which have their own health services. Provincial financial assistance is paid on a per capita basis which varies from 35% of the operating cost in the large cities to about 60% in the smaller health units.

British Columbia: The populated parts of the province are served by eighteen health units and two metropolitan areas: Greater Vancouver and Greater Victoria. The two metropolitan areas do not come under the jurisdiction of the province, but receive grants from the province toward the cost. Health units other than metropolitan are financed by a levy of 30¢ per capita on the local authorities forming each unit, with the province bearing the remaining portion of the cost.

PART III
TERMINOLOGY

SELECTED TERMINOLOGY - FINANCIAL MANAGEMENT SERIES

A

Abatement

A complete or partial cancellation of a charge for taxes or services imposed by a level of government. Abatements usually apply to tax levies, special assessments, and service charges.

Account Payable

An amount owing to a creditor. Generally limited to a liability for purchases of goods and services.

Account Receivable

An amount claimed against a debtor. Usually money rights arising from the sale of goods or services.

Accrual Basis of Accounting

That method of recording transactions by which revenues and expenses are reflected in the accounts in the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been finally settled by the receipt or payment of cash or its equivalent.

Activity

A specific line of work carried on by a governmental unit and related to a specific program designed to serve public functions.

See also Character, Function, and Object.

Advance

A payment that is to be accounted for by the recipient at some later date, e.g. payment for expenses to be incurred.

Advance Receivable

An asset resulting from payment made literally in advance, such as an advance on salaries or travelling expenses, and a payment on account of contracts prior to completion.

Allotment

A sub-division of a budget appropriation, according to activity, object of expenditure, or time period.

Amortization

The gradual writing off of a balance in an account, such as an expenditure on a patent right or alterations to leased premises.

Appropriation

1. A setting aside of net profit or of accumulated earnings to an account, e.g. a transfer of earned surplus to a general contingency reserve or to a sinking fund reserve.

2. An authorization to make expenditures, usually limited in amount and time.
3. An act of the legislature authorizing money to be paid for a special use. (Usually limited in amount and as to time when it may be expended).

Assessment

The process of determining the amount of a (tax) levy, or the notice of the amount of a (tax) levy. In the case of municipal real property tax, the assessment is the value for taxation purposes placed on the property to be taxed (and an "assessment notice" informs the taxpayer of this valuation) while the notice of the amount of tax to be paid is usually called the "tax notice" or "tax bill".

B

Bond

See Debenture.

Bonded Debt

See Debenture Debt.

Budget

A detailed estimate of future transactions, either in terms of quantities, or money values, or both, designed to provide a plan for and control over future operations.

Budgetary

A common term used to describe government transactions relating to revenue and expenditure that are controlled by the budget.

See also Non-Budgetary and Extra-Budgetary.

Budget Estimates

An estimate of proposed expenditures for a given period and the means of financing them. It is also a term used to describe the official document containing such an estimate.

Budget Speech

The statement of fiscal policy issued by the government containing the Budget Estimates of expenditure, (and quite often revenue also), for the forthcoming year and preliminary statements showing the financial record for the current year.

C

Capital Account Expenditure

Expenditure that results in the acquisition of or addition to fixed assets, and which is charged to Capital Account.

Capital Account Revenue

Revenue from the sale of fixed assets or contributions towards the purchase of fixed assets and which is credited to Capital Account.

Capital Expenditure

Any expenditure that results in the acquisition of, or addition to, fixed assets, whether or not it is charged to Capital Account.

Capital Revenue

Any revenue from the sale of fixed assets whether or not it is credited to Capital Account.

Cash Basis of Accounting

A method of recording transactions by which revenues and costs are reflected in the accounts in the period in which the related cash receipts or disbursements occur.

Character

As applied to an expenditure classification, this term refers to the relationship of expenditures to current, prior, and future fiscal periods, i.e., whether the expenditure is an expense, provision for the retirement of debt, or a capital expenditure.

See also Activity, Function and Object.

Conditional Grant

See Grant-In-Aid and Shared-Cost Contribution.

Contingent Liabilities

Potential liabilities which may under certain conditions become direct obligations but are neither direct nor assumed obligations as at the date of the balance sheet.

Current Account

1. A term which, if applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past, or future periods.
2. A running account with a person or organization. A bank current account is usually a chequing account as contrasted with a saving account; a partner's current account is a record of his drawings and his portion of profits available for withdrawal, as contrasted with his permanent investment in the business which is reflected in his capital account.

Current Fund

A fund, the resources of which are expended for operating purposes during the current fiscal period.

Current Loan

A loan to be repaid within one year.

D

Debenture

A document of indebtedness issued by a corporate body. The term usually implies an unsecured obligation.

Debenture Discount

The amount by which the selling price of a debenture is less than the par value.

Debenture Debt

That portion of the indebtedness represented by outstanding debentures.

Debenture Premium

The amount by which the selling price of a debenture exceeds the par value.

Debt

Money, goods or services owing by one person (the debtor) to another (the creditor) payable either at the present time or at some future time.

Debt Charge

The amount provided to pay interest, principal and other costs incidental to borrowing.

Debt Service

See Debt Charge

Deferred Charge

A long-term expense prepayment; an expenditure, other than a capital expenditure, the benefit of which will extend over a period of years from the time of incurrence and meanwhile is carried forward to be assigned to expense over a period of years.

Deficit

The excess of liabilities and reserves over assets.

Deposit

A lodging of cash or securities with others.

Direct Debt

A debt that a government has incurred in its own name and any debt assumed through the annexation of territory or otherwise.

Direct Taxes

A direct tax is one which is demanded from the very persons who, it is intended or desired, should pay it.

E

Encumbrance

An expenditure commitment charged against a specific budget appropriation.

Estimates

See Budget Estimates.

Expenditure

A charge incurred for any purpose, whether or not paid. May be made from Current or Capital Account.

Extra-Budgetary Transactions

The receipts and disbursements of a fund kept separate from the general or budgetary fund, which are not included in the calculation of government budgetary surplus or deficit.

The distinction between an extra-budgetary fund (primarily pension, compensation and social security funds) and a special fund is that the government contribution to the extra-budgetary fund always represents an appropriation of expenditure rather than an earmarking of specific government revenues. If specific revenues are earmarked (such as for the federal old age security fund) the fund is considered to be a special fund.

Extra-budgetary transactions are reflected in the National Accounts series but only the contribution by the government is reflected (as an expenditure) in the Financial Management Series.

F

Financial Management Series

The "Financial Management Series" is an analysis of the "budgetary" revenue and expenditure and those special funds that are considered for statistical purposes to be budgetary in nature. This series excludes debt retirement, superannuation or pension funds, and any other funds held by the government in trust.

See Non-Budgetary Transactions.

Fixed Asset

A long-term asset, such as land, buildings or equipment, held for use rather than for sale.

Floating Debt

Obligations (except bonds) payable on demand or at an early date, in the form of accounts payable, bank loans, or notes. Usually incurred to finance an accumulated deficit or to refinance a current deficit.

Function

A description of expenditures according to the nature or purpose.

Functional Classification

Designed to facilitate program formulation. A description of broad government programs related in a meaningful way to specific purposes.

Fund

A self-balancing accounting entity which reflects monies received for specific purpose(s), the earnings thereon, expenditures for the purpose(s) designated and the assets, liabilities and equity of the fund.

Funded Debt

Bonds, debenture debt, and treasury bills having a life of more than one year.

G

General Fund

A term used in the Financial Management Statistics to delimit transactions involved. Includes (1) all services of government which must be accepted, and paid for, by the individual and (2) all services that are available to the individual, and for which no specific charge is levied on the user to recover the cost, (other than a nominal fee).

Grant

An amount contributed by governments or others. Grants may be in the nature of a grant-in-aid or shared-cost contribution (conditional), or a subsidy (unconditional).

Grant-in-Aid

Revenue accruing as a contribution from another government or other source, which is to be expended on a specified activity considered to be the responsibility of the receiving government, but not based on a specific share of the total cost of meeting the responsibility. See Shared-Cost Contribution.

Gross

The total without deductions, e.g. gross sales, gross revenue.

Guaranteed Debt

Those contingent liabilities representing the direct debt of another entity, that have been guaranteed.

I

Indirect Taxes

Taxes levied on goods and services, and chargeable as a cost against the proceeds of sale, such as customs and excise duties, and sales taxes; and taxes on real property which are treated by business as part of costs, being ultimately reflected in market prices.

Inter-fund Accounts

Accounts made up of transactions between funds.

Inter-fund Eliminations

The eliminations of contra items to present the consolidated financial position and operating results of a group of funds.

Inter-fund Transfers

Amounts moving from one fund to another.

Inter-government Transfers

Amounts moving from one government to another.

Investment

An expenditure to acquire property which yields or is expected to yield, revenue or service; the property so acquired.

See Security.

Investment in Fixed Assets

The equity in fixed assets being the difference between the cost of the asset and the outstanding debt incurred to finance the purchase of the asset.

J

Joint Expenditure

An expenditure, the responsibility for which is shared by two units of government.

L

Levy

- n. 1. A tax, duty, toll.
- v. 2. To impose a tax, duty or toll.

Loan

Anything lent, especially a sum of money, to be returned with or without interest.

Long-term Asset

An asset which, in the ordinary course of business, will not be liquidated within one year.

Long-term Liability

A liability which, in the ordinary course of business, will not be liquidated within one year.

N

Net

Not subject to any further deduction, or after all applicable deductions have been made. This term is used in connection with: net income (revenue); net expenditure; net loss.

Net Debenture Debt

The gross debenture debt less the sinking funds or other funds set aside for the redemption of debentures.

Non-Budgetary Transactions

Those which result in increases or decreases in the government's asset and liability accounts and do not enter into the calculation of budgetary surplus or deficit.

Non-expense and Surplus Payments

Payments which decrease the surplus of a fund but are not properly a part of normal expenditure either because they belong to a prior period or were not contemplated in the budget.

Non-revenue and Surplus Receipts

Receipts which increase the surplus of a fund but are not properly a part of normal revenue either because they belong to a prior period or were not contemplated in the budget.

O

Object

As used in connection with an expenditure classification, it applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures), e.g., personal services, materials, supplies, and equipment.

See also Activity, Character and Function.

P

Payment

A disbursement or transfer of goods or services accepted as the equivalent of money to discharge an obligation, or as a gift, or a loan.

Prepaid Expense

A short-term expense which is expected to yield its benefits in the near future and meanwhile is carried forward to be assigned to expense in the near future.

Program

A legislative demand for an operation within the framework of the budgetary process. A precise area of political, executive and managerial significance. A group of activities having a broad, common objective.

Project

Specific items that are carried out in pursuit of an activity.

Proprietary Equity

The excess of assets over liabilities.

See also Surplus.

R

Refunding Debentures

Debentures issued to retire debentures already outstanding or in default. The refunding debentures may be sold for cash and outstanding debentures in default, redeemed in cash, or the refunding debentures may be exchanged with holders of outstanding debentures or debentures in default.

Reserve

An amount appropriated from net profits or other surplus, at the discretion of management or pursuant to the requirements of a statute, for a specific or general purpose such as general contingencies, possible future declines in inventory values, future plant extensions, and redemption of bonds. The reserve indicates that an undivided or unidentified portion of the net assets in a stated amount, is being held or retained for general or specific purposes.

Reserve for Working Funds

A reserve established to maintain the revenue fund in a sound financial position.

Reserve Fund

A pool of designated assets, usually cash and investment securities, held for a specified purpose.

Revenue

Amounts received and receivable and available to meet expenditures that do not increase any liability or reserve nor represent the recovery of an expenditure.

Revenue Fund

A fund which is credited with general revenue not earmarked for a special purpose and charged with budgetary expenditures.

S

Savings Deposits and Certificates

Liability for funds deposited with the government as a savings investment, usually on a demand basis. In these cases the government is more or less performing the function of a savings bank where amounts of varying size may be deposited at varying intervals at the depositors' convenience. These are distinct from moneys deposited with the government in trust where the investment or savings feature is not the underlying motive.

Security

Bonds, shares or other documents evidencing debt or ownership.

Serial Debentures

Debentures of an issue which provides for annual or other periodical redemption of instalments of principal, each instalment consisting of one or several debentures.

Shared-cost Contribution

Revenue accruing as a contribution from another government or other source, which is to be expended on some agreed upon activity considered to be the responsibility of the receiving government, and based on a specific share of the total cost of meeting the responsibility.

Shared-revenue Contribution

Payments by one government to another government where the payment represents a share of specific revenue of the paying government, (whether or not the payment is related to any specific expenditure by the receiving government).

Short-term Loan

A loan which, in the ordinary course of business, will be liquidated within one year.

Sinking Fund

A pool of cash and investments, usually built up systematically, earmarked to provide resources for the redemption of debt.

Sinking Fund Debentures

Term debentures maturing at a specific future date, the repayment of which is made from a sinking fund.

Sinking Fund Reserves

The accumulation of instalments and interest, which will be available for the redemption of sinking fund debentures.

Source

A description of government revenue intended to indicate the nature of the revenue derived.

Special Activity Fund

A term peculiar to municipal finance. A fund established to finance the construction, operation and maintenance of a municipally owned health welfare, recreational or community service institution which is administered and accounted for separately from the general funds.

Special Fund

The Special Fund is a separate fund set up by government to account for transactions pertaining to a specific function or activity of government which is kept separate and distinct from the budgetary accounts.

Such funds are set up at the option of government but they provide services that are normally considered to be part of the budgetary process. These funds are included as "General Revenue and Expenditure" in the financial management series.

Subsidy

Revenue accruing as a contribution from a government or other source as assistance towards maintaining general services without being related in any way to a specific activity for which the receiving government is responsible.

Subvention

See Grant-in-Aid.

Supplementary Estimates

A document containing an outline of funds required during the fiscal year in addition to the expenditures proposed in the main Budget Estimates.

Surplus

The excess of the assets of a fund over its liabilities and reserves.

See also Proprietary Equity.

T

Taxes

Compulsory charges levied by a governmental unit against the income or wealth of persons, natural or corporate, for the common benefit of the residents of all or part of the governmental unit.

Temporary Loan

See Short-term Loan.

Treasury Bill

A short-term document issued by a government in return for money borrowed.

Trust

The conveyance or assignment of property or funds to a person called the trustee in confidence that he will deal with it according to the terms of trust. The property so conveyed is called a "trust fund" or is said to be "in trust".

Trust Deposits

Liabilities of a trust nature included in a government balance sheet in connection with which a segregation of related assets is not maintained.

Trust Fund

Property (especially cash and securities) which has been conveyed or assigned to a trustee to be dealt with by him as directed, normally by a document such as a trust deed, statute or minute.

U

Unconditional Grant

See Subsidy.

Unexpended Balance

That portion of a budget appropriation or allotment which has not been paid out, although commitments for its expenditure may have been made.

Unliquidated Encumbrances

Encumbrances that have not yet been paid or approved for payment.

W

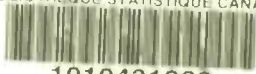
Working Capital

The excess of the total of the current assets over the total of current liabilities.

Working Fund

A fund established to finance activities, usually of a manufacturing or a service nature, such as shops and garages, asphalt plants, and central purchases and stores department. Sometimes called a revolving fund. Sometimes referred to as Working Capital Fund.

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