

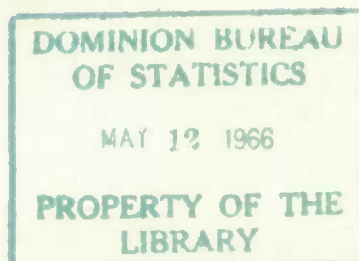
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CATALOGUE No.

68-504

OCCASIONAL



A Review of
DOMINION-PROVINCIAL CONFERENCES ON
PROVINCIAL FINANCIAL STATISTICS
1933 - 1960



DOMINION BUREAU OF STATISTICS

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Public Finance and Transportation Division

A Review of
DOMINION-PROVINCIAL CONFERENCES ON
PROVINCIAL FINANCIAL STATISTICS
1933 - 1960

Published by Authority of
The Minister of Trade and Commerce

April 1966
8502-536

Price: \$1.50

Reports Published by the
Public Finance and Transportation Division
dealing with

GOVERNMENT FINANCE

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FOREWORD

This publication provides only a summary reference to the work accomplished during a number of Dominion-Provincial Conferences on Provincial Financial Statistics. The Conferences and Continuing Committees ran from 1933 to 1960. To appreciate the nature and importance of these Conferences, however, one must review the various Conference and Committee reports that were issued.

The list of delegates to these meetings embraces a formidable concentration of knowledge and experience in the government finance field. The statistical series on provincial government finance produced by the Dominion Bureau of Statistics has been made possible by the foresight and co-operative effort, particularly of provincial government officials.

To-day, we are experiencing another important stage in the development of this field of statistics. Rapid progress in electronic data processing parallels demands for much more detail, improvements in timeliness and greater frequency of publication. As in the past much will depend upon the generous assistance of these same government officials.

The Dominion Bureau of Statistics is indebted to those who, during three decades, contributed so much to the present statistical foundation.

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INTRODUCTION

In November 1965 the Dominion Statistician in his capacity as Chairman of the Dominion-Provincial Conferences on Provincial Financial Statistics and on the recommendation of the Continuing Committee, agreed that the basic problems connected with the introduction of a program of provincial government finance statistics had been resolved for all practical purposes and that future developments might well be dealt with by direct communication between the Dominion Bureau of Statistics and provincial governments. Consequently, after consultation with provincial and federal government finance officials it was agreed to terminate the Conferences. It was further agreed that the Dominion Bureau of Statistics would issue a report outlining the work of these Conferences and their Committees. This publication attempts to meet that objective.

It should be pointed out that some Conference recommendations have not been implemented. Others were implemented, then modified or adjusted to meet changing conditions. Generally speaking, however, the recommendations of these Conferences were accepted and put into practice.

FIRST CONFERENCE - SEPTEMBER 11 TO 13, 1933

This Conference was the outcome of a resolution passed at the Conference of Dominion-Provincial Premiers held at Ottawa in January, 1933, under the Chairmanship of the Right Honourable the Prime Minister of Canada. The resolution was as follows:

"That in the opinion of this Conference the necessity for accurate and comparable statistics relating to public finance is apparent and the Conference recommends that the Dominion Statistician should communicate with the Treasurers and/or Statisticians of the several provinces with a view to securing uniformly classified statistical information."

Those present were:

DOMINION REPRESENTATIVES

Hon. H. H. Stevens, Minister of Trade and Commerce

Dominion Bureau of Statistics:

Mr. R. H. Coats, Dominion Statistician
Mr. S. A. Cudmore
Col. J. R. Munro

Department of Finance:

Dr. W. C. Clark, Deputy Minister
Mr. R. Watson Sellar
Mr. G. C. Ronson
Mr. B. G. McIntyre

PROVINCIAL REPRESENTATIVES

P.E.I.	Mr. W. E. Massey	Provincial Auditor
New Brunswick	Mr. W. A. Loudoun	Comptroller-General
Quebec	Mr. A. P. B. Williams	Assistant Provincial Treasurer
Ontario	Mr. J. T. White Mr. T. R. Jennings Mr. H. J. Chater	Assistant Provincial Treasurer Acting Provincial Auditor Secretary Budget Committee
Manitoba	Mr. J. C. M. Ligertwood Mr. F. B. Brisbin	Acting Comptroller-General Chief Accountant
Saskatchewan	Mr. T. Lax	Superintendent of Revenue
Alberta	Mr. J. C. Thompson	Provincial Auditor

The resolutions adopted were:

1. That this Conference reaffirms the necessity of a purview and co-ordination of the statistics of Canadian public finance as a whole, including Dominion, Provincial and Municipal finance. See Appendix, Section XII.

2. That following the present Conference, the Dominion Bureau of Statistics submit a standard classification of accounts to the several provincial governments, embodying the recommendations of this Conference, with a view to adoption of the latter in so far as possible as a basis for a uniform system of reporting to the Bureau, the statistics of provincial public finance.

3. That it is generally agreed by the Conference that revenues should be primarily classified according to source, showing clearly the nature of the revenues received, distinguishing between "ordinary" revenue, "capital receipts" and "trust receipts", the provinces to report to the Bureau on the basis (whether cash or revenue) on which their accounts are kept. See Appendix, Section I.

4. That expenditures shall be reported on the basis of the several functions of Government on which they are expended, distinguishing between "ordinary" expenditures, "capital payments", and "trust payments", -- also differentiating between loan transactions and other forms of expenditures, -- the same differentiation to apply in the case of revenues. See Appendix, Section I.

5. That this Conference affirms the desirability of a uniform balance sheet being prepared for the purposes of the Bureau of Statistics divided into three sections, (1) capital, (2) current or income, and (3) trust, with a statement of indirect or contingent liabilities. See Appendix, Section IV.

6. That, whereas the present fiscal years of the Dominion and the Provinces end at various dates from March 31 to December 31, this Conference considers, in view of the increasing inter-relation of Dominion and Provincial finance, that it is desirable from the statistical point of view that the fiscal years of all Canadian governments should end on the same date, and in any case as nearly as possible to March 31. See Appendix, Section XI.

7. That this Conference is of the opinion that in order to achieve a proper understanding of the entire field of public finance, it is essential that a uniform method of reporting municipal and similar statistics be devised, and that steps appropriate to this end should be taken by the Dominion Bureau of Statistics at an early date. See Appendix, Section XII.

8. That this Conference expresses appreciation of the opportunity which the present meeting has afforded the various delegates of securing an interchange of views with each other and with the Dominion Government on matters of common interest, and recommends that provision be made for similar conferences from time to time in future, in view of the growing and permanent importance of the subject of public finance, and of the necessity of adequate statistics for the study of its problems. See Appendix, Section XVI.

SECOND CONFERENCE - OCTOBER 18 TO 21, 1943

Those present were:

DOMINION REPRESENTATIVES

Hon. James A. MacKinnon, M.P., Minister of Trade and Commerce

Dominion Bureau of Statistics:

Mr. S. A. Cudmore, Dominion Statistician
Col. J. R. Munro, Chief Finance Statistics
J. H. Lowther, Assistant Chief, Finance Statistics
A. S. Abell, Statistician, Finance Statistics

Department of Finance:

A. K. Eaton, Taxation Investigator
W. E. Hunter
Alex. McLeod

Bank of Canada:

D. A. Skelton, Chief, Research Department
J. R. Beattie, Deputy Chief, Research Department
J. E. Howes, Public Finance Specialist

PROVINCIAL REPRESENTATIVES

P.E.I.	Lt.-Col. C. J. Stewart H. R. Carruthers	Deputy Provincial Treasurer Provincial Auditor
Nova Scotia	H. E. Potter L. E. Peverill	Deputy Provincial Treasurer Provincial Auditor
New Brunswick	W. B. Trites R. FitzRandolph	Deputy Provincial Secretary-Treas. Assistant Comptroller-General
Quebec	J. H. Bieler Samuel Gascon W. C. Lower Roger Stanton	Assistant Provincial Treasurer Provincial Statistician Chief Accountant, Treasury Dept. Accounting Auditor, Treasury Dept.
Ontario	H. J. Chater H. A. Cotnam H. E. Brown	Statistician, Treasury Department Provincial Auditor Chief Accountant, Treasury Dept.
Manitoba	Ralph Pearson G. D. Iliffe K. C. Aseltine	Deputy Provincial Treasurer Senior Auditor Provincial Accountant
Saskatchewan	T. Lax W. Archer G. H. Smith A. Baker	Deputy Provincial Treasurer Superintendent of Revenue Provincial Auditor Supervising Accountant
Alberta	Hon. Solon E. Low C. K. Huckvale	Provincial Treasurer Provincial Auditor
British Columbia	John Harvey	Deputy Comptroller-General

A Continuing Committee was appointed as follows:

C. S. Walters, Deputy Provincial Treasurer, Ontario (alternate H. J. Chater, Statistician, Treasury Department, Ontario).
J. H. Bieler, Assistant Provincial Treasurer, Quebec (alternate W. C. Lower, Chief Treasury Accountant, Quebec).
G. D. Iliffe, Senior Auditor, Manitoba (alternate K. C. Aseltine, Provincial Accountant, Manitoba).
J. H. Lowther, Dominion Bureau of Statistics.
A. S. Abell, Dominion Bureau of Statistics.
J. E. Howes, Bank of Canada, Ottawa.

Resolutions adopted were:

1. If the best interests of the various Governments and the public of Canada are to be served, the objective should be the complete co-ordination of the statistics of Canadian Public Finance as a whole, Dominion, Provincial and Municipal. See Appendix, Section XII.

2. The Dominion Bureau of Statistics should obtain statistics of Dominion Government finance on a basis similar and comparable to, and within the same time as, that proposed for the Provincial Governments. See Appendix, Section XII.

3. WHEREAS the fiscal years of the Dominion Government and of the Governments of the Provinces of British Columbia, Alberta, Ontario and Quebec end on March 31st; and

WHEREAS it is desirable from a statistical point of view, as well as from the standpoint of inter-governmental relations, for the fiscal years of all Provincial Governments and their respective boards, commissions and other subsidiary enterprises to end on the same date;

THIS Conference strongly recommends and urges the adoption of March 31st as the uniform fiscal year end. See Appendix, Section XI.

4. This Conference recommends and urges the various provinces to provide the Dominion Bureau of Statistics with the information it desires on financial statistics as soon as possible after the close of each fiscal year, with the hope that ultimately this period will not exceed six months. See Appendix, Section XV.

5. In view of the necessity for purposes of comparability and to ensure a better understanding of inter-fund and inter-governmental relationships, this Conference recommends that revenues (or receipts) and expenditures (or payments) on Ordinary Account be reported to the Dominion Bureau of Statistics on a "Gross" basis; and that the Memorandum submitted to this Conference on this subject be referred to the Continuing Committee for its consideration and recommendation as to principles which should be followed in this regard. See Appendix, Section VIII.

6. The question of obtaining statistics from special districts and other local authorities, as referred to in a Memorandum submitted to the Conference on this subject should be taken up by the Bureau with the respective provinces concerned. See Appendix, Section XVII.

7. The Memorandum submitted to the Conference on the question of obtaining statistics of salaries and wages and numbers of persons employed by Provincial Governments should be referred to the provinces for their further consideration and suggestions as to the best possible ways and means of procuring information on this subject. See Appendix, Section XVII.

8. The schedules used in reporting to the Bureau for fiscal years ending nearest to December 31st, 1940, should be continued in use pending the report of the Continuing Committee, with the understanding that any additional information which may be desired, such as capital account receipts and payments, will also be provided unless such can be readily obtained from the public accounts.

9. This Conference recommends the appointment of (1) C. S. Walters, Province of Ontario, (alternate H. J. Chater); (2) J. H. Bieler, Province of Quebec, (alternate W. C. Lower); (3) G. D. Iliffe, Province of Manitoba, (alternate K. C. Aseltine); (4) J. H. Lowther, (5) J. E. Howes, (6) A. S. Abell, to act as a Continuing Committee to give further thought and study to the various matters which have been the subject of discussion at this Conference and more specifically to consider, study and report on the classification and definition of assets, liabilities, revenues and expenditures; the question of standard practice in the form of Budget Estimates and other matters which in the minds of the members of the Committee may be pertinent to the question of greater clarification and uniformity in reporting provincial financial affairs.

10. WHEREAS the Dominion Bureau of Statistics finds it necessary, in order to achieve uniformity, to make certain adjustments in the information submitted by the Provinces; and

WHEREAS it is of the utmost importance to the Provinces to be fully advised of all such adjustments:

The Dominion Bureau of Statistics is requested to explain by means of adequate footnotes and/or reconciliations of any substantial differences with the public accounts and to submit the proposed footnotes and/or reconciliations to any province for approval, if requested to do so, before they are incorporated in the Bureau's published reports.

11. The members of this Conference, having learned that Col. John R. Munro, Chief of the Finance Statistics Branch in the Dominion Bureau of Statistics, is shortly to retire from the public service, desire to express their appreciation of the valuable contribution which he has made during the past twenty-five years to the analysis of provincial public finance, and wish to extend their best wishes for his health and happiness throughout many years to come.

12. With a view to furthering the objects of this Conference, The Dominion Bureau of Statistics should reconvene this Conference at the earliest possible date, but not later than some time during the year 1945, following the submission to and consideration by the Provinces of the reports and recommendations of the Continuing Committee.

THIRD CONFERENCE - NOVEMBER 5 TO 7, 1945

Those present were:

DOMINION REPRESENTATIVES

Hon. James A. MacKinnon, M.P., Minister of Trade and Commerce

Dominion Bureau of Statistics:

Mr. Herbert Marshall, Dominion Statistician
J. H. Lowther
A. S. Abell

Department of Finance:

W. E. Hunter
J. H. Perry

Bank of Canada:

J. R. Beattie

PROVINCIAL REPRESENTATIVES

P.E.I.	H. R. Carruthers W. E. Massey	Acting Provincial Auditor Treasury Department
Nova Scotia	H. E. Potter L. E. Peverill	Deputy Provincial Treasurer Provincial Auditor
New Brunswick	T. J. O'Brien R. S. FitzRandolph	Assistant Deputy Provincial Secretary-Treasurer Assistant Comptroller-General
Quebec	R. Stanton	Senior Auditor
Ontario	H. J. Chater	Provincial Statistician
Manitoba	S. Christie F. B. Brisbin	Assistant Deputy Provincial Treasurer Provincial Accountant
Saskatchewan	J. E. Rowsom A. Baker	Treasury Department Supervising Accountant
Alberta	C. K. Huckvale D. Barr	Provincial Auditor Audit Supervisor
British Columbia	J. A. Craig	Comptroller-General

Resolutions adopted were:

1. Adoption of Report of the Continuing Committee. The Report and Recommendations of the Continuing Committee be adopted subject to the amendments and revisions agreed upon at this Conference.
2. Implementation of Conference Decisions. The Dominion Bureau of Statistics and the Provincial authorities take joint action to ensure the early implementation of the decisions reached at this Conference.
3. Uniform Fiscal Year End.

WHEREAS at the last Conference a resolution was passed recommending and urging the adoption of March 31st as the uniform fiscal year end of all Provincial Governments and of their respective Boards, Commissions, and other subsidiary enterprises; and

WHEREAS since that time Prince Edward Island has changed its fiscal year end to March 31st and Manitoba has passed Legislation to that effect to go into force upon Proclamation; and

WHEREAS there are still three provinces which have not taken definite action to change their fiscal year ends to March 31st; and

WHEREAS at this Conference after further consideration of the matter in the light of the recommendations of the Continuing Committee and the memorandum prepared by this Committee, which was submitted to those provinces whose fiscal year ends were other than March 31st, it is felt that the responsible authorities should give further consideration to the adoption of March 31st as the uniform fiscal year end. See Appendix, Section XI.

Therefore, this Conference recommends that the matter of uniform fiscal year ends for all Provincial Governments be referred to Mr. D. A. Skelton, as Secretary of the Co-ordinating Committee of the Dominion-Provincial Reconstruction Conference, 1945, with the request that it be brought to the attention of the responsible authorities with a view to having it considered at the forthcoming meeting of Provincial Premiers on November 26th; and that a copy of the resolution and memorandum referred to, as well as a copy of this Resolution be forwarded immediately to Mr. Skelton for this purpose.

4. Reports on Provincial Financial Statistics, 1944.

WHEREAS the last Report on Provincial Financial Statistics published by the Dominion Bureau of Statistics was for fiscal years ended nearest to December 31st, 1943; and

WHEREAS the Dominion Bureau of Statistics now desires, and this Conference feels it is imperative to have, its Report on Provincial Financial Statistics brought up to date as soon as possible;

Therefore, it is recommended that Reports on Provincial Financial Statistics for fiscal years ended nearest to December 31, 1944, be prepared and submitted to the Bureau by the respective provinces at the earliest possible date; and that the Dominion Bureau of Statistics provide the necessary reporting schedules for this purpose, such to be similar in form and content to those used in providing statistics for the purpose of the Dominion-Provincial Conference on Reconstruction, 1945.

5. Form and Design of Dominion Bureau of Statistics Reporting Schedules.

WHEREAS the methods of Public Accounts analysis used in providing provincial financial statistics for the purpose of the Dominion-Provincial Conference on Reconstruction 1945, is now familiar to all of the Provinces and maintains a direct reconciliation with information published in Provincial Public Accounts;

Therefore, it is recommended that the Dominion Bureau of Statistics secure its analyses of provincial financial statistics from the Provinces in future through the use of looseleaf forms and schedules, etc., and following the same method of reconciliation with Provincial Public Accounts as was done in providing statistics for the purpose of the Dominion-Provincial Conference on Reconstruction 1945. See Appendix, Section XV.

6. New Schedules and Manual of Instructions. The reporting schedules based on the decisions reached at this Conference, together with a Manual of Instructions, explaining their application and use, be prepared by the Bureau at the earliest possible date; and that these be reviewed in detail with the provinces and by a Continuing Committee appointed at this Conference before being finally printed. See Appendix, Section XV.

7. Progressive Annual Reports of Provincial Financial Statistics.

WHEREAS three Conferences between representatives of the Provincial and Dominion Governments have been held in 1933, 1943 and 1945 at which consideration has been given to the question of standardized classifications, terms and definitions in relation to Provincial Government operations with the object of achieving greater clarification and uniformity in the form, content and presentation of provincial financial statistics; and

WHEREAS in addition a great deal of research and study has been carried out by the respective authorities concerned and particularly by the Continuing Committee appointed at the 1943 Conference; and

WHEREAS in conjunction therewith consideration has also been given to the special studies of public finance statistics for the purpose of the Royal Commission on Dominion-Provincial Relations, Dominion-Provincial Conference 1941 and the Dominion-Provincial Conference on Reconstruction 1945;

Therefore, this Conference unanimously subscribes to the view expressed by the Continuing Committee that it should not be necessary to have special compilations made as in the aforementioned instances but through the co-operation of provincial authorities, the Dominion Bureau of Statistics should be able to supply annually up-to-date information sufficient to meet the requirements of Governments as well as those of the public generally. See Appendix, Section XIV.

8. Adjustment of Provincial Figures and Reconciliation with Source and Application of Funds Statement. This Conference recommends that whenever it is found necessary to adjust provincial revenues and expenditures for the purpose of Reports on Provincial Financial Statistics, the Bureau should also make complementary adjustments to balance sheet items affected thereby so as to maintain direct relationship and reconciliation between the revenue and expenditure statistics, changes in balance sheet items and the proposed "Source and Application of Funds" statement. See Appendix, Section XIV.

9. Appointment of Continuing Committee.

WHEREAS as a result of discussions and decisions reached at this Conference there are certain matters including the question of preparing model budget estimates upon which no specific action was taken pending further study and consideration by a Continuing Committee of this Conference;

Therefore, it is recommended that: H. J. Chater (Ontario); W. C. Lower (Quebec); G. D. Iliffe (Manitoba); J. E. Howes (Bank of Canada); J. H. Lowther (Dominion Bureau of Statistics); and a representative of the Department of Finance of the Dominion Government be appointed as a Continuing Committee to give further thought and study to these matters; and in addition, to consider and examine any other matters which in the opinion of the members of the Committee may be pertinent to the greater clarification and usefulness of public finance statistics generally.

10. Periodic Conferences on Provincial Financial Statistics.

WHEREAS it is felt that the holding of Conferences of this kind serves a most important and useful purpose, particularly in clarifying the mutual problems and intergovernmental relationships pertaining to provincial financial statistics; and

WHEREAS it is considered desirable to continue and advance these and other co-operative efforts in the field of provincial financial statistics between the Dominion and Provincial Governments to the greatest extent possible;

Therefore, this Conference recommends that a Conference on Provincial Financial Statistics be held at stated intervals of at least every two years, but more frequently if the necessity demands, with a view to sustaining these objectives and furthering the work that has been accomplished to date. See Appendix, Section XVI.

FOURTH CONFERENCE - NOVEMBER 24 TO 26, 1947

Those present were:

DOMINION REPRESENTATIVES

Hon. James A. MacKinnon, M.P., Minister of Trade and Commerce

Dominion Bureau of Statistics:

J. T. Marshall
J. H. Lowther
G. A. Wagdin
J. A. Barclay
A. S. Abell
Miss M. I. McLean

Department of Finance:

W. E. Hunter
J. H. Perry
G. E. Lowe

Bank of Canada:

J. E. Howes

PROVINCIAL REPRESENTATIVES

P.E.I.	W. E. Massey H. R. Carruthers	Deputy Provincial Treasurer Provincial Auditor
Nova Scotia	H. E. Potter L. E. Peverill	Deputy Provincial Treasurer Provincial Auditor
New Brunswick	W. B. Trites R. S. FitzRandolph	Deputy Provincial Secretary- Treasurer Comptroller-General
Quebec	J. H. Bieler	Assistant Provincial Treasurer
Ontario	H. J. Chater Mrs. H. G. Rowan	Provincial Statistician Statistician, Ontario Bureau of Statistics and Research
Manitoba	S. W. Christie G. D. Iliffe F. B. Brisbin	Deputy Provincial Treasurer Comptroller-General Provincial Chief Accountant
Saskatchewan	A. P. Baker J. W. Telford	Assistant Chief Treasury Accountant Deputy Provincial Auditor
Alberta	C. K. Huckvale D. Barr	Provincial Auditor Audit Supervisor
British Columbia	C. J. Ferber	Deputy Comptroller-General

Resolutions adopted were:

1. This Conference endorses the principle that a broad, general measure of uniformity in accounting at all levels of government consistent with individual requirements and standards be sought for and achieved as soon as possible; and with this end in view receives the report and recommendations of the Continuing Committee, as amended by any earlier resolutions or decisions, as a valuable contribution, and commends careful study upon all of the authorities concerned.

2. That a Continuing Committee (to be named at the Conference) be appointed to further study and review the question of the form and content of provincial public accounts, and such other matters which, in its opinion, might be pertinent to the question of provincial finance statistics. See Appendix, Section IV.

(The committee subsequently was constituted as follows: Messrs. Chater, Iliffe, Huckvale, Peverill and Ferber as provincial representatives, Messrs. Howes and Lowther as representatives of the Bank of Canada and Dominion Bureau of Statistics respectively and Mr. Abell as representative of the Department of Finance. It was further understood that the committee could make substitutions in cases of emergency and that the members could arrange for alternates to attend meetings in the event of their inability to be present.)

3. That this Conference moves the deletion of recommendation No. 7 as contained in the report of the Continuing Committee and substitution of the following:

Whereas it is our opinion that a study of the problems relating to financial statistics at different levels of government could usefully be undertaken and that it would be expedient that the following committees might be set up:

1. A Committee on Dominion Finance Statistics;
2. A Committee on Provincial Finance Statistics;
3. A Committee on Municipal Finance Statistics;
4. A Co-ordinating or Reference Committee on Public Finance Statistics generally.

It is therefore resolved that the Dominion Bureau of Statistics should, through the appropriate channels, convey this suggestion to the Dominion government and provincial-municipal authorities so that they may express their opinions with a view to having the Dominion Bureau of Statistics take such action as may be deemed expedient.

Be it further resolved that in the event of any such action being taken that the Continuing Committee appointed at this Conference act as the Committee on Provincial Finance Statistics.

4. Whereas at the 1945 Conference, resolution No. 7 relating to progressive annual reports of provincial financial statistics, was adopted, which said in part "that it should not be necessary to have special compilations made, but that through the co-operation of provincial authorities, the Dominion Bureau of Statistics should be able to supply annually up-to-date information sufficient to meet the requirements of governments as well as those of the public generally".

Therefore, this Conference reaffirms the principle set out in the aforementioned resolution. See Appendix, Section XIV.

A great deal of important work was done by the Continuing Committees which is only summarized in the published reports. Source of their efforts need elaboration if this historical review, is to adequately reflect the depth of study carried out.

By the Spring of 1948 the work of these Conferences and Continuing Committees had reached the point where a formal review was considered desirable. Consequently, the Minister of Trade and Commerce communicated with each Provincial Treasurer. The following is a copy of the Minister's letter and accompanying memorandum:

April 12, 1948.

Dear Sir:

As you know, a series of Dominion Provincial Conferences have been convened during the past four years with a view to effecting improvements in the statistics of provincial public finance. As a result it has been possible to reassess the needs and scope of these statistics and to reach substantial agreement as to the basis upon which the needs of the Dominion Bureau of Statistics might be met and also the general principles to be followed in carrying out satisfactory arrangements. It remains only for the details to be worked out between our technical officers towards which end I understand that revised reporting statements conforming with Conference recommendations have already been forwarded to your officials, and that arrangements are also being made for representatives of the Bureau to consult with officials of the provinces in furtherance of this work.

The immediate concern of the Bureau is that its reports on provincial finance statistics be brought up to date commencing with fiscal years ended nearest to December 31st, 1946. A memorandum has been prepared by the Dominion Statistician and I am enclosing a copy for your information. This document outlines the "status quo" of this work and the plans of the Bureau for the immediate future.

There are two points in particular relating to this work to which I should like to make reference. It is not the intention of the Bureau of Statistics or the government, nor has it been the purpose of these Conferences, to impose the recommendations of the Conferences upon the provinces. Further, it should not be inferred or implied that the Conference recommendations are necessarily designed with a view to their implementation in the accounting, budgeting or reporting procedures of the provinces. The position of the Dominion authorities in this respect has, I believe, been made abundantly clear at recent conferences, but I wanted to take this opportunity personally to reassure you on this point.

Since it has been referred to, and emphasized by provincial authorities at past Conferences, I feel I should further mention that the application of the Conference recommendations on governmental accounting and reporting systems would constitute an important step in solving many of the problems in this work. However, this is a matter which naturally falls within the exclusive competence of the provincial authorities.

The second point I wish to mention is the question of currentness of these statistics as referred to on page 2 of the enclosed Memorandum. If much unnecessary work is to be avoided, the statis-

tics on provincial public finance must be available on a reasonably current basis. I would be glad if you would give this matter your careful consideration, and hope that satisfactory arrangements can be made for completion of the new reporting statements at the earliest possible date after the close of each fiscal year.

May I also take this opportunity to say how much the Department of Trade and Commerce and the Dominion Bureau of Statistics appreciate the assistance it has received from the provincial authorities in the past, and express the hope that these relationships may be continued.

I would be glad indeed to hear from you in connection with these matters at your convenience.

Yours very truly,

Minister of Trade and Commerce.

MEMORANDUM ON PROVINCIAL FINANCIAL STATISTICS

Among the duties with which the Dominion Bureau of Statistics is charged is that of assembling comparable statistical data concerning provincial public finance. The need for comprehensive and manageable statistics of this character has increased as the sphere of governmental activity has been expanded. The early publications of the Bureau in this field were based on compilations made direct from provincial public accounts, supplemented with information obtained from the provinces through the medium of correspondence. The results, however, were not entirely satisfactory. Later, schedules were provided for the use of provincial officials whose annual reports thereafter have furnished the basis for the Bureau's compilations.

The incompleteness of published data makes dependence upon the provincial official more or less imperative, but there are other very cogent reasons why this procedure is desired namely their intimate knowledge of provincial affairs which gives them a great advantage in dealing with problems of classification, and the fact that their long acquaintance with the details of provincial accounts makes them a most valuable source of constructive advice on problems of supplying and assimilating the information desired.

The introduction of reporting schedules for obtaining basic information relating to provincial public finance was discussed with provincial authorities at a Dominion-Provincial Conference held in 1933, at which time the form and content of such schedules were approved. As time went on, the need for revisions and extensions in the basis then established became self-evident, and a further Conference was convened in 1943 to give consideration to establishing a more satisfactory basis for these statistics. Similar joint Conferences of Dominion and Provincial officials have been held in 1945 and 1947, which have afforded the opportunity for round table discussions of such pertinent questions as the use of standard classifications, form and content of reporting schedules and other general principles which might be followed in relation to this whole question.

Much useful work has resulted from these Conferences and from the interim studies undertaken by committees. Introduction of the decisions reached will in future constitute a valuable and worthwhile improvement in both the quality and quantity of statistics relating to the financial operations of governments. The substance of the work of these Conferences which relates more directly to the supplying of information to the Dominion Bureau of Statistics for the purpose of public finance statistics, has now been more or less concluded and it remains only for the Bureau, with the continued co-operation of the provincial authorities concerned, to proceed with the implementation of the Conference recommendations in its future reports of provincial financial statistics.

As a result, revised statements for use by the provinces in reporting information on provincial financial statistics to the Bureau have been prepared and transmitted to the various provincial authorities for use in supplying data for provincial fiscal years ended nearest to December 31st, 1946, these being the latest fiscal periods for which final figures are presently available for all provinces. A "Manual of Instructions", designed to explain the application and use of the new reporting statements in relation to provincial practice, has been drafted and plans are under way for officials of the Bureau to carry out personal discussions relating to these subjects with the appropriate officers of provincial treasury departments.

One of the most important aspects of the work in this field is the question of currentness of the results published. Reference has been made to this point on numerous occasions by both the suppliers and consumers of the statistics, and at times the Bureau has been subject to some criticism because of the lateness of its reports in relation to the period covered. It has been emphasized at the Conferences that the aim should be to produce statistics as current as possible, and on a basis which would serve the needs of all concerned, so as to avoid the necessity of special complications by provincial authorities as was the case for the Sirois Commission studies and for the Dominion-Provincial Conference on Reconstruction, 1945.

It will be appreciated, however, that attainment of these objectives is dependent mainly on the assistance and co-operation of the provincial authorities. Release of public accounts information is subject to certain limitations in the light of government policy and in some instances this prevents completion and return of the Bureau's reporting statements until the public accounts are tabled in the Legislatures. Undoubtedly the information is available at an earlier date but because of these circumstances it has the effect of delaying the resulting statistics to from one to two years beyond the close of the fiscal period covered.

With the introduction of the revised system of reporting it is now considered that every effort possible should be directed towards improving the currentness of these statistics. The ultimate objective recommended by the Continuing Committee, which was approved in principle at the 1945 Conference, was that reports on provincial financial statistics be published by the Bureau not later than 31st of October following the close of provincial fiscal year ends immediately preceding that date. It is recognized that there may be practical difficulties which might tend to retard somewhat, immediate attainment of this objective, but it is felt that the situation should be improved as statistics which are delayed in preparation from one to two years are of limited usefulness. Such improvement can be affected if the basic material is supplied to the Bureau within a reasonable length of time after fiscal year's end. It is, of course, a preconceived condition of such a plan that information supplied to the Bureau before it is made public would be treated as strictly confidential in accordance with the provisions of the Statistics Act, until the provincial public accounts are officially released.

In the "ad hoc" arrangements which have been followed it is impossible to schedule this work with any degree of certainty. In view of the interests involved, it is therefore suggested that these matters should be referred to the appropriate provincial authorities for consideration with a view to effecting arrangements with each province which would permit satisfactory statistics of provincial public finance to be made available.

Ottawa, April 12, 1948.

In retrospect, implementation of these proposals has proven to be a slow and tedious process.

The statistical program, since that time, has been very much improved with respect to quality and coverage. Emphasis has focused upon the development of statistics on a quarterly basis but the matter of timeliness in this statistical program still remains a problem. Also, most of the Conference recommendations at that time concerning governmental accounting remain unresolved.

It should be noted that by 1948 the Continuing Committee was recommending the introduction of reporting schedules for obtaining basic information relating to provincial public finance. This arrangement was subsequently rejected and today information is provided to the Dominion Bureau of Statistics by provincial governments, chiefly through the Provincial Public Accounts, Estimates, and Budget Speeches, with additional information being provided via correspondence. Consequently the "Manual of Instructions" referred to in the memorandum, although developed, had a very short "life".

FIFTH CONFERENCE - MAY 7 TO 9, 1952

Those present were:

DOMINION REPRESENTATIVES

W. F. Bull, Deputy Minister, Department of Trade and Commerce

Dominion Bureau of Statistics:

H. Marshall, Dominion Statistician
J. H. Lowther
G. A. Wagdin
J. A. Barclay

Department of Finance:

H. H. Perry
A. S. Abell
H. R. Balls
E. Smith

Bank of Canada:

J. E. Howes
A. Noble

PROVINCIAL REPRESENTATIVES

P.E.I.	W. E. Massey H. R. Carruthers	Deputy Provincial Treasurer Provincial Auditor
Nova Scotia	H. E. Potter L. E. Peverill	Deputy Provincial Treasurer Provincial Auditor
New Brunswick	R. S. FitzRandolph T. J. O'Brien	Comptroller-General Assistant Comptroller-General
Quebec	A. J. Dolbec W. C. Lower L. B. E. de LaBruere	Provincial Auditor Chief Accountant, Treasury Provincial Auditor's Office
Ontario	H. E. Brown G. H. Spence	Chief Accountant, Treasury Assistant Provincial Auditor
Manitoba	G. D. Iliffe J. S. Anderson J. G. McFee	Comptroller-General Deputy Provincial Treasurer Provincial Chief Accountant
Saskatchewan	A. P. Baker A. M. Kerr M. B. Derrick	Chief Treasury Accountant Administrative Analyst, Treasury Administrative Analyst, Treasury
Alberta	C. K. Huckvale K. J. Hawkins	Provincial Auditor Deputy Provincial Treasurer
British Columbia	C. J. Ferber	Deputy Comptroller-General

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS REPRESENTATIVES

L. N. Buzzell, Chairman, Committee on Government Accounts, McDonald, Currie and Co., Montreal
J. R. M. Wilson, Clarkson, Gordon and Company, Toronto.

Resolutions adopted were:

1. This Conference is of the opinion that whilst Provincial Public Accounts, individually, are reasonably complete and comprehensive documents, it is becoming urgent for the Provinces to improve the extent of uniformity in the form and content of their Public Accounts in general. See Appendix, Section IV.

2. This Conference approves and adopts pages 1 to 25 of the Report of the Continuing Committee as submitted to the Conference. The series of statements respectively numbered from 1 to 20 which accompany the Committee's Report as Appendix "C" are approved and adopted subject to the amendments thereto which were made during the course of the proceedings of this Conference.

3. This Conference recommends to the Chairman that arrangements be made to reproduce the Report of the Continuing Committee as a complete and final document incorporating all of the amendments which are referred to in Resolution No. 2.

4. This Conference is of the opinion that everything possible should be done by it and by its members to influence the various Provincial Governments to achieve the objective of basic uniformity of Provincial Public Accounts. To that end this Conference recommends that the Report of the Continuing Committee, as amended, accompanied by a comprehensive summary of the proceedings of the Conference, be sent to each Provincial Prime Minister and to each Provincial Treasurer coupled with the request that the documents be considered by their Government with a view to obtaining implementation of the Conference recommendations at the earliest possible date.

5. This Conference recommends the appointment of a Continuing Committee:

- (a) To maintain contact with the Chairman of the Conference;
- (b) To consider the replies received from the various Provincial Governments;
- (c) To give further consideration to those matters which this Conference has referred to a Continuing Committee;
- (d) To attend to such other matters as may arise from time to time as the result of the proceedings of this and earlier Conferences;
- (e) To confer with the Chairman with the object of convening a further Conference when that step would appear to be desirable and convenient to the Chairman.

6. This Conference hereby records its sincere appreciation of, and thanks for, the valuable contribution made by the Committee on Government Accounts of the Canadian Institute of Chartered Accountants and in particular by Messrs. L. N. Buzzell and J. R. M. Wilson, who personally attended the sittings of the Conference and actively participated in its proceedings. The Conference expresses the hope that it may look forward to continued co-operation by the Institute and requests that a copy of this resolution be sent to the Institute and to Messrs. Buzzell and Wilson.

7. This Conference authorizes the Continuing Committee to confer with representatives of the Canadian Bankers Association, Dominion Mortgage and Investment Dealers Association and such other associations as they may deem desirable to confer with, with respect to the aims and objects of these conferences and in particular to obtain their views on the adequacy of the recommendations of this Conference with respect to their interest in provincial public finance, provided that no contrary objections are expressed by the Provincial Governments after they have received the material referred to in Resolution No. 4.

The Conference also unanimously approved the following additional resolutions which were presented from the floor.

8. That this Conference wishes to express its sincere thanks to the Honourable Minister of Trade and Commerce for making this meeting possible, and for the way in which the Dominion Bureau of Statistics have handled it on his behalf. We trust that the results obtained have fully justified the meeting.

9. That this Conference express appreciation of the work done by the Continuing Committee.

In connection with Resolution No. 5 the following were appointed to the Continuing Committee: Mr. G. D. Iliffe, Manitoba, Mr. C. K. Huckvale, Alberta, Mr. C. J. Ferber, British Columbia, Mr. L. E. Peverill, Nova Scotia and Mr. H. E. Brown, Ontario; representatives to be named by the Provinces of Newfoundland and Saskatchewan and representatives from the Bank of Canada, the Department of Finance and the Dominion Bureau of Statistics.

Reference has already been made to the formal review carried out in the spring of 1948. Another important problem came in for close scrutiny in the fall of 1952. It was the matter of preparation of provincial government balance sheets and their relationship to other financial statements. It will be found that much of the problem remained unsolved when this historical review was published.

A memorandum, prepared by the Continuing Committee Secretariat for study by the Committee in 1952 took the following form.

A MEMORANDUM ON THE
PREPARATION OF PROVINCIAL BALANCE SHEETS
AND RELATED FINANCIAL STATEMENTS

The Dominion-Provincial Conferences on Provincial Finance Statistics have been concerned, amongst other things, with a uniform presentation of provincial assets and liabilities. Three basic alternatives are present in a consideration of this nature:

- (a) A complete consolidation of the accounts embraced within all of the funds, activities, enterprises or other agencies of the government for which separate accounting records are maintained and for which therefore separate financial statements would normally be prepared.
- (b) A complete segregation of the accounts for each fund, activity, enterprise or agency, according to a prescribed basis for separate fund accounting.
- (c) A partial consolidation which would embrace the accounts of the various funds, activities or agencies which it might be considered should appropriately fall within the structure of a provincial balance sheet on a consolidated basis.

Incomparabilities in Present Reports

The reason for this subject being considered is that no two provinces have to date presented statements of their assets and liabilities in comparable form, and in practically all instances there are incomparabilities in the fund structure. Other incomparabilities have arisen from the creation of separate accounting records for certain activities, especially in the manner in which these separate fund activities are reflected in the province's statement of assets and liabilities. Different concepts also exist as to what constitutes a "consolidated" presentation of assets and liabilities.

Illustrations of the foregoing points are as follows:

Variations as to form arise principally from a different meaning or interpretation being placed on the use of such terms as "capital", "income" and "current". One province may have a separate section in its balance sheet called "capital", in which is listed all of the assets and liabilities arising out of or from borrowing operations. Another province will use the same term, "capital", to describe those assets or liabilities which are fixed or not readily realizable as distinct from those assets or liabilities which are of a current or liquid or readily realizable nature.

Another instance of variation in form or method of presentation lies in the manner in which the assets and liabilities of working capital funds are reflected in the general provincial balance sheet. These variations range from the complete inclusion of the assets and liabilities of such funds in the provincial balance sheet, to the reflection of the working capital accounts on the basis of the net advance from the general revenues of the province to each fund.

The area wherein the most important element of incomparability lies, however, is the extent to which special funds, for which separate accounting records are maintained, are either excluded or included in the general provincial balance sheet. This includes such things as special funds to which certain revenues may be credited directly without going through the general revenue accounts of the province or to which monies may be transferred out of general revenue account proper; it also includes certain accounts which, for one reason or another, one province may consider as being a trust account, whereas in other instances the cash and resources of such funds would be included in the general provincial balance sheet.

A similar situation exists with respect to provincially-owned and operated utilities or other enterprises, the operations of which are basically of a business or commercial nature. In most instances the actual assets and liabilities of these utilities would not be included in the general provincial balance sheet, but the province's equity therein reflected on the basis of the net amount of loans or advances to the utility or enterprise, outstanding at the time.

In some instances the opposite is the case in that the actual assets of the enterprise are included in the general provincial balance sheet on whatever basis of consolidation or presentation may be followed.

Basis for Uniformity in Assets and Liabilities

The first step towards arriving at a satisfactory solution to the problem was to prepare a complete list of all funds, accounts, boards, commissions, utilities, enterprises or other agencies of all provinces for which separate accounts were maintained and for which separate financial statements were usually prepared.

The second step then was to decide on what the ultimate objective should be in the uniform presentation of assets and liabilities. The decision on this point was that there should be a consolidation of all assets and liabilities excepting those of government enterprises and universities, and that these exceptions be reflected in the consolidated balance sheet presentation at the amount of loans or advances outstanding. Also, actual trust funds, i.e., aside from those previously referred to, should be excluded from the consolidated presentation of general accounts but relative information thereon reflected in a separate section of the published document.

The third and final step was to clarify the various funds or accounts which were maintained separately for the purpose of recording the operations of boards, commissions or activities which function more or less outside the general sphere of direct governmental control as between the two main divisions, namely, those which represent an administrative function or service and which should therefore be included in the consolidated balance sheet, and those which were an enterprise activity and which therefore should be excluded from the consolidated provincial balance sheet.

In the course of making this segregation it was found that, by and large, provincial balance sheets excluded the assets and liabilities of enterprises. Common to most, if not all, of the provinces were the so-called capital and income or current account funds. Within the capital accounts, generally speaking, were reflected sinking and debt retirement funds, usually by deducting these from funded debt outstanding. However, in some instances, this is not done and sinking funds are kept entirely separate from the remaining so-called capital fund accounts. Working capital funds are also common to most provincial government operations, although in many instances they are not specifically referred to or accounted for as such. In addition, there are instances where the assets or liabilities of certain institutions are not reflected in the general asset and liability statements but treated much in the same manner as working capital funds. Finally, there were those broad ranges of special funds for which separate accounts are kept to record the transactions or operations relating to certain activities which were carried on outside the general purview of departmental organization, which, for the sake of identification in relation to an explanation of the fund or activity coverage for the purpose of uniform balance sheet presentation, were described as special administrative funds.

In addition, there are those public trust funds which, while considered as trust accounts in accordance with some legal or administrative authority in each province, were nevertheless of the same or somewhat similar nature to general or special administrative funds found in other provinces.

Recommendations for Fund Classification

As a result of these conditions a fund classification for describing and identifying the different funds or accounts which exist in the several provinces, was necessary.

Section V of the Reference Book lists the basis for grouping the several funds and accounts of the provinces. There are 4 main categories, e.g.:

1. General Section - including capital account or fund, sinking and debt retirement funds, revenue or income account or fund, (sometimes referred to as ordinary account in relation to revenues and expenditures), working capital funds, provincial farms, hospitals and other provincial institutions and the administrative or special funds which, irrespective of where or how held, are to be included in the end results.
2. Trust Section - which includes funds, and the administration thereof, deposited with and held by the province in trust for and on behalf of the depository, such as funds deposited by other governments, funds deposited through employee superannuation or pension benefit funds, funds deposited by private sources such as bequests or endowments and funds held by the province for and on behalf of provincial boards or commissions.

It is to be noted in this connection that any so-called "trust" funds held by the province, the source of which arises from the transfer or earmarking of provincial revenues are not to be included in this category as such but since they form part of the general governmental operation they are therefore included in the general section. Similarly if there are any funds held in trust on behalf of a so-called board or commission the finances of which are to be comprehended in the financial statements for the General Section, such should be omitted from the Trust Section. Otherwise there will be duplication since all of the assets and liabilities of the activity, including the monies on deposit with the province, will be included in the consolidated balance sheet figures of the General Section.

3. Government Enterprises - These include utilities and other business or commercial activities carried on by governments; their operations are usually of an economic or proprietary nature, rather than administrative; they generate or produce and sell services such as hydro-electric power, telephone, transportation, insurance, carry on trading or financial activities such as the operation of liquor monopolies, finance loans to private individuals and enterprises, and are engaged in various types of business activity, such as manufacturing, processing and distribution.
4. Universities and Colleges - Provincially-owned universities and colleges, e.g., Memorial University, Newfoundland; and the Universities of New Brunswick, Toronto, Manitoba, Saskatchewan, Alberta and British Columbia. These are only the higher schools of learning which are operated separately and outside the general purview of government operations and which are thereby distinguished from the specialized schools operated by many provinces, the operations of which are generally included in the regular departmental services.

Section VI of the Reference Book contains a detailed listing of all provincial government funds, accounts and activities falling within the several categories referred to in the foregoing Fund Classification. Consolidated statements should be prepared only to include those funds or accounts listed in the General Section. Enterprises and universities are not to be consolidated, either with the General Section or in total by themselves. It is presumed that separate financial and operating statements are available for each individual enterprise or undertaking. Trust funds maintained separately, however, are all to be consolidated. It would be desirable, also, to reflect the trust liabilities according to the principal categories referred to.

It will be noted that the above listing includes universities. These were considered as not being compatible with other government enterprises, or with the concept underlying the principles of consolidation for a general provincial balance sheet presentation of assets and liabilities, and were therefore left in a separate class by themselves.

The implications of these conference recommendations are simply that first it is not desirable to present a provincial balance sheet which includes a complete consolidation of all facets of the provincial administration including utilities and outside business or commercial enterprises.

Also, it is not considered desirable to recommend a complete breakdown and segregation of the assets and liabilities of the provinces according to a given fund structure for each of which separate accounting records should be maintained and separate results of their operations and financial statements published.

On the other hand it is desirable to present a balance sheet including assets and liabilities in consolidated form for all of the provincial activities except enterprises and universities, e.g., covering all of the funds, etc., referred to in Group 1, General Section.

It is not intended that information for each of the funds or types of funds or accounts listed should be published but that the assets and liabilities of all of these funds or accounts as described, to the extent that they exist in or to the extent that separate accounts are maintained for them by any province, shall be added together, inter-fund balances or accounts eliminated and the over-all totals presented on a consolidated basis in balance sheet form according to a standard classification of items appearing therein.

Related Financial Statements

There are three principal financial statements which are directly related to the balance sheet. These are (1) Statement of Revenues and Expenditures covering the operating results for the year; (2) Statement of Receipts and Payments which reflect all cash received and paid out during the year and (3) Source and Application of Funds. The first two are recognized accounting statements drawn up directly from the general or subsidiary ledger accounts or books of original entry, cash books, etc. The latter is purely a statistical statement presenting a composite picture of the year's operations both cash and operating.

Revenues and Expenditures vs: Receipts and Payments

It is important in the first instance to distinguish between the statement of revenues and expenditures and the statement of receipts and payments. A revenue may be described as that which represents an increase on cash without a corresponding reduction in assets or increase in liabilities. An expenditure similarly described would be that which represents a decrease in cash without a corresponding reduction in liabilities or increase in assets.

When operating on an accrual basis, revenues would also include amounts earned in the fiscal period but not received and expenditures incurred in the period but not paid.

Receipts and payments on the other hand not only include receipts of "revenue" and payments on account of "expenditures", but also receipts which decrease assets (repayments of advances receivable) or increase liabilities (proceeds from bond issues), and payments which decrease liabilities (principal repayments on bonded debt), or increased assets (advances receivable).

The relationship between these two statements - revenues and expenditures on the one hand and receipts and payments on the other - and the balance sheet, thus becomes apparent.

Revenues and Expenditures

In the case of the former, (revenues and expenditures), since those resulting from cash transactions are reflected in cash or bank balances, the offsetting or complementary item on the liability side is in the surplus (deficit) account, as the excess of revenues over expenditures on the year's operations or vice versa, is credited or debited to this account in the balance sheet. Non-cash items of revenue or expenditure, e.g., those arising from "accruals" are reflected as such in the balance sheet (accrued revenues as assets and accrued expenditures as liabilities), and the excess or difference similarly reflected in surplus (deficit), since these also are part of the yearly operating results.

Receipts and Payments

The receipts and payments statement on the other hand must reflect all cash, and only cash, transactions for the period, since it is in effect a "bank reconciliation" statement, accounting for all cash received and paid out and the changes between opening and closing cash and bank balances. It includes then, in addition to receipts of revenues, receipts on account of outstanding receivables, cash proceeds from sale or conversion of securities held as investments, and cash derived from sale of property carried on the books as assets, proceeds from sale of bonds, loans or other borrowings, and payments in respect of expenditures for the year, as well as for the reduction or discharge of liabilities such as payables, bonded debt and other borrowings, purchase of securities as investments, increase in advances receivable, etc. It will thus be seen that increases or decreases in cash or bank balances are in turn reflected as complementary changes in assets or liabilities.

Consequently, the receipts and payments statement will also include transactions which, although falling within the general definition of revenues or expenditures, may not be credited or charged to those accounts but rather credited or charged directly to surplus (deficit), or reserve accounts, in the balance sheet.

Non-Cash Adjustments

The one remaining type of transaction that neither of these two statements covers is adjustments to balance sheet accounts which represent neither a receipt or payment of money nor a revenue or expenditure for the year, such as write-offs, transfers from surplus to reserves or vice-versa, cancellation of liabilities against receivables, etc.

Source and Application of Funds

It will thus be seen that neither the revenue and expenditure statement nor the receipts and payments statement alone, will account for all the changes in the financial position as reflected by the presentation of assets and liabilities in the balance sheet. But the two statements taken together will account for all of the balance sheet changes except for the write-offs, etc., referred to in the immediately preceding paragraph. Also the magnitude or precise impact of such balance sheet changes, as covered, is not readily apparent or easily appraised from an examination of the two statements. The Source and Application of Funds Statement is therefore designed to fill this need. It accounts for all of the changes in the balance sheet items, distinguishing in the first instance the revenue and expenditure (surplus-deficit) transactions from all others and then condenses the remaining transactions in summary form within appropriate and easily understandable headings or terms.

Consistency of Coverage in All Statements

Having described at the outset, the funds, accounts and activities to be comprehended in the presentation of assets and liabilities, it follows therefrom that the transactions of these same funds, etc., must also be reflected in the statement of revenues and expenditures and the statement of receipts and payments; and from that point also covered in the Source and Application of Funds statement. Otherwise the appropriate relationship between the four statements will not be preserved, discrepancies will be apparent and this in turn will give rise to speculation as to the accuracy of the statements as presented.

Use of Standard Classifications

The foregoing outlines the inter-relationships between the balance sheet, revenue and expenditure statement, receipts and payments statement, and the source and application of funds statement. Because of the different accounts, funds, and activities' operations which are to be included in each statement, a standard basis for classifying the data must be followed in order to consolidate the operating and financial results in composite form.

Classification of Assets and Liabilities

The standard basis for classifying assets and liabilities for balance sheet purposes is contained in Section IV of the Reference Book. This means that the assets and liabilities of each of the funds and activities, etc., referred to as coming within the prescribed "General" provincial balance sheet, should be classified on the basis outlined and then totals accumulated for each type of asset and liability to arrive at the "Consolidated Balance Sheet" figures.

Classification of Revenues and Expenditures and Receipts and Payments

The standard basis for classifying revenues and expenditures and receipts and payments is contained in Sections I and III, respectively, of the Reference Book. As in the procedure outlined for arriving at consolidated balance sheet figures, the revenues and expenditures or receipts and payments, as the case may be, for each fund, account or activity should be analyzed according to these standard classifications and totals for all funds arrived at accordingly.

The principles of consolidation outlined might be visualized somewhat more clearly by reference to the attached pro-forma worksheets and accompanying notes concerning their use in preparation of the end results desired.

SIXTH CONFERENCE - JUNE 15 TO 17, 1953

Those present were:

DOMINION REPRESENTATIVES

Dominion Bureau of Statistics:

H. Marshall, Dominion Statistician
J. H. Lowther
G. A. Wagdin

Department of Finance:

H. R. Balls
A. S. Abell
F. R. Irwin

Bank of Canada:

J. E. Howes

PROVINCIAL REPRESENTATIVES

Newfoundland	G. W. D. Allen J. G. Bearns	Auditor General Chief Accountant
P.E.I.	W. E. Massey H. R. Carruthers	Deputy Provincial Treasurer Provincial Auditor
Nova Scotia	L. E. Peverill	Provincial Auditor
New Brunswick	T. J. O'Brien J. Black	Assistant Comptroller-General Audit Clerk
Ontario	H. E. Brown G. H. Spence H. H. Walker	Assistant Deputy Treasurer Assistant Provincial Auditor Chief Accountant, Treasury
Manitoba	G. D. Iliffe J. G. McFee	Comptroller-General Provincial Chief Accountant
Saskatchewan	A. M. Kerr	Budget Bureau
Alberta	K. J. Hawkins	Deputy Provincial Treasurer
British Columbia	C. J. Ferber	Comptroller-General

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS

L. N. Buzzell, Chairman, Committee on Government Accounts
H. R. Doane, Committee on Government Accounts

CANADIAN BANKERS' ASSOCIATION

O. L. Robertson, Manager, Investment Department, Canadian Bank of Commerce, Toronto, Ontario.

INVESTMENT DEALERS' ASSOCIATION OF CANADA

J. M. Stewart, Messrs. A. E. Ames & Co. Ltd., Toronto

Resolutions adopted were:

1. This Conference approves and adopts the report of its Continuing Committee appointed at the May 1952 Conference.

2. WHEREAS at a Conference of Provincial Premiers held in 1933 a resolution was passed emphasizing the desirability and need for a uniform presentation of Provincial financial information;

WHEREAS pursuant to this resolution the Dominion Statistician was requested to undertake the organization of Provincial financial statistics on a comparable and uniform basis;

WHEREAS the provincial representatives have indicated the importance and value attached to having the provincial government accounts also presented on a uniform and comparable basis from an administrative, financial and statistical point of view;

WHEREAS this matter of form and content of public accounts has been given intensive study and consideration by Continuing Committees and Conferences, and as a result of which there has been developed a Manual of Accounts;

WHEREAS in the opinion of the provincial representatives there are no practical or technical difficulties that cannot be overcome in modifying the respective provincial government accounts to conform with the requirements outlined in the Manual;

WHEREAS representatives of the Canadian Bankers' Association, Investment Dealers Association, and Dominion Mortgage Investment Association have expressed the opinion that presentation of the provincial public accounts on the basis recommended by these conferences would be of the greatest practical value to the financial institution and the investing-public;

WHEREAS the C.I.C.A. through its Committee on Government Accounts has collaborated in this work and approved the recommendations of these conferences;

BE IT RESOLVED that this Conference re-emphasize the desirability of implementing the recommendations relating to the form and content of Provincial Public Accounts and urges the various Provincial Governments to take such steps as may be necessary to achieve this end. See Appendix, Section IV.

3. This Conference recognizes that its recommendations relative to the uniform statements, as finally approved at this meeting, deal essentially with form rather than content of Provincial Accounts.

It also recognizes that uniform content will require further study and that many other problems may arise which will require solution.

The Conference therefore recommends the appointment of a Continuing Committee composed of five members which will be charged with the duty of advising in the solution of any problems which may arise from time to time and that such Committee should include in an advisory capacity a representative, respectively, of the Bank of Canada, the Department of Finance and the Dominion Bureau of Statistics and that the representative of the Dominion Bureau of Statistics act as secretary of this Committee.

4. This Conference records its appreciation of the continuing interest of C.I.C.A. in its activities and requests that the Committee on Government Accounts continue to collaborate with the Conference in the achievement of these objectives.

5. The Conference records its sincere appreciation of the continuing interest of the Canadian Bankers' Association, the Investment Dealers Association and the Dominion Mortgage Investment Association in its objectives and requests that these Associations continue to interest themselves in the attainment of the Conference objectives.

6. WHEREAS at previous Conferences resolutions have been passed stating the desirability of convening Conferences of this kind from time to time as may be deemed necessary, BE IT THEREFORE RESOLVED that the Dominion Statistician be requested to convene another Conference of provincial finance officials in 1955.

7. RESOLVED that this Conference express its sincere appreciation to the Hon. C.D. Howe, Minister of Trade and Commerce, for making this and other conferences possible and for his kind hospitality during such conferences, also our sincere thanks to Mr. Herbert Marshall, Dominion Statistician and officials of the Bureau for their untiring efforts in the organization and reporting of the several conferences.

Pursuant to Resolution No. 3 the Conference recommended that the Committee be comprised as follows: C. J. Ferber, Comptroller-General, British Columbia, G. D. Iliffe, Comptroller-General, Manitoba, G. H. Spence, Assistant Provincial Auditor, Ontario, L. E. Peverill, Provincial Auditor, Nova Scotia and a representative to be named by the Province of Quebec.

REPORT OF THE CONTINUING COMMITTEE APPOINTED BY THE SIXTH DOMINION-PROVINCIAL CONFERENCE

This Committee held five meetings between 1954 and 1960. A detailed report was distributed to the federal and provincial government Conference representatives in October, 1960.

A summary of the approved recommendations of the Committee follows:

1. Securities Held as Investments by Provincial Governments

The Committee considered the request of the Bank of Canada for a summary statement of securities held as investments by provincial governments. It was pointed out that these investments formed an important part of the direct estimate of personal savings in Canada. It was agreed that a reporting form should be prepared by the Public Finance and Transportation Division of the Dominion Bureau of Statistics in consultation with the Research Department of the Bank of Canada and that it should provide for the reporting of all investments of provincial government funds with the exception of those listed as trust funds in the Conference Reference Book.

These returns will be filed with the DBS Public Finance and Transportation Division providing the information as at December 31 and March 31 each year. The Dominion Bureau of Statistics will provide the Bank of Canada with summary results. The Dominion Bureau of Statistics will supply reporting forms to provincial governments including appropriate definitions of terms. The Bank of Canada will supply provincial governments with a statement of the direct estimate of personal savings in Canada as soon as possible after the information becomes available. First returns under these arrangements are to be made by provincial governments as at December 31, 1954.

2. Federal Government Requirements for an Object Classification of Provincial Government Expenditures Under Shared-Cost Agreements

The Committee requested that DBS make a survey to discover what information along the lines of an object classification is required by the Government of Canada in connection with Dominion-Provincial shared-cost agreements with the view to recommending in such cases the use of the object classification recommended by the Dominion-Provincial Conference on Provincial Finance Statistics. The Secretary of the Committee examined the structure of the Government of Canada shared-cost agreements and duly reported to the Committee that in all cases examined it was found there was no requirement by the Government of Canada for a standard statement of expenditures classified by object. On the other hand the general health grants and the civil defence grants administered by the Department of National Health and Welfare do require, from provincial authorities at the time the project is submitted, details of expenditures by object. It was noted that the object detail required was similar to that laid down in the present Conference classification.

3. Current Release of Public Accounts Data

The Committee discussed the matter of current release of Public Accounts data and it was agreed that every effort should be made to arrange for the release of provincial Public Accounts on as current a basis as possible.

4. Government Enterprise Financial Statistics

The Committee considered the suggestion made by DBS that its program of statistics dealing with budgetary transactions of governments had reached a satisfactory stage and that serious consideration should now be given to the development of statistics concerning the transactions of government enterprises.

The Committee agreed that provincial statistics on all governmental operations including the many forms of government enterprises are essential for a proper understanding of public finance and suggested that consideration be given to the development of integrated summaries of all units of governmental operations.

5. Federal-Provincial Shared-Cost Agreements

The Committee agreed with the suggestion made by DBS that transactions relating to shared-cost agreements should have the same description in provincial Public Accounts as that used by the Government of Canada. Such a step would assist those desirous of identifying the shared-cost agreement program in the transactions of the two governments concerned.

6. Preliminary Debt Statistics

The Committee examined the need for a statistical series on preliminary debt. It was recognized the DBS now prepares and publishes a preliminary report on revenue and expenditure of provincial and municipal governments and that a similar report is planned for the Government of Canada. Also it was pointed out that the Dominion Bureau of Statistics have recently introduced a series dealing with the preliminary debt position of municipal governments. It was agreed that DBS should now proceed to prepare a report dealing with preliminary debt of provincial governments.

7. Form and Content of Public Accounts

The Committee discussed in considerable detail the problems inherent in developing a uniform standard of presentation and content in the Public Accounts of provincial governments. It was recognized that whereas this Committee and the Conferences have recommended a pro forma set of statements for presentation in the Public Accounts, the implementation of such recommendations in many cases requires changes to the accounting systems and would be in conflict with local statutory and other requirements. It was recognized that further changes of consequence would only come about after repeated discussions and careful consideration. On the other hand the Committee is of the opinion that the efforts of the Conferences have already resulted in remarkable progress towards the achievement of basic comparability.

The Committee also recommended that provincial Public Accounts should include statements of reconciliation between the relevant interfund accounts of the government and those of the enterprise or enterprises affected.

8. Abridged Public Accounts

The Committee discussed the issuance of abridged versions of Public Accounts and recommended that provincial governments should consider the relative merits of the three types of reporting documents, that is, a full Public Accounts, abridged Public Accounts, and a document along the lines of a summary financial report.

Reference Book

In 1952 the Dominion Bureau of Statistics issued a Reference Book which, with subsequent revisions, reflects the sum substance of Conference Resolutions. An updated copy of the Reference Book constitutes the appendix to this document.

A REVIEW OF DOMINION-PROVINCIAL CONFERENCES

ON PROVINCIAL FINANCIAL STATISTICS

1933-60

APPENDIX

SECTION I

CLASSIFICATION OF REVENUES BY SOURCE

AND

EXPENDITURES BY FUNCTION

This Section provides the classification framework for the financial management series of provincial government finance statistics published by the Dominion Bureau of Statistics.

Reference:

First Conference (1933) Resolution Nos. 3 and 4

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

Regarding the classification of revenue and expenditure, it should be noted that, in certain cases, the classification approved at the various Dominion-Provincial Conferences has been further subdivided for analytical purposes. Detail to be reported for purposes of Provincial Finance Statistics is indicated by an asterisk (*).

REVENUE

1 TAXES

- *11 Corporations - (excluding item 1-12-121)
 - (1) Tax on premium income of insurance companies
- 12 Income
 - *121 Corporations (net profits)
 - *122 Individuals
- *13 Property
 - (1) Personal Property
 - (2) Real Property
- 14 Sales
 - *141 Alcoholic Beverages
 - *142 Amusements and Admissions
 - (1) Pari-Mutuels
 - (2) Other
 - *143 General
 - *144 Motor Fuel and Fuel Oil
 - *145 Tobacco
 - *146 Other Commodities and Services
- *15 Succession Duties
 - (1) Gifts
 - (2) Inheritance or Succession of Wealth or Estate
- *16 Other
 - (1) Documentary and Stock Transfer Taxes
 - (2) Poll Tax
 - (3) Unearned Increment Tax
 - (4) Tax on Fire Insurance Premiums
 - (5) Hospital Insurance Premium
 - (6) Other

*2 FEDERAL-PROVINCIAL TAX RENTAL AGREEMENTS

Note: Excluding share of income tax collected by Government of Canada from companies engaged in generation or distribution of electric energy, gas or steam, which is classified under item 7-73.

3 PRIVILEGES, LICENCES AND PERMITS

- *31 Liquor Control and Regulation - (individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages)
- *32 Motor Vehicles
 - (1) Commercial, Truck and Public Service Vehicles' Licence or Permit Fees
 - (2) Operators' Licence or Permit Fees, including drivers' licence examination fees
 - (3) Passenger Vehicles' Licence or Permit Fees
- *33 Natural Resources
 - (1) Fish and Game - (fish, fur and game, royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
 - (2) Lands and Forests - (timber royalties, dues or bonuses and grazing and pasture fees, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
 - (3) Minerals - (natural gas, oil, petroleum, coal, quartz and other mining activities in connection with royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges, mining taxes)
 - (4) Water Resources - (beach, sand and water lot, leases or rentals, dredging licence or permit fees, hydraulic leases, log floating rights, or storage, licence or permit fees, water power or storage leases, licence or permit fees)
 - (5) Other
- *34 Other
 - (1) Corporation and Other Businesses
 - (2) Other - (building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

4 SALES OF GOODS AND SERVICES

- *41 Institutional Sales of Goods and Services
- *42 Other Sales of Goods and Services

Sales of Goods

- (1) Documents, Forms and Prints
- (2) Fingerlings and Fish Fry
- (3) Furniture, Including Clothing and Uniforms - (if credited to revenue)
- (4) Government Publications, Including Reports and Statutes
- (5) Government Real Estate and Other Property and Equipment - (if credited to revenue)
- (6) Livestock and Other Animal Products
- (7) Materials and Supplies
- (8) Provincial Lands - (if credited to revenue)
- (9) Other

Sales of Services

- (1) Airport Fees and Service Charges
- (2) Bridge and Ferry Tolls
- (3) Dockage and Wharfage Fees
- (4) Fees and Other Charges for Services Rendered by Provincial Departments or Officials
- (5) Board and room provided to employees
- (6) Other - (assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

5 FINES AND PENALTIES

- *51 Liquor Control
- *52 Other
 - (1) Fish and Game
 - (2) Forests
 - (3) Highways and Motor Vehicle
 - (4) Other

6 INTEREST, DISCOUNT, PREMIUM, AND EXCHANGE

- *61 Interest - (including other governments and other funds)
 - (1) Advances and Accounts Receivable
 - (2) Bank Deposits
 - (3) Taxes Receivable
 - (4) Temporary Investments - (bonds, debentures)
 - (5) Other
- *62 Discount (or Amount Amortized) or Profit on Sale of Securities Purchased as Investments
- *63 Premiums (or Amount Amortized) on Provincial Bond Sales
- *64 Profit on Foreign Exchange
- *65 Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

7 CONTRIBUTIONS FROM OTHER GOVERNMENTS - (excluding Tax Rental Agreements)

- 71 Grants-in-Aid and Shared-Cost Contributions
 - *711 From Government of Canada
 - *712 From Other Provincial Governments
 - *713 From Municipal Governments
 - *714 From Special Areas and Districts
- *72 Subsidies
- *73 Other
 - (1) Share of federal income tax on power utilities

8 CONTRIBUTIONS FROM GOVERNMENT ENTERPRISES AND OTHER FUNDS

- 81 Profits (actually taken into revenue)
 - *811 Liquor profits
 - *812 Other profits
- 82 Other
 - *821 Working Capital Funds (Revenue or Surplus)
 - *822 Other (e.g., Interfund revenue)

9 OTHER

- (1) Contributions and Grants from Private Sources - (including trust funds)
- (2) Confiscations, Escheates and Forfeitures - (bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

10 NON-REVENUE AND SURPLUS RECEIPTS

- *101 Refunds of Previous Years' Expenditure
- *102 Repayment of Advances (if credited to revenue)
- 103 Other
 - *1031 Refunds of current year's expenditure
 - *1032 Employee contributions to pension funds
 - *1033 Sinking fund earnings
 - *1034 Other

EXPENDITURE

1 GENERAL GOVERNMENT

*11 Executive and Administrative

- (1) Accounting, Auditing and Budgeting
- (2) Assessment, Levy and Collection of Taxes
- (3) Collection and Disbursement of Funds
- (4) Employees' Benefits
(allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive Council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel Administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public Buildings (supervision and control, maintenance and operation: Include expenditures for public buildings serving more than one function e.g. health and welfare)
- (10) Public Debt and Sinking Fund Administration - (salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see code 10-101)
- (11) Purchasing and Printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

*12 Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)
- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's Office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

*13 Research, Planning and Statistics - (research, particularly technical, also may be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General Economic Research
- (3) Other

*14 Other

2 PROTECTION OF PERSONS AND PROPERTY

*21 Law Enforcement (county courts, coroners, etc.)

22 Corrections

- *221 Juvenile Delinquents
- *222 Other Offenders
- *223 Others

*23 Police Protection

*24 Other

- (1) Registration
 - (1) Land Titles and Registry Offices
 - (2) Mining Recorders' Offices
 - (3) Motor Vehicle Law - (administration and registration and highway safety programmes)
 - (4) Professional Occupations
- (2) Regulation and Inspection
 - (1) Business and Finance
 - (2) Buildings and Equipment
 - (3) Rental Control
 - (4) Fire Marshal's Office
 - (5) Other

2 PROTECTION OF PERSONS AND PROPERTY (Cont'd.)

*24 Other (Cont'd.)

- (3) Trusteeship
 - (1) Estates of Mentally Incompetent
 - (2) Official Guardian
 - (3) Public Trustee
- (4) Other
 - (1) Debt Adjustment Board
 - (2) Drainage Referees
 - (3) Special Judicial and Other Investigations
 - (4) Volunteer or Special Police Reserve

3 TRANSPORTATION AND COMMUNICATIONS

*31 Airways

- (1) Administration and Supervision
- (2) Grants and Subsidies
- (3) Other

*32 Highways, Roads and Bridges

- (1) Administration and Supervision, Including Resident Engineers
- (2) Grants and Subsidies
- (3) Construction, Maintenance and Repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

*33 Railways

- (1) Administration and Supervision
- (2) Grants and Subsidies
- (3) Other

*34 Telephone, Telegraph and Wireless

- (1) Administration and Supervision
- (2) Grants and Subsidies
- (3) Other

*35 Waterways

- (1) Administration and Supervision
- (2) Coastwise and Inland Shipping
- (3) Docks and Wharves
- (4) Ferries
- (5) Other

*36 Other

4 HEALTH AND SOCIAL WELFARE

41 Health

*411 General

- (1) Administration
- (2) Planning
- (3) Research and Statistics - (including vital and health statistics)
- (4) Personnel Training
- (5) Other

*412 Public Health (mainly preventive services)

- (1) Environmental Health
 - (1) Sanitation - (including water supply and sewage disposal control)
 - (2) Milk and Food Control - (including pharmaceutical regulation and inspection)
- (3) Industrial Health

4 HEALTH AND SOCIAL WELFARE (Cont'd.)

41 Health (Cont'd.)

*412 Public Health (mainly preventive services) (Cont'd.)

- (2) Communicable Disease Control
 - (1) Epidemiological Control - (including immunization, isolation and quarantine but excluding isolation hospitals, which are included in item 414-3-2-4)
 - (2) Tuberculosis Prevention - (including diagnostic clinics where these can be segregated from hospital costs - item 414-5)
 - (3) V. D. Control
 - (4) Other
- (3) Mental Health - (excluding hospital care - item 414-4)
- (4) Cancer - (excluding medical and hospital care - items 413-2 and 414-3)
- (5) Maternal and Child Health - (including school health)
- (6) Public Health Nursing
- (7) Health Education
- (8) Dental Health
- (9) Laboratory Services
- (10) Local Health Services
 - (1) Administration
 - (2) Health Services
- (11) Other - (including nutrition)

*413 Medical, Dental and Allied Services

- (1) Administration
- (2) Physicians' Services
 - (1) Administration
 - (2) Payments for Services
 - (3) Grants to Local Authorities
 - (4) Grants to Other Organizations
- (3) Nursing Services
- (4) Dental Care
- (5) Pharmaceuticals
- (6) Other

*414 Hospital Care (including hospital insurance schemes)

- (1) Administration - (including licensing and supervision)
- (2) Planning Facilities
- (3) General Hospitals
 - (1) Administration of Provincial Hospitals
 - (2) Payments for Services
 - (1) Acute Disease Hospitals
 - (2) Convalescent Hospitals
 - (3) Chronic Disease Hospitals
 - (4) Isolation Hospitals
 - (5) Other
 - (3) Grants
 - (1) Construction and Equipment
 - (2) Maintenance and Operation
 - (3) Nurses Training
- (4) Mental Hospitals
 - (1) Administration of Provincial Hospitals
 - (2) Payments for Services
 - (3) Grants
 - (1) Construction and Equipment
 - (2) Maintenance and Operation
- (5) Tuberculosis Hospitals
 - (1) Administration of Provincial Hospitals
 - (2) Payments for Services
 - (3) Grants
 - (1) Construction and Equipment
 - (2) Maintenance and Operation
- (6) Other

4 HEALTH AND SOCIAL WELFARE (Cont'd.)

42 Social Welfare

*421 Aid to Aged Persons

- (1) Old Age Pensions
 - (1) Administration and Supervision
 - (2) Pensions
- (2) Homes for the Aged
 - (1) Administration and Supervision
 - (2) Grants

*422 Aid to Blind Persons

- (1) Blind Pensions
 - (1) Administration and Supervision
 - (2) Pensions
- (2) Other
 - (1) Grants - (such as the C.N. Institute for the Blind)

(423 Aid to Unemployed Employables

- * (1) Administration and Supervision
- (2) Assistance Payments

(424 Aid to Unemployables

- (1) Administration and Supervision
- (2) Assistance Payments (includes disabled persons pensions)
- (3) Institutional Relief

*425 Mothers' Allowances

- (1) Administration and Supervision
- (2) Allowances

*426 Child Welfare

- (1) General
 - (1) Administration
 - (2) Research, Statistics and Planning
- (2) Child Care and Protection
 - (1) Children's Aid Societies
 - (1) Administration and Supervision
 - (2) Maintenance of Wards
 - (3) Voluntary Maintenance
 - (4) Other
 - (2) Orphanages
 - (1) Administration
 - (2) Maintenance and Other Payments
- (3) Day Nurseries
 - (1) Administration
 - (2) Maintenance Payments

*427 Labour - (excluding farm labour which is classified under Item 7-73)

- (1) General
 - (1) Administration
 - (2) Research and Planning
 - (3) Statistics
 - (4) Other
- (2) Maintenance of Labour Standards
 - (1) Wages and Hours of Work
 - (2) Inspection of Working Conditions
- (3) Control of Collective Bargaining
 - (1) Conciliation
 - (2) Arbitration
 - (1) Labour Courts
- (4) Employment Services

4 HEALTH AND SOCIAL WELFARE (Cont'd.)

42 Social Welfare (Cont'd.)

*428 Other Social Welfare

- (1) General
 - (1) General Administration and Supervision
 - (2) Research and Planning
 - (3) Statistics
 - (4) Generalized Family Service
 - (1) Administration and Supervision
 - (2) Field Service
 - (5) Widows pensions

5 RECREATIONAL AND CULTURAL SERVICES

- *51 Archives, Art Galleries, Museums and Libraries
- *52 Parks, Beaches, Play grounds, Zoos and Other Recreational Areas
- *53 Physical Culture
- *54 Other (including concert halls)

6 EDUCATION

*61 Schools Operated by Local Authorities, including vocational schools

- (1) Administration
 - (1) General Administration
 - (2) Research, Statistics and Planning
- (2) Maintenance of Standards
 - (1) Inspection
 - (2) Attendance
 - (3) Examinations
- (3) Assistance to Local Schools
 - (1) Aid in Constructing Schools
 - (2) Aid in Operating Schools
 - (1) Grants for General Purposes
 - (2) Payments for Special Purposes
 - (1) Teachers' Salaries
 - (2) Handicapped Children
 - (3) Evening Classes
 - (4) Correspondence Courses
 - (5) Vocational Courses
 - (3) Aids and Services
 - (1) Text Books
 - (2) Visual Aids
 - (3) Vocational Training Equipment
 - (4) Other Equipment and Materials
 - (5) Library Service
 - (6) School Journal

*62 Universities, Colleges and Other Schools - (excluding 6-61 and 6-63)

- (1) Administration and Supervision
- (2) Provincial Universities, Colleges and Schools
 - (1) Normal Schools
 - (2) Agricultural Schools
 - (3) Universities
 - (4) Vocational Schools
 - (5) Other
- (3) Other Universities, Colleges and Schools

*63 Education of the Handicapped

- (1) Schools for the Blind
- (2) Schools for the Deaf and Dumb
- (3) Schools for the Mentally Handicapped

6 EDUCATION (Cont'd.)

*64 Superannuation and Pensions

- (1) Administration
- (2) Teachers' Pensions
- (3) Inspectors' Pensions

*65 Other

- (1) General
 - (1) Administration
 - (2) Curricula
 - (3) Research and Planning
 - (4) Statistics
 - (5) Correspondence Courses
- (2) Other - (such as adult education, scholarships, bursaries and prizes)

7 NATURAL RESOURCES AND PRIMARY INDUSTRIES

*71 Fish and Game

- (1) Administration and Supervision
- (2) Control and Regulation (enforcement and inspection services)
- (3) Co-operation and Marketing
- (4) Promotion and Development - (fishing - fish hatcheries and ponds, purchase and distribution of fish, hunting and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and Investigation - (animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

*72 Forests

- (1) Administration and Supervision
- (2) Control and Regulation - (enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension Services - (grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and Development - (fire fighting and ranging, reforestation, forest access roads)
- (5) Research and Investigation - (economic and other research, forest stations, statistics and publications)
- (6) Co-operation and Markets
- (7) Other

*73 Lands: Settlement and Agriculture

- (1) Administration and Supervision
- (2) Control and Regulation - (farm products control, milk control)
- (3) Co-operation and Marketing
- (4) Drainage and Irrigation
- (5) Extension Services - (administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land Settlement and Rehabilitation
- (7) Land Surveys
- (8) Production Bonuses or Subsidies - (cheese, feed and seed grains, hogs)
- (9) Promotion and Development - (apiaries, dairying, field crops, fruit growing, horticulture, livestock, poultry, fur farms)
- (10) Research, Investigation and Demonstration - (animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil Surveys and Conservation
- (12) Other - (such as farm labour)

7 NATURAL RESOURCES AND PRIMARY INDUSTRIES (Cont'd.)

*74 Minerals and Mines

- (1) Administration and Supervision
- (2) Control and Regulation - (assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension Services - (short courses in mining and metallurgy)
- (4) Production Bonuses or Subsidies - (coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and Development - (coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and Investigation - (geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

*75 Water Resources

- (1) Administration and Supervision
- (2) Control and Regulation - (dams, hydraulic services, water storages)
- (3) Promotion and Development - (engineering and surveys)
- (4) Research and Investigation - (geodetic and hydraulic surveys)
- (5) Other

*76 Other

*8 TRADE AND INDUSTRIAL DEVELOPMENT

- (1) Administration and Supervision
- (2) Grants or Subsidies
- (3) Tourist Promotion and Publicity
- (4) Other

*9 LOCAL GOVERNMENT PLANNING AND DEVELOPMENT

- (1) Administration and Supervision
- (2) Assessment
- (3) Planning
- (4) Other

10 DEBT CHARGES AND OTHER FINANCIAL EXPENSES

*101 Commissions on Bond or Debenture Sales and Other Management Charges

*102 Discount (or amount amortized) on Provincial Bond Sales

*103 Bonded Debt Retirement^{1/}

- (1) Serial Debentures - Principal Instalments
- (2) Sinking Fund Debentures - Sinking Fund Contributions

*104 Interest

- (1) Bank Overdrafts and Temporary Loans
- (2) Guaranteed Debt Assumed
- (3) Bonded Debt
- (4) Savings Certificates and Deposits
- (5) Treasury Bills
- (6) Other Borrowings - (superannuation and pension funds, trust funds)

*105 Loss on Foreign Exchange

*106 Premium (or amount amortized) or Loss on Sale of Securities Purchased as Investments

*107 Other

^{1/} Eliminated in DBS adjustments to expenditures.

11 CONTRIBUTIONS TO OTHER GOVERNMENTS

- *111 Shared-Revenue Contributions (whether or not related to specific municipal expenditures)
- *112 Unconditional Subsidies
- *113 Other (including grants in lieu of municipal taxes)

12 CONTRIBUTIONS TO GOVERNMENT ENTERPRISES AND OTHER FUNDS

- *121 Administrative and Other Special Funds^{1/}
- *123 Public Service and Trading Enterprise Funds
- *125 Working Capital Funds^{1/}

13 OTHER

- *131 Civil Defence
- *132 Housing
- 133 Other (Includes immigration and disaster relief)
- *133(1) Winter works projects in municipalities
- *133(2) Other

14 NON-EXPENSE AND SURPLUS PAYMENTS

- 141 Advances - (including implementation of guarantees)
 - *1411 Other Funds
 - *1412 Other Governments
 - *1413 Other
- *142 Refunds of Previous Years' Revenue
- 143 Other
 - *1431 Refunds of Current Year's Revenue^{1/}
 - *1432 Other

^{1/} Eliminated in the DBS adjustments to expenditures.

SECTION II

CLASSIFICATION OF EXPENDITURES BY OBJECT

AND

DEFINITION OF EXPENDITURES OF A CAPITAL NATURE AS APPLIED TO MECHANICAL AND OTHER TYPES OF EQUIPMENT

This Section provides a classification of expenditures by object recommended for use by provincial governments with a view to improving the quality of interprovincial uniformity and comparability. It was also recognized that something along these lines was needed in order to develop an adequate system of national accounts. It is interesting to note that while an object classification was tabled as a Conference document, the range of disagreement as to the detailed content was so much that no specific Conference resolution was ever passed recommending its adoption.

Classification of expenditures by object furnishes data on the articles or services purchased. Various types of object classifications are used by the provinces, but in most instances the breakdown or analysis is not consistently followed throughout the various branches, divisions or activities of all departments. As a consequence, an analysis of either total budgeted or actual expenditures summarized by objects is not available for all provinces. Even so, wide variation between the classifications used by the provinces limits their usefulness for inter-provincial comparisons and prevents an overall summation of total provincial expenditures on this basis.

Such a classification is especially important internally, particularly from the standpoint of budgeting and budget control, one of its particular uses being to simplify management and execution of the budget by providing effective control of expenditures by major object categories rather than by activities or in other detail.

The object classification as adopted and revised by subsequent Continuing Committee action is set out in the following.

Definition of Expenditures of a Capital Nature as applied to Mechanical and Other Types of Equipment

The following definition was established:

"Equipment should include purchases of physical property (other than land, buildings and improvements thereto) having an extended period of usefulness normally in excess of one year, and a cost in excess of \$25.00".

N.B. The above ruling and definition should not be arbitrarily applied without giving due consideration to the items purchased and their use, which are important determining factors in evaluating equipment. It is also understood that the foregoing definition is to include the purchase of replacement units, as well as additional units of equipment, which distinction should be maintained, especially for budgeting purposes.

This definition was established solely as a guide in classifying expenditures by objects, and especially as between "materials and supplies" and "purchase of equipment". It was not intended that such should be used as a basis for distinguishing expenditures which should be "capitalized".

OBJECT CLASSIFICATION OF EXPENDITURES

Note: The one and two digit items represent Committee recommendations of desirable information which should be reported; the bracketed items are explanatory only, indicating the detailed objects of the expenditures which would be included in each of the sub-captions or major groups.

1. PERSONAL SERVICES

1. Sessional Indemnities

2. Salaries and Wages

- (1) Salaries (including ministers of the Crown)
- (2) Wages
- (3) Fees of office (in addition to salary)
- (4) Perquisites or Allowances of office (in lieu of or in addition to salary)
- (5) Overtime
- (6) Honorariums
- (7) Other

3. Retiring Allowances or Gratuities

4. Other

2. OTHER SERVICES

1. Professional Services

- (1) Legal Services
- (2) Medical, Dental and Allied Services
- (3) Accounting Services
- (4) Appraisers', Architects' and Engineers' Services
- (5) Veterinarian Services
- (6) Embalming and Funeral Services
- (7) Other

2. Fees, Commissions, etc.

- (1) Coroners', Jurors' and Witnesses' Fees
- (2) Commissioners' Fees
- (3) Enumerators' Fees
- (4) Examiners' Fees
- (5) Issuers' Fees
- (6) Commissions for Collections
- (7) Other

3. Travelling Expenses

- (1) Elected Representatives
- (2) Employees of the Government
- (3) Other

4. Rentals

- (1) Land and Buildings
- (2) Motor Vehicles
- (3) Office Equipment
- (4) Laboratory Equipment
- (5) Other Equipment
- (6) Other

5. Insurance and Bonding

- (1) Casualty Insurance
- (2) Fidelity Bonds
- (3) Fire Insurance
- (4) Other

6. Workmen's Compensation Board

7. Heat, Light, Power and Water Services

8. Postage

9. Telephone, Telegraph and Messengers' Services

- (1) Telephone
- (2) Telegraph
- (3) Messengers' Services
- (4) Other

2. OTHER SERVICES (Concl'd)

10. Freight, Express, Cartage and Duty
 - (1) Duty
 - (2) Freight and Express
 - (3) Moving and Cartage
 - (4) Other
11. Other Transportation and Storage Charges (prisoners, students, etc.)
 - (1) Transportation of Prisoners
 - (2) Transportation of Students
 - (3) Ambulance and Armoured Car Services
 - (4) Other
12. Repair Services
 - (1) Highways, Roads and Bridges
 - (2) Other
 - (1) Land and Buildings
 - (2) Motor Vehicles
 - (3) Office Equipment
 - (4) Laboratory Equipment
 - (5) Other Equipment
 - (6) Ferries, Docks and Wharves
 - (7) Other
13. Advertising
 - (1) Newspapers, Magazines and Periodicals
 - (2) Radio
 - (3) Other
14. Other
 - (1) Entertainment
 - (2) Dominion
 - (1) Police
 - (2) Water Power Development and Investigations
 - (3) Other
 - (3) Municipalities Payments for Specific Services (excluding utilities)
 - (4) Fees for Maintenance of Prisoners
 - (5) Fees for Maintenance of Juvenile Offenders (trainees in correctional institutions)
 - (6) Cleaning and Exterminating Services
 - (7) Linen and Laundry Services
 - (8) Blueprinting, Developing, Photographic and Photostatic Services
 - (9) Subscriptions
 - (10) Memberships and Dues
 - (11) Binding
 - (12) Filing, Inspection and Recording Services
 - (13) Banking and Financial Services
 - (14) Other

3. MATERIALS AND SUPPLIES

1. Structural Materials and Supplies
 - (1) Building: Structural Materials and Supplies
 - (2) Electrical Materials
 - (3) Plumbing and Heating Materials
 - (4) Ventilating and Air-Conditioning Materials
 - (5) Painting Materials
 - (6) Other
2. Machinery and Equipment - Materials, Supplies and Parts
 - (1) Motor Vehicles' Supplies
 - (2) Motor Vehicles' Materials and Parts
 - (3) Office Equipment
 - (4) Other

3. MATERIALS AND SUPPLIES (Concl'd)

- 3. Printing, Stationery and Office Supplies
 - (1) Office Supplies
 - (2) Printed Stationery and Forms
 - (3) Printed Reports and Bulletins
 - (4) Printing and Reproducing Supplies
 - (5) Other
- 4. Food
 - (1) Food and Other Provisions
- 5. Clothing
 - (1) Clothing and Clothing Materials
- 6. Forage (Feed)
 - (1) Animal Forage and Supplies
- 7. Fuel
 - (1) Fuel Supplies
- 8. Household Cleaning and Laundry Supplies
 - (1) Cooking Utensils and Tableware
 - (2) Bedding and Other Textiles' Materials
 - (3) Refrigerating Supplies
 - (4) Personal Items
 - (5) Other Household Items
 - (6) Cleaning Supplies
 - (7) Exterminating and Disinfecting Supplies
 - (8) Laundry Supplies
 - (9) Other
- 9. Medical, Surgical and Laboratory Supplies
 - (1) Drugs and Medicines
 - (2) Dental Supplies
 - (3) Optical Supplies
 - (4) Hospital and Surgical Supplies
 - (5) Laboratory Supplies
 - (6) Veterinary Supplies
 - (7) Other
- 10. Educational and Teaching Supplies
 - (1) Text Books and Other Educational Supplies
- 11. Agricultural and Animal Supplies
 - (1) Fertilizer, Seed and Other Agricultural Supplies
 - (2) Plants, Shrubs, Trees and Other Botanical and Horticultural Supplies
 - (3) Harness, Horseshoes and Other Animal Supplies
 - (4) Other
- 12. Other
 - (1) Athletic and Playground Supplies
 - (2) Library and Museum Supplies
 - (3) Hand Tools and Hand Implements
 - (4) Safety Appliances
 - (5) Machine Tool Parts
 - (6) Household Implements
 - (7) Engineering, Surveying and Drafting Implements
 - (8) Other

4. PROPERTY AND EQUIPMENT

- 1. Expropriation or Purchase of Land (when not allocated to a specific project)

4. PROPERTY AND EQUIPMENT (Concl'd)

2. Acquisition of Buildings
 - (1) Expropriation or Purchase
 - (2) Construction by Contract
3. Acquisition of Structures other than Buildings
 - (1) Expropriation or Purchase
 - (2) Construction by Contract
4. Acquisition of Equipment
 - (1) Purchase of New Equipment
 - (2) Purchase of Used Equipment
5. Other

5. CONTRIBUTIONS, GRANTS AND SUBSIDIES

1. Government Enterprises and Other Funds
 - (1) Operating Deficits
 - (2) Operating Subsidies or Grants
 - (3) Share of Administration or Other Expenses
 - (4) Allocations of Specific Revenues
 - (5) Unexpended Balances of Appropriations
 - (6) Transfers to Reserve Funds
 - (7) Other
2. Municipalities
 - (1) Shared Revenue Contributions
 - (2) Grants-in-Aid
 - (1) Highways, Roads and Bridges
 - (2) Public Health
 - (3) Hospitals
 - (4) Unemployed Employables
 - (5) Unemployables
 - (6) Other
 - (3) General Subsidies
 - (4) Local Taxes or Payments in Lieu Thereof
3. School Corporations
 - (1) Shared-Revenue Contributions
 - (2) Grants-in-Aid and Subsidies
 - (3) Payments in Lieu of Taxes
 - (4) Other
4. Improvement, Drainage and Other Special Districts
 - (1) Grants-in-Aid
 - (2) Other
5. Personal Benefits and Care
 - (1) Contributions to Pension or Superannuation Funds
 - (2) Contributions to Unemployment Insurance Fund
 - (3) Contributions to Health Insurance Fund
 - (4) Contributions to Hospitalization Insurance Fund
 - (5) Old Age Pensions
 - (6) Blind Pensions
 - (7) Mothers' Allowances
 - (8) Relief Allowances - Unemployed Employables
 - (9) Relief Allowances - Unemployables
 - (10) Other
 - (1) Hospital Fees - per diem rates
 - (2) Other Welfare Institutions' Fees - per diem rates
 - (3) Tuition Fees
 - (4) Other

5. CONTRIBUTIONS, GRANTS AND SUBSIDIES (Concl'd)

- 6. Business and Industry
 - (1) Capital Assistance to Private Industry
 - (2) Production Bonuses and Subsidies
 - (3) Consumption Bonuses and Subsidies
 - (4) Other
- 7. Private Institutions and Organizations
 - (1) Grants
 - (2) Other
- 8. Other

6. DEBT CHARGES

- 1. Commissions on Bond or Debenture Sales and Other Charges for Management of Funded Debt
- 2. Discount (or Amount Amortized) on Bond or Debenture Sales
- 3. Funded Debt Retirement
 - (1) Principal Instalments
 - (2) Sinking Fund Contributions
- 4. Interest
 - (1) Bank Overdraft and Temporary Loans
 - (2) Guaranteed Debt Assumed
 - (3) Bonded Debt
 - (4) Savings Certificates or Deposits
 - (5) Treasury Bills
 - (6) Other
- 5. Loss on Foreign Exchange
- 6. Premium (or Amount Amortized) or Loss on Sales of Securities Purchased as Investments
- 7. Other

7. NON-EXPENSE AND SURPLUS PAYMENTS

- 1. Advances
 - (1) Government Enterprises and Other Funds
 - (2) Other Governments
 - (3) Other
- 2. Refunds of Previous Years' Revenue
- 3. Reserves
- 4. Other
 - (1) Write-offs
 - (2) Other

SECTION III

CLASSIFICATION OF RECEIPTS AND PAYMENTS

A standardized classification for recording receipts and payments of the capital and loan fund, sinking fund and/or special debt retirement fund, and trust funds, was adopted. The Conferences also subscribed to the general principle that transactions relating to these funds should be kept separate from those on general (ordinary) account. The classification (major and sub-captions), including references to conform with decisions made at the Sixth Conference, is as follows:

RECEIPTS

1. SALES OF PROVINCIAL BOND ISSUES (including treasury bills having a life of two or more year)
2. SALES OF TREASURY BILLS - (excluding renewals) (having a life of less than two years)
3. PROCEEDS FROM OTHER BORROWINGS
 31. Bank and Other Temporary Loans (excluding governments)
 32. Dominion Government Loans
 33. Other (specify)
4. REPAYMENTS OF LOANS AND ADVANCES, etc.
 41. Provincial Utilities, Boards, Commissions and Other Funds - (specify)
 42. Municipal Governments
 43. School Corporations
 44. Special Districts (Drainage, Irrigation, Dyking, etc.)
 45. Improvement Districts (Ontario, Saskatchewan and Alberta)
 46. Municipal Commissioner (Manitoba)
 47. Other (specify)
5. GRANTS OR SHARED-COST RECEIPTS
 51. Dominion Government
 52. Other Provincial Governments
 53. Municipal Governments
 54. School Corporations
 55. Other
6. SALES OF FIXED ASSETS
7. SALES OF INVESTMENTS (bonds, debentures or other securities)
8. REDEMPTION OF INVESTMENTS MATURED
9. RECEIPTS FROM OTHER FUNDS (excluding repayments of loans and advances) (specify)
10. TRUST DEPOSITS
11. SURPLUS AND OTHER RECEIPTS
 111. Provincial Land Sales (excluding school lands)
 112. Interest on Investments (bonds, debentures and other securities)
 113. Interest on Bank Deposits
 114. Interest on Loans or Advances to Other Funds
 115. Interest on Other Loans, Advances, etc.
 116. Other (specify)

PAYMENTS

12. RETIREMENT OF FUNDED DEBT (including treasury bills having a life of two or more years)
13. RETIREMENT OF TREASURY BILLS (excluding renewals) (having a life of less than two years)
14. REPAYMENT OF OTHER BORROWINGS
 141. Bank and Other Temporary Borrowings (excluding governments)
 142. Dominion Government Loans
 143. Other (specify)
15. LOANS AND ADVANCES
 151. Provincial Utilities, Boards, Commissions and Other Funds - (specify) .
 152. Municipal Governments
 153. School Corporations
 154. Special Districts (Drainage, Irrigation, Dyking, etc.)
 155. Improvement Districts (Ontario, Saskatchewan and Alberta)
 156. Municipal Commissioner (Manitoba)
 157. Other (specify)
16. CAPITAL AND EXTRAORDINARY EXPENDITURES
17. PURCHASE OF INVESTMENTS (bonds, debentures or other securities)
18. PAYMENTS TO OTHER FUNDS (excluding loans and advances) (specify)
19. TRUST PAYMENTS
20. SURPLUS AND OTHER PAYMENTS (specify)

SECTION IV

PROVINCIAL PUBLIC ACCOUNTS

While this Section contains the detail recommended to be shown in the principal and supplementary statements included in the Public Accounts, it also reflects the minimum detail required to meet the statistical needs of the Dominion Bureau of Statistics. The 1933 Conference recommendation led to a balance sheet classification of more modest proportions but by 1947, heightened interest in balance sheet details resulted in the pro forma statements contained in this Section. Subsequent events have only served to emphasize the foresight shown by the 1947 Conference.

1. Interim Financial Reports and Preliminary Estimates of Fiscal Years' Operations

The Continuing Committee of the 1943 Conference considered this matter at some length and while it recognized the value of such reports it did not feel that specific recommendations should be made thereon at that time. No further action has been taken.

2. Currentness of Public Accounts

The Continuing Committee of the 1943 Conference recommended that the main financial statements now included in provincial public accounts be released within three months after the end of the fiscal period.

In the discussion on this question, it was pointed out by provincial representatives that there might be practical difficulties in achieving this objective, as well as legal and statutory restrictions, in some instances, which would not permit public accounts' information to be released before presentation to the Legislature. It was generally felt, however, that such was a very desirable objective and with the understanding that practical difficulties and existing restrictions would be given full recognition the recommendation of the Committee was finally approved in principle.

3. Form and Content of Provincial Public Accounts

This subject has been considered by and referred to at each of the Conferences held to date and considered by Continuing Committees of the Conferences. The Committees appointed at the 1947 and 1952 Conferences were specifically charged to study and report on the matter. A set of pro forma statements, recommended for inclusion in the Public Accounts, was submitted to the 1953 Conference and approved. These statements follow:

Reference:

First Conference (1933)	Resolution No. 5
Fourth Conference (1947)	Resolution No. 2
Fifth Conference (1952)	Resolution No. 1
Sixth Conference (1953)	Resolution No. 2

PRO FORMA STATEMENTS

STATEMENT

TITLE

Principal Statements

- | | |
|---|---|
| 1 | Balance Sheet |
| 2 | Summary Statement of Revenue and Expenditure - Ordinary or Income Account |
| 3 | Statement of Receipts and Payments - Current, Capital and Trust Accounts |
| 4 | Source and Application of Funds |
| 5 | Revenue - Ordinary or Income Account by Source |
| 6 | Expenditure - Ordinary or Income Account by Function |
| 7 | Expenditure - Ordinary or Income and Capital Accounts by Object |

Supplementary Statements

- | | |
|----|--|
| 8 | Investments |
| 9 | Accounts and Taxes Receivable Including Interest |
| 10 | Due from Trust Accounts |
| 11 | Loans and Advances Including Interest |
| 12 | Agreements of Sale, Mortgages Receivable and Properties Held for Sale Including Interest |
| 13 | Fixed Assets |
| 14 | Extraordinary Expenses Capitalized and Intangibles |
| 15 | Funded Debt |
| 16 | Treasury Bills |
| 17 | Trust Deposits |
| 18 | Accounts and Interest Payable |
| 19 | Due to Trust Accounts |
| 20 | Reserves |
| 21 | Unexpended Balances |
| 22 | Deferred Revenue |
| 23 | Excess of Assets Over Liabilities and Reserves |
| 24 | Contingent Liabilities |

PROVINCE OF _____

BALANCE SHEET

As At March 31, 19__

ASSETS

General Section

	<u>19 (1)</u>	<u>19 (2)</u>
1. Cash on Hand and In Banks or Other Depositories	\$.....	\$.....
2. Investments (Schedule No. 1)
3. Accounts and Taxes Receivable including Interest (Schedule No. 2)	\$.....	
4. Less Provision for Uncollectibles
5. Due from Trust Accounts (Schedule No. 3)
6. Loans and Advances including Interest (Schedule No. 4)	
7. Less Provision for Uncollectibles
8. Agreement of Sale, Mortgages Receivable and Properties Held for Sale including Interest (Schedule No. 5)	
9. Less Provision for Uncollectibles
10. Inventories - (materials, supplies and other stocks on hand)
11. Accrued Revenue
12. Prepaid and Deferred Charges
13. Fixed Assets (Schedule No. 6)
14. Extraordinary Expenses Capitalized and Intangibles (Schedule No. 7)
15. Excess of Liabilities and Reserves over Assets
	<u>.....</u>	<u>.....</u>

Trust Section

1. Cash	.....	.....
2. Investments	.....	.....
3. Due from General Account	.....	.....
4. Other - (specify)	.....	.....
	<u>.....</u>	<u>.....</u>

Auditor's Certificate

- (1) Figures for current year.
(2) Figures for preceding year.

PROVINCE OF _____

BALANCE SHEET

As At March 31, 19__

LIABILITIES

General Section

		19 (1)	19 (2)
1. Funded Debt (Schedule No. 8)	\$.....		
2. Less Sinking Fund Assets	\$.....	\$.....
3. Treasury Bills (Schedule No. 9)	
4. Temporary Loans and Overdrafts	
5. Savings Deposits and Certificates	
6. Trust Deposits - (where funds held in general account) (Schedule No. 10)	
7. Accounts and Interest Payable (Schedule No. 11)	
8. Accrued Expenditures	
9. Due to Trust Accounts (Schedule No. 12)	
10. Reserves (Schedule No. 13)	
11. Unexpended Balances (Schedule No. 14)	
12. Deferred Revenue (Schedule No. 15)	
13. Excess of Assets over Liabilities and Reserves (Schedule No. 16)	
		<u>.....</u>	<u>.....</u>

* Trust Section

1. Trust Deposits	.....	.....
2. Due to General Account	.....	.....
3. Other - (specify)	.....	.....

* Does not include securities for which the province acts as custodian

.....

Contingent Liabilities (Schedule No. 17)

.....

- (1) Figures for current year.
(2) Figures for preceding year.

PROVINCE OF _____

SUMMARY STATEMENT OF REVENUE - ORDINARY OR INCOME ACCOUNT

Fiscal Year Ended March 31, 19__

BY DEPARTMENTS

	<u>GROSS</u>	LESS APPLIED AGAINST <u>EXPENDITURES</u>	<u>NET</u>
1	\$.....	\$.....	\$.....
2
3
4
5
6
7
8
9
10
11
12
13
14
15	<u>.....</u>	<u>.....</u>	<u>.....</u>
	<u>.....</u>
16 Excess of Expenditure Over Revenue	<u>.....</u>		<u>.....</u>
	<u>.....</u>		<u>.....</u>

PROVINCE OF _____

SUMMARY STATEMENT OF EXPENDITURE - ORDINARY OR INCOME ACCOUNT

Fiscal Year Ended March 31, 19__

BY DEPARTMENTS

	<u>GROSS</u>	<u>LESS REVENUES DEDUCTED</u>	<u>NET</u>
1	\$.....	\$.....	\$.....
2
3
4
5
6
7
8
9
10
11
12
13
14
15	<u>.....</u>	<u>.....</u>	<u>.....</u>
	<u>.....</u>
16 Excess of Revenue Over Expenditure	<u>.....</u>		<u>.....</u>
	<u>.....</u>		<u>.....</u>

PROVINCE OF _____

STATEMENT OF RECEIPTS

CURRENT, CAPITAL AND TRUST ACCOUNTS

Fiscal Year Ended March 31, 19__

1	Current Revenue Receipts	\$.....
2	Sales of Provincial Bond Issues(a)	.....
3	Sales of Treasury Bills(b)	.....
4	Proceeds from Other Borrowings	.....
5	Repayments of Loans and Advances	.....
6	Sales of Fixed Assets	.....
7	Sales of Investments	.....
8	Redemption of Investments Matured	.....
9	Receipts from Other Funds	.....
10	Trust Deposits	.....
11	Surplus and Other Receipts	<u>.....</u>
	
12	Cash on Hand or in Bank Beginning of Period	
	or	
	Bank Overdraft at End of Period	<u>.....</u>
		<u>.....</u>
	<u>Trust Accounts - (specify)</u>	
1		.....
2		.....
3		<u>.....</u>
	
4	Cash on Hand or in Bank Beginning of Period	
	or	
	Bank Overdraft at End of Period	<u>.....</u>
		<u>.....</u>

- (a) Including treasury bills having a life of two or more years.
(b) Excluding treasury bills having a life of two or more years.

PROVINCE OF _____

STATEMENT OF PAYMENTS

CURRENT, CAPITAL AND TRUST ACCOUNTS

Fiscal Year Ended March 31, 19__

1	Current Expenditure Payments	\$.....
2	Retirement of Funded Debt(a)	.....
3	Retirement of Treasury Bills(b)	.....
4	Repayment of Other Borrowings	.....
5	Loans and Advances	.....
6	Capital and Extraordinary Expenses	\$.....
	* Less Grants or Shared-Cost Receipts	<u>.....</u>
7	Purchase of Investments	.....
8	Payments to Other Funds	.....
9	Trust Payments	.....
10	Surplus and Other Payments	<u>.....</u>
	
11	Cash on Hand or in Bank End of Period	
	or	
	Bank Overdraft at Beginning of Period	<u>.....</u>
		<u>.....</u>
	<u>Trust Accounts</u> - (specify)	
1		.....
2		.....
3		<u>.....</u>
	
4	Cash on Hand or in Bank End of Period	
	or	
	Bank Overdraft at Beginning of Period	<u>.....</u>
		<u>.....</u>

* Where it is not the practice to show capital expenditures on a net basis, grants and shared-cost receipts would appear as a separate item in the receipts statement.

(a)(b) See footnotes to statement of receipts.

PROVINCE OF _____

SOURCE AND APPLICATION OF FUNDS

Fiscal Year Ended March 31, 19__

SOURCE OF FUNDS

1. Funds Provided from Net Revenues:

Excess of Revenue over Expenditure per Statement 2	\$.....	
Add Charges against Revenue not Requiring an Outlay of Funds during year:		
Provision for Bond Discount	.....
Provision for Sinking Fund or Debt Retirement	.....
Other (specify)	<u>.....</u>	\$.....

2. Increase in Liabilities to the Public:

Funded Debt (including Treasury Bills with a term of two or more years)	\$.....	
Less Sinking Funds	<u>.....</u>	.....
Treasury Bills (with a term of less than two years)		.....
Other Liabilities to the Public	<u>.....</u>	.....

3. Funds Provided from Realization of Assets:

Repayment of Loans and Advances	.....
Repayment of Mortgages and Agreements and Sale of Properties	.....
Reduction in Cash Balances	.....
Net Sale of Investments	.....
Reduction in Accounts, Taxes and Interest Receivable	.....
Reduction in Inventories	.....
Reduction in Prepaid and Deferred Charges and Accrued Revenue	<u>.....</u>	.....

4. Increase in Liabilities (other than liabilities to public):

Accrued Expenditures	.....
Due to Trust Funds	.....
Unexpended Balances and Deferred Revenue	<u>.....</u>	.....
Total of Funds Provided		\$ <u>.....</u>

PROVINCE OF _____

SOURCE AND APPLICATION OF FUNDS

Fiscal Year Ended March 31, 19__

APPLICATION OF FUNDS

1. For Increase in Assets:			
Fixed Assets Acquired		\$.....	
Extraordinary Expenditures Capitalized and Intangibles		.....
New Loans and Advances		.....
Increase in Mortgages and Agreements and Properties acquired for Resale		.....
Increase in Cash Balances		.....
Increase in Investments		.....
Increase in Accounts, Taxes and Interest Receivable		.....
Increase in Inventories		.....
Increase in Prepaid and Deferred Charges and Accrued Revenue		<u>.....</u>	\$.....
2. Decrease in Liabilities to the Public:			
Funded Debt (including Treasury Bills with a term of two or more years)		\$.....	
Less Sinking Funds		<u>.....</u>	.....
Treasury Bills (with a term of less than two years)		.....
Other Liabilities to the Public		<u>.....</u>	.....
3. For Reduction of Liabilities (other than liabilities to public):			
Accrued Expenditures		.....
Due to Trust Funds		.....
Unexpended Balances and Deferred Revenue		<u>.....</u>	.....
4. For Financing Net Excess of Expenditure over Revenue:			
Excess of Expenditure over Revenue		.....
Less: Charges against Revenue not requiring an outlay of funds during the year:-			
Provision for Bond Discount		.....
Provision for Sinking Fund or Debt Retirement		.....
Provision for Depreciation		.....
Other (specify)		<u>.....</u>	<u>.....</u>
Total of Funds Applied			\$ <u>.....</u>

NOTE: In addition to the above statement, a province may recapitulate to emphasize separately any point as it sees fit. Transactions of major importance which enter into the increase or decrease in Surplus Account should be shown in appropriate sections; the remainder to be netted as "Net increase or net decrease in Surplus".

PROVINCE OF _____

REVENUE - ORDINARY OR INCOME ACCOUNT

BY SOURCE

Fiscal Year Ended March 31, 19__

	19	19
* 1 <u>TAXES</u>		
* 11 Corporations - (excluding item 12-121)	\$.....	\$.....
* 12 Income		
* 121 Corporations
* 122 Individuals
* 123 Other (dividends and interest, rents and royalties, if taxed separately)
* 13 Property
* 14 Sales		
* 141 Alcoholic Beverages
* 142 Amusements and Admissions
* 143 General
* 144 Motor Fuel and Fuel Oil
* 145 Tobacco
* 146 Other Commodities and Services
* 15 Succession Duties
* 16 Other
* 2 <u>FEDERAL TAX RENTAL AGREEMENTS</u>
Note: (Excluding share of income tax collected from companies engaged in generation or distribution of electric energy, gas or steam which is classified under item 7-73)		
* 3 <u>PRIVILEGES, LICENCES AND PERMITS</u>		
* 31 Liquor Control and Regulation
* 32 Motor Vehicles
* 33 Natural Resources
* 34 Other

PROVINCE OF _____

REVENUE - ORDINARY OR INCOME ACCOUNT

BY SOURCE

Fiscal Year Ended March 31, 19__

(Continued)

	<u>19</u>	<u>19</u>
* 4 <u>SALES AND SERVICES</u>	\$.....	\$.....
* 5 <u>FINES AND PENALTIES</u>		
* 51 Liquor Control
* 52 Other
* 6 <u>INTEREST, DISCOUNT, PREMIUM AND EXCHANGE</u>		
* 61 Interest - (including other governments and other funds)
* 62 Discount (or Amount Amortized) or Profit on Sale of Securities Purchased as Investments
* 63 Premiums (or Amount Amortized) on Provincial Bond Sales
* 64 Profit on Foreign Exchange
* 65 Other
* 7 <u>CONTRIBUTIONS FROM OTHER GOVERNMENTS - (excluding Tax Rental Agreements)</u>		
* 71 Grants-in-Aid and Shared-Cost Contributions
* 72 Subsidies
* 73 Other
* 8 <u>CONTRIBUTIONS FROM GOVERNMENT ENTERPRISES AND OTHER FUNDS</u>		
* 81 Profits - (actually taken into revenue)
* 82 Other

PROVINCE OF _____

REVENUE - ORDINARY OR INCOME ACCOUNT

BY SOURCE

Fiscal Year Ended March 31, 19__

(Concluded)

	<u>19</u>	<u>19</u>
* 9 <u>OTHER</u>	\$.....	\$.....
* 10 <u>NON-REVENUE AND SURPLUS RECEIPTS</u>		
* 101 Refund of Previous Years' Expenditures
* 102 Repayment of Advances - (if credited to revenue)
* 103 Other	<u>.....</u>	<u>.....</u>

Excess of Expenditure Over Revenue	<u>.....</u>	<u>.....</u>
	<u>.....</u>	<u>.....</u>

Where it is the practice to report revenue and expenditure on a net basis, Statements 5 and 6 should be prepared in columnar form to show gross amounts as well as the deduction therefrom for each item affected.

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME ACCOUNT

BY FUNCTION

Fiscal Year Ended March 31, 19__

	<u>19</u>	<u>19</u>
* 1 <u>GENERAL GOVERNMENT</u>		
* 11 Executive and Administrative	\$.....	\$.....
* 12 Legislative
* 13 Research, Planning and Statistics
* 14 Other
* 2 <u>PROTECTION OF PERSONS AND PROPERTY</u>		
* 21 Law Enforcement
* 22 Corrections
* 221 Juvenile Delinquents		
* 222 Other Offenders		
* 223 Others		
* 23 Police Protection
* 24 Other
* 3 <u>TRANSPORTATION AND COMMUNICATIONS - (Not Utilities)</u>		
* 31 Airways
* 32 Highways, Roads and Bridges
* 33 Railways
* 34 Telephone, Telegraph and Wireless
* 35 Waterways
* 36 Other

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME ACCOUNT

BY FUNCTION

Fiscal Year Ended March 31, 19__

(Continued)

	<u>19</u>	<u>19</u>
* 4 <u>HEALTH AND SOCIAL WELFARE</u>		
* 41 Health		
* 411 General	\$.....	\$.....
* 412 Public Health
* 413 Medical, Dental and Allied Services
* 414 Hospital Care
* 42 Social Welfare		
* 421 Aid to Aged Persons
* 422 Aid to Blind Persons
* 423 Aid to Unemployed Employables
* 424 Aid to Unemployables
* 425 Mothers' Allowances
* 426 Child Welfare
* 427 Labour - (Excluding farm labour which is classified under item 7-73)
* 428 Other Social Welfare
* 5 <u>RECREATIONAL AND CULTURAL SERVICES</u>		
* 51 Archives, Art Galleries, Museums and Libraries
* 52 Parks, Beaches and other Recreational Areas
* 53 Physical Culture
* 54 Other

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME ACCOUNT

BY FUNCTION

Fiscal Year Ended March 31, 19__

(Continued)

	<u>19</u>	<u>19</u>
* 6 <u>EDUCATION</u>		
* 61 Schools Operated by Local Authorities	\$.....	\$.....
* 62 Universities, Colleges and Other Schools - (excluding * 63)
* 63 Education of the Handicapped
* 64 Superannuation and Pensions
* 65 Other
* 7 <u>NATURAL RESOURCES AND PRIMARY INDUSTRIES</u>		
* 71 Fish and Game
* 72 Forests
* 73 Lands: Settlement and Agriculture
* 74 Minerals and Mines
* 75 Water Resources
* 76 Other
* 8 <u>TRADE AND INDUSTRIAL DEVELOPMENT</u>
* 9 <u>LOCAL GOVERNMENT PLANNING AND DEVELOPMENT</u>
*10 <u>DEBT CHARGES</u>		
* 101 Commissions on Bond or Debenture Sales and Other Management Charges
* 102 Discount (or Amount Amortized) on Provincial Bond Sales
* 103 Bonded Debt Retirement

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME ACCOUNT

BY FUNCTION

Fiscal Year Ended March 31, 19__

(Continued)

	<u>19</u>	<u>19</u>
* 10 <u>DEBT CHARGES (Concluded)</u>		
* 104 Interest	\$.....	\$.....
* 105 Loss on Foreign Exchange
* 106 Premium (or Amount Amortized) or Loss on Sale of Securities Purchased as Investments
* 107 Other
* 11 <u>CONTRIBUTIONS TO OTHER GOVERNMENTS</u>		
* 111 Shared-Revenue Contributions
* 112 Subsidies
* 113 Other
* 12 <u>CONTRIBUTIONS TO GOVERNMENT ENTERPRISES AND OTHER FUNDS</u>		
* 121 Administrative and Other Special Funds
* 122 Farms and Institutions
* 123 Public Service and Trading Enterprise Funds
* 124 Trust, Reserve and Agency Funds
* 125 Working Capital Funds
* 13 <u>OTHER</u>		
* 131 Civil Defence
* 132 Housing
* 133 Other

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME ACCOUNT

BY FUNCTION

Fiscal Year Ended March 31, 19__

(Concluded)

	<u>19</u>	<u>19</u>
* 14 <u>NON-EXPENSE AND SURPLUS PAYMENTS</u>		
* 141 Advances - (including implementation of guarantees)		
* 1411 Other Funds	\$.....	\$.....
* 1412 Other Governments
* 1413 Other
* 142 Refunds of Previous Years' Revenue
* 143 Other	<u>.....</u>	<u>.....</u>

Excess of Revenue Over Expenditure	<u>.....</u>	<u>.....</u>
	<u>.....</u>	<u>.....</u>

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME AND CAPITAL ACCOUNTS

BY OBJECT

Fiscal Year Ended March 31, 19__

19__			19__		
<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>	<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>
1 PERSONAL SERVICES					
11 Sessional Indemnities	\$.....	\$.....	\$.....	\$.....	\$.....
12 Salaries and Wages
13 Retiring Allowances or Gratuities
14 Other
	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
2 OTHER SERVICES					
21 Professional Services
22 Fees, Commissions, etc.
23 Travelling Expenses
24 Rentals
25 Insurance and Bonding
26 Workmen's Compensation Board
27 Heat, Light, Power and Water Services
28 Postage
29 Telephone, Telegraph and Messengers' Services
30 Freight, Express, Cartage and Duty
31 Other Transportation and Storage Charges - (prisoners, students, etc.)
32 Repair Services
33 Advertising
34 Other
	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>

PROVINCE OF _____

EXPENDITURE - ORDINARY OF INCOME AND CAPITAL ACCOUNTS

BY OBJECT

Fiscal Year Ended March 31, 19__

(Continued)

19__				19__		
	<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>	<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>
3 <u>MATERIALS AND SUPPLIES</u>						
31 Structural Materials and Supplies	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
32 Machinery and Equipment - (materials supplies and parts)
33 Printing, Stationery and Office Supplies
34 Food
35 Clothing
36 Forage - (feed)
37 Fuel
38 Household Cleaning and Laundry Supplies
39 Medical, Surgical and Laboratory Supplies
40 Educational and Teaching Supplies
41 Agricultural, Horticultural and Animal Supplies
42 Other	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME AND CAPITAL ACCOUNTS

BY OBJECT

Fiscal Year Ended March 31, 19__

(Continued)

		19__			19__		
		<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>	<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>
4	<u>PROPERTY AND EQUIPMENT</u>						
41	Expropriation or Purchase of Land - (when not allocated to a specific project)	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
42	Acquisition of Buildings	.....	.....	.....	.....	.....	.....
43	Acquisition of Structures other than Buildings	.....	.....	.....	.....	.....	.....
44	Acquisition of Equipment	.....	.....	.....	.....	.....	.....
45	Other	.....	.....	.....	.....	.....	.....
		<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
5	<u>CONTRIBUTIONS, GRANTS AND SUBSIDIES</u>						
51	Government Enterprises and Other Funds	.....	.....	.....	.....	.....	.....
52	Municipalities	.....	.....	.....	.....	.....	.....
53	School Corporations	.....	.....	.....	.....	.....	.....
54	Improvement, Drainage and Other Special Districts	.....	.....	.....	.....	.....	.....
55	Personal Benefits and Care	.....	.....	.....	.....	.....	.....
56	Business and Industry	.....	.....	.....	.....	.....	.....
57	Private Institutions and Organizations	.....	.....	.....	.....	.....	.....
58	Other	.....	.....	.....	.....	.....	.....
		<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>

PROVINCE OF _____

EXPENDITURE - ORDINARY OR INCOME AND CAPITAL ACCOUNTS

BY OBJECT

Fiscal Year Ended March 31, 19__

(Concluded)

			19__			19__		
			<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>	<u>TOTAL</u>	<u>INCOME</u>	<u>CAPITAL</u>
6	<u>DEBT CHARGES</u>							
61	Commissions on Bond or Debenture Sales and Other Charges for Management of Funded Debt		\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
62	Discount (or Amount Amortized) on Bond or Debenture Sales		.....	.....	.....	.....	.....	.....
63	Funded Debt Retirement		.....	.....	.....	.....	.....	.....
64	Interest		.....	.....	.....	.....	.....	.....
65	Loss on Foreign Exchange		.....	.....	.....	.....	.....	.....
66	Premium (or Amount Amortized) or Loss on Sales of Securities Purchased as Investments		.....	.....	.....	.....	.....	.....
67	Other		.....	.....	.....	.....	.....	.....
			<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
7	<u>NON-EXPENSE AND SURPLUS PAYMENTS</u>							
71	Advances		.....	.....	.....	.....	.....	.....
72	Refunds of Previous Years' Revenue		.....	.....	.....	.....	.....	.....
73	Reserves		.....	.....	.....	.....	.....	.....
74	Other		.....	.....	.....	.....	.....	.....
			<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>

PROVINCE OF _____

SCHEDULE NO. 1

INVESTMENTS

As At March 31, 19__

	19__		19__
1 Bonds, Debentures or Other Securities Issued or Guaranteed by:			
11 Government of Canada			
111 Direct	\$.....		\$.....
112 Guaranteed	<u>.....</u>	\$.....	<u>.....</u> \$.....
12 Own Province			
121 Direct
122 Guaranteed	<u>.....</u>	<u>.....</u>
13 Other Provinces			
131 Direct - (specify province)
132 Guaranteed - (specify province)	<u>.....</u>	<u>.....</u>
14 Municipal and School Corporations			
141 Own Province
142 Other Provinces	<u>.....</u>	<u>.....</u>
15 Other - (specify)		<u>.....</u>	<u>.....</u>
16 Total Securities		\$.....	\$.....
2 Other Investments - (specify)	
	<u>.....</u>	<u>.....</u>
		<u>.....</u>	<u>.....</u>

PROVINCE OF _____

SCHEDULE NO. 2

ACCOUNTS AND TAXES RECEIVABLE INCLUDING INTEREST

As At March 31, 19__

	19__	19__
1 <u>ACCOUNTS RECEIVABLE</u>		
11 Government of Canada	\$.....	\$.....
12 Provinces
13 Municipalities
14 School Corporations
15 Special Districts
16 Other
	<u>.....</u>	<u>.....</u>
2 <u>TAXES RECEIVABLE</u>		
21 Government of Canada
22 Provinces
23 Municipalities
24 School Corporations
25 Special Districts
26 Other
	<u>.....</u>	<u>.....</u>

STATEMENT NO. 10

PROVINCE OF _____

SCHEDULE NO. 3

DUE FROM TRUST ACCOUNTS

As At March 31, 19__

(specify)

19__

19__

\$.....

\$.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

PROVINCE OF _____

SCHEDULE NO. 4

LOANS AND ADVANCES INCLUDING INTEREST

As At March 31, 19__

	<u>19__</u>	<u>19__</u>
1 Government of Canada	\$.....	\$.....
2 Provinces
3 Municipalities
4 School Corporations
5 Special Districts
6 Other	<u>.....</u>	<u>.....</u>
	<u>.....</u>	<u>.....</u>

PROVINCE OF _____

SCHEDULE NO. 5

AGREEMENTS OF SALE, MORTGAGES RECEIVABLE AND PROPERTIES
HELD FOR SALE INCLUDING INTEREST

As At March 31, 19__

	19__	19__
1 <u>AGREEMENTS OF SALE AND MORTGAGES RECEIVABLE</u>		
11 Government of Canada	\$.....	\$.....
12 Provinces
13 Municipalities
14 School Corporations
15 Special Districts
16 Other
	<u>.....</u>	<u>.....</u>
2 <u>PROPERTIES HELD FOR SALE</u>		
21 Government of Canada
22 Provinces
23 Municipalities
24 School Corporations
25 Special Districts
26 Other
	<u>.....</u>	<u>.....</u>

PROVINCE OF _____

SCHEDULE NO. 6

FIXED ASSETS

As At March 31, 19__

19

19

Physical Classification

1 Land	\$.....	\$.....
2 Buildings	.....	.....
3 Machinery, Plant and Equipment	.....	.....
4 Improvements and Other		
41 Bridges	\$.....	\$.....
42 Docks and Wharves	.....	.....
43 Drainage, Irrigation Dykes and Dyking	.....	.....
44 Ferries	.....	.....
45 Highways and Roads	.....	.....
46 Parks and Beaches	.....	.....
47 Waterways - (including breakwaters and harbour development, etc.)	.....	.....
48 Other	.....	.....

Note: It is recommended that this statement should include a footnote indicating the province's method of the treatment of fixed assets.

PROVINCE OF _____

SCHEDULE NO. 7

EXTRAORDINARY EXPENSES CAPITALIZED AND INTANGIBLES

As At March 31, 19__

19 19

Nature or Purpose of Expenditure

1	Bonuses and Subsidies - (specify purpose)	\$.....	\$.....
2	Reforestation Programmes	.....	.....
3	Disaster Emergencies	.....	.....
4	Land and Mineral Surveys and Development	.....	.....
5	Water Power and Storage Surveys and Development	.....	.....
6	Contributions to Construction or Reconstruction Projects of Other Governments and Special Districts - (specify agency and type of project)	.....	.....
7	Other	<u>.....</u>	<u>.....</u>
		<u>.....</u>	<u>.....</u>

STATEMENT NO. 15

PROVINCE OF _____

SCHEDULE NO. 8

FUNDED DEBT^(a)

As At March 31, 19__

Series	Nature of Series	Date of Issue	Date of Maturity	Interest Rate %	Where Payable	Amount of Issue \$	Amount Out - standing \$
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(a) Including treasury bills having a life of two or more years.

PROVINCE OF _____

SCHEDULE NO. 9

TREASURY BILLS^(a)

As At March 31, 19__

HELD BY

Series	Interest Rate %	Term	HELD BY			
			Government of Canada \$	Own Sinking Funds \$	Other Provincial Funds \$	Banks and Other Investors \$
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(a) Excluding treasury bills having a life of two or more years.

STATEMENT NO. 17

PROVINCE OF _____

SCHEDULE NO. 10

TRUST DEPOSITS

As At March 31, 19____

	19____	19____
<u>Particulars</u>		
1	\$.....	\$.....
2
3
4
5	<u>.....</u>	<u>.....</u>
	<u>.....</u>	<u>.....</u>

This schedule is intended to provide detail of item 6, General Section, or item 1, Trust Section, of the Balance Sheet Liabilities appearing in statement 1.

STATEMENT NO. 18

PROVINCE OF _____

SCHEDULE NO. 11

ACCOUNTS AND INTEREST PAYABLE

As At March 31, 19____

	<u>19____</u>	<u>19____</u>
1 Government of Canada	\$.....	\$.....
2 Provinces
3 Municipalities
4 School Corporations
5 Special Districts
6 Other	<u>.....</u>	<u>.....</u>
	<u>.....</u>	<u>.....</u>

STATEMENT NO. 19

PROVINCE OF _____

SCHEDULE NO. 12

DUE TO TRUST ACCOUNTS

As At March 31, 19____

(specify)

<u>19</u> ____	<u>19</u> ____
\$.....	\$.....
.....
.....
.....
.....
<u>.....</u>	<u>.....</u>
<u>.....</u>	<u>.....</u>

STATEMENT NO. 20

PROVINCE OF _____

SCHEDULE NO. 13

RESERVES

BY NAME, TITLE OR PURPOSE

As At March 31, 19 ____

Particulars

1	\$.....
2	.....
3	.....
4	<u>.....</u>
5	<u>.....</u>

STATEMENT NO. 21

PROVINCE OF _____

SCHEDULE NO. 14

UNEXPENDED BALANCES

BY NAME, TITLE OR PURPOSE

As At March 31, 19__

	19__	19__
<u>Particulars</u>		
	\$.....	\$.....

Note:

Unexpended Balances may be broadly defined as that portion of an appropriation or allotment which has not been expended. As applied to provincial government finances this statement should also include such items as:

- (1) the balance of a fund or account to which certain revenues are credited and from which expenditures are made and charged directly to the fund or account balance
- (2) the balance of a grant made to a province which has not been expended at the date of the balance sheet and the unexpended portion is not included in revenue for the year but credited to a liability account
- (3) unexpended balances of appropriations, where such do not lapse at the end of the year
- (4) recovery from an insurance company on a fire loss not included in revenue but credited to a special account

As indicated from the foregoing illustrations, such balances while appearing on the liability side of provincial balance sheets, are not actual liabilities but are merely the balance of funds which can be spent in future years.

PROVINCE OF _____

SCHEDULE NO. 15

DEFERRED REVENUE

As At March 31, 19__

19__ 19__

Particulars

\$.....	\$.....
.....
.....
.....

Note:

Deferred revenue may be described as revenue that has been received but is applicable to a future fiscal period, such as, revenue from licences or taxes paid to the province before they are due or while received in one fiscal period may be applicable to the whole or a portion of the succeeding fiscal period. If it is the practice to treat such revenues on a deferred basis rather than consider them as revenues for the year in which received, the deferred portion should be reflected in this statement.

STATEMENT NO. 23

PROVINCE OF _____

SCHEDULE NO. 16

*EXCESS OF ASSETS OVER LIABILITIES AND RESERVES

Changes During Fiscal Year Ended March 31, 19

	<u>DEBIT</u>	<u>CREDIT</u>
1. Balance at Beginning of Year	\$.....	\$.....
2 Changes During Year (specify)
3 Balance at Close of Year	<u>.....</u>	<u>.....</u>
	<u>.....</u>	<u>.....</u>

* Or Excess of Liabilities and Reserves over Assets, as the case may be.

STATEMENT NO. 24

PROVINCE OF _____

SCHEDULE NO. 17

CONTINGENT LIABILITIES

As At March 31, 19__

		Principal Outstanding		Less Sinking Funds*		Net Liability	
		19__	19__	19__	19__	19__	19__
Guaranteed Bonds or Debentures							
1		\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
2	
3	
4	
		<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>
Guaranteed Bank Loans							
1					
2					
3					
4					
						<u>.....</u>	<u>.....</u>
Other Guarantees							
1					
2					
3					
4					
						<u>.....</u>	<u>.....</u>
Other Contingencies							
1					
2					
3					
4					
						<u>.....</u>	<u>.....</u>
Total Contingent Liabilities						<u>.....</u>	<u>.....</u>

* Includes sinking funds held by the province as well as other sinking funds held by, or for, the issuer of the bonds which are guaranteed.

SECTION V

CLASSIFICATION OF FUNDS

A basis for grouping the various funds or activities for which separate accounts are maintained, into three major categories for the purposes of public finance statistics, was approved, as set out in the following.

The Committees' further recommendations that only cash balances or the investment thereof be included in the general trust accounts; and that securities also be omitted where the province acts as custodian and there is no administrative responsibility regarding the use or investment thereof, such as in the case of securities deposited by insurance companies as provided by Statute, were also approved with Messrs. Huckvale and Christie recording opposition.

In conjunction with these recommendations, the Committees referred to the general question of establishing separate funds for such special purposes as holding investments, earmarking revenues and segregating service costs. It was the view of the Committees that the practice of creating such special funds should be discouraged and the policy of the Municipal Finance Officers' Association of the United States and Canada, in this respect was drawn to the attention of the Conference as follows:

"Each locality should be permitted to combine its funds and its tax levies so that all general activities can be financed through a single general fund. A large number of separate tax levies complicates accounting, increases the likelihood of protecting special interests and tends to increase the over-all tax levy. Earmarking by either the state or the local governments leads to favoritism, distortion of services, and inflexible programs".

General Section Funds (to include)

1. Capital and Loan Fund
2. Sinking Fund
3. Revenue (Ordinary) Fund
4. Working Capital Funds
5. Provincial Farms and Other Institutions
6. Administrative or Special Funds, irrespective of where or how held

Trust Section (to include)

1. Governmental and quasi-governmental agencies' funds such as those of:
 - (a) municipalities,
 - (b) school districts or corporations,
 - (c) special districts - improvement, dyking, drainage, irrigation and hospital districts.
2. Superannuation or retirement benefit funds such as those of:
 - (a) provincial civil service superannuation or pension funds,
 - (b) teachers' superannuation funds,
 - (c) municipal superannuation funds.
3. Private funds, such as those resulting from bequests, endowments and other deposits held in trust.
4. Funds of provincial boards, commissions or other corporate fiscal entities, deposited with the Provincial Treasurer or other responsible public official.

Government Enterprises (to include)

1. Utility Services
2. Trading Enterprises
3. Financial and Credit Enterprises
4. Agricultural and Farm Loan Enterprises

Universities and Colleges

Working Capital Funds

Where the purchase and distribution of materials, supplies and equipment and the rental of equipment, etc., is carried out by means of a department, or departmental agency, on a basis similar to a working capital fund, and a charge made to the consuming department or individual, only the net surplus or deficit of the department or agency will be carried to revenue or expenditure.

Where materials are purchased for resale, even if not handled by a departmental agency as in the preceding paragraph, only the net profit or loss on the transaction will be carried to revenue or expenditure.

Provincial Farms, Hospitals and Other Institutions

Revenues and expenditures of provincial farms, hospitals and other institutions are to be included in the general revenue and expenditure statements at gross amounts and classified according to the respective captions adopted in this latter respect.

Administrative or Special Service Funds

The Committee referred to the general question of establishing separate funds for such special purposes as holding investments, earmarking revenues and segregating service costs. It was the view of the Committee that the practice of creating such special funds should be discouraged.

SECTION VI

LISTING OF FUNDS OF PROVINCIAL GOVERNMENTS

This Section provides a list of the various funds of provincial governments coming within the groups set out in Section V that were in operation as at January 1, 1966.

GENERAL SECTION

WORKING CAPITAL FUNDS

Newfoundland

School Book Branch

Prince Edward Island

School Supply Branch

Nova Scotia

Machinery Replacement Reserve Account
School Book Bureau

New Brunswick

Public Works Machinery and Equipment Account
School Book Bureau

Quebec

Handicrafts Centre Inc.

Ontario

Queen's Printer's Office

Manitoba

Queen's Printer Stock Account
Text Book Bureau

Saskatchewan

Agriculture Supplies Advance Account
Conservation and Development Advance Account
Department of Public Works Advance Account
Department of Social Welfare and Rehabilitation Advance Account
Saskatchewan Book Bureau Advance Account
Queen's Printer Advance Account
Parks Advance Account
Purchasing Agency Advance Account
Warehouse Advance Account

Saskatchewan (Concl'd)

Construction Branch Advance Account
Family Farm Advance Account
Saskatchewan Technical Institute Advance Account
Forest Industries Advance Account

Alberta

Highways Stock Advance Account
Queen's Printer's Advance Account
Public Works Stock Advance Account
School Book Branch Account

British Columbia

Langford Warehouse
Queen's Printer
Text Book Branch

Yukon Territory

Garage Operations
Machine Operations
Books for Resale Account

Provincial Governments

Provincial Institutions

Definition

These consist of institutions which are owned by a provincial government and operated by a department thereof within the budgetary framework. Revenue of these institutions, e.g. fees, sales, federal contributions, etc., appear in provincial ordinary or capital revenue (or as revenue deducted from expenditure) and all their expenditures, e.g. salaries and wages, supplies, repairs, construction costs, etc., appear in provincial ordinary or capital account expenditure. The staffs are government employees and data thereon are included in the "general" government payroll statistics compiled by the Government Employment and Payrolls Section.

Statistical Treatment

In both the Government Finance (source and function) and National Accounts (economic) analyses the gross revenues in connection with these institutions are classified by source - sales and services, contributions from other governments, fines, etc. Their gross expenditures are classified in Government Finance statistics by "function" and as "expenditure on goods and services" in the National Accounts analyses. In the Government Finance statistics all institutional revenue (which is included in the "gross" general revenue tables) is deducted from the related expenditure in the "net" tables. In the National Accounts analysis all sales of goods and services (institutional and non-institutional) are offset against purchases of goods and services; contributions from other governments are not offset against the expenditure of the receiving government.

Functional Classification

Custodial institutions for juvenile delinquents or adult criminals are classified under "Protection of persons and property". These are sometimes called "Training Schools" by the provincial governments.

"Hospitals" are institutions operated for the regular accomodation of in-patients to provide medical, surgical or obstetrical care. "Training Schools" for mentally defective persons are included here. (See also the definition and listing of "hospital enterprises").

Institutions providing custodial or domiciliary care (i.e. little or no medical care) for the young, the aged or the indigent are classified under the various "welfare" functional categories.

"Universities, Colleges and Other Schools" are those provincial institutions providing formal classroom education at any academic level e.g. various vocational, technical or trade schools, normal schools, and agricultural schools. Under "Education of the Handicapped" are classified the schools for the deaf and blind. (See also the definition and listing of "educational enterprises").

GENERAL SECTION

PROVINCIAL INSTITUTIONS

<u>Page in</u>				
<u>P.A.</u>	<u>Ests.</u>			
1962-63	1964-65			
<u>NEWFOUNDLAND</u>				<u>Location</u>
<u>Protection of Persons and Property - Juvenile Delinquents</u>				
133	63	Boys' Home and Training School (including Bond Estate)		Whitbourne
133	64	Girls' Home and Training School (Waterford Hall)		St. John's
<u>Protection of Persons and Property - Other Offenders</u>				
99	42	H.M. Penitentiary and Gaols in various parts of the province (including Harbour Grace Gaol and Prison Camp of Salmonier)		St. John's
<u>Hospital Care</u>				
<u>Sanatoria</u>				
124	57	St. John's Sanatorium		St. John's
<u>Mental Institutions</u>				
125	57	Hospital for Mental and Nervous Diseases (including Geriatric Centre)		St. John's
<u>General Hospitals</u>				
123	56	St. John's General Hospital		St. John's
		Grand Falls Hospital		Grand Falls
	58	Gander Hospital		Gander
127	60	Pepperrell Hospital (Formerly U.S. base hospital)		St. John's
126	58	Various cottage hospitals and nursing stations		
		Bell Island Hospital		Bell Island
<u>Aid to Aged Persons</u>				
132	63	Home for the Aged and Infirm		
<u>Child Welfare</u>				
132	63	Children's Home		St. John's
<u>Universities, Colleges and Other Schools</u>				
116		College of Trades and Technology		St. John's

P.A. Ests.
1962-63 1964-65

NEWFOUNDLAND (concluded)

Universities, Colleges and Other Schools (concluded)

Location

116	36	<u>Trade Schools</u>	
		Grand Falls Lewisporte Carbonear	
		Corner Brook Port Aux Basques Clarenville	
		Gander Bell Island Seal Cove	
		Stephenville Crossing Burin (C.B.)	
	74	College of Fisheries, Navigation, Marine Engineering and Electronics	St. John's

PRINCE EDWARD ISLAND

Protection of Persons and Property - Other Offenders

64	29	Kings County Jail	
64	28	Prince County Jail	
64	28	Queens County Jail	

Hospital Care

Sanatoria

46	14,15	Provincial Sanatorium and Rehabilitation Centre	Charlottetown
----	-------	---	---------------

Mental Institutions

50	12	Riverside and Hillsborough Hospitals	Charlottetown
48	13	Sherwood Hospital (East Royalty)	Charlottetown
		(Hospital School for Retarded Children)	

Aid to Aged Persons

54	18	Beach Grove (Infirmary)	Charlottetown
55	18	Home for the Aged	Charlottetown

Universities, Colleges and Other Schools

57	21	Normal School	Charlottetown
	23	Vocational School	Charlottetown
	23	Vocational School	Summerside

Education of the Handicapped

61	25	P.E.I. School for the Deaf	Charlottetown
----	----	----------------------------	---------------

Lands: Settlement and Agriculture

69	34	Falconwood Farm	
----	----	-----------------	--

NOVA SCOTIA

Protection of Persons and Property - Juvenile Delinquents

274	66	Nova Scotia School for Boys	Shelburne
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P.A. Ests.
1962-63 1964-65

NOVA SCOTIA (concluded)

Location

Hospital Care

Sanatoria

244	57	Nova Scotia Sanatorium	Kentville
250	57	Point Edward Hospital	Sydney

Mental Institutions

239	56	Nova Scotia Hospital	(Woodside)	Dartmouth
272	66	Nova Scotia Training School	(Brookside)	Truro

General Hospitals

247	58	Roseway Hospital (Sold to Private interests, Spring/64)	Shelburne
233	58	Victoria General Hospital	Halifax

Universities, Colleges and Other Schools

153	27	Nova Scotia Teachers' College	Truro
175	35	Cape Breton County Vocational High School	Sydney
176	36	Cumberland County Vocational High School	Springhill
166	31	Halifax County Vocational High School	Halifax
177	36	Kings County Vocational High School	Kentville
176	35	Pictou County Vocational High School	Stellarton
164	31	Yarmouth County Vocational High School	Yarmouth
132	21	Nova Scotia Agricultural College	Truro
170	32	Nova Scotia Land Survey Institute	Lawrencetown
172	33	Nova Scotia Institute of Technology (April 1, 1964)	Halifax
	75	Cape Breton Trades School (not built yet)	Sydney
174	34	Nova Scotia Marine Navigation School	
175	34	Nova Scotia Marine Engineering School	Dartmouth
161	29	Coal Mining Schools	11 centres
281	75	Fisheries Training School	Pictou

Education of the Handicapped

74	Interprovincial School for the Deaf (see also N.B.) (not operated by the province -- item in estimates is contribution towards fixing up the school)	Amherst
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NEW BRUNSWICK

Protection of Persons and Property - Juvenile Delinquents

A194	11	New Brunswick Training School	Fredericton
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Protection of Persons and Property - Other Offenders

A194	10	New Brunswick Central Reformatory	Fredericton
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Hospital Care

Sanatoria

A198	31	Jordan Memorial Sanatorium	The Glades
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P.A. Ests.
1962-63 1964-65

NEW BRUNSWICK (concluded)

Location

Hospital Care (concluded)

Mental Institutions

A198	32	Provincial Hospital	Campbellton
A198	32	Provincial Hospital	Lancaster
	31	Children's Hospital School	Lancaster

Special

A198	31	Polio Clinic and Health Centre	Fredericton
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Universities, Colleges and Other Schools

A195	17	New Brunswick Technical Institute	Moncton
	18	New Brunswick Technical Institute	Saint John
A195	13	Teachers' College (on campus of University of New Brunswick)	Fredericton
	38	Forest Ranger School	Fredericton
	44	Fisheries School	Caraquet
	18	Trades School	Bathurst
	18	Trades School	St. Andrews
	53	Trades School	Edmundston

Education of the Handicapped

		Interprovincial School for the Deaf (also see N.S.)	Amherst, N.S.
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QUEBEC

Protection of Persons and Property - Juvenile Delinquents

272		Centre d'accueil	(Ste-Foy) Québec
272		Centre d'accueil (Pavillon Saint-Vallier)	Montréal
273	46	Detention Centre (Berthelet Centre)	Rivière des Prairies

Protection of Persons and Property - Other Offenders

93		Gaols	
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Hospital Care

Mental Institutions

		Hôpital de Bordeaux (for criminally insane persons)	Bordeaux
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Child Welfare

44		<u>Protection Schools</u>	
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Owned by the Province

271		Boscoville	Rivière des Prairies
271	49	Manoir Charles-de-Foucault	Gifford
271		Girls' Cottage School	Saint Bruno
271		Maison Notre-Dame-de-la-Garde	Cap Rouge

P.A. Ests.
1962-63 1964-65

QUEBEC (continued)

Location

Universities, Colleges and Other Schools

201	28	Institute of Agricultural Technology (to be completed in 1966)	St-Hyacinthe
201	28	Institute of Agricultural Technology	La-Pocatière
199	29	Agricultural School	Ste-Martine
199	30	Agricultural School (to be transferred to the new	Grande-Rivière
	36	Agricultural School school at Caplan, under construction)	St-Charles-de Caplan
368		Architectural School	Montréal
368		Architectural School	Québec
368		School of Fine Arts	Montréal
368		School of Fine Arts	Québec
232	60	Fisheries Training School	Grande-Rivière
539	133	Forestry School	Duchesnay
117	14	Conservatory of Music and Dramatic Arts	Montréal
118	15	Conservatory of Music and Dramatic Arts	Québec
	15	Preparatory School to conservatories of Music	
349		Paper-Making Institute	Trois-Rivières
349		Textile Institute	St-Hyacinthe
198	29	School of Veterinary Medicine	St-Hyacinthe
349		Institute of Graphic Arts	Montréal
349		Institute of Applied Arts	Montréal
349		Institute of Technology	Arvida
349		Institute of Technology	Chicoutimi
349		Institute of Technology	Hull
349		Institute of Technology	Lauson
349		Institute of Technology	Laval (Montréal)
349		Institute of Technology West Section	Montréal
349		Institute of Technology	Québec
349		Institute of Technology and Marine Institute	Rimouski
349		Institute of Technology	Shawinigan Falls
399		Institutes of Technology	Sept-Îles
349		Institute of Technology	Sherbrooke
349		Institute of Technology	Trois-Rivières
359		Trades School	Alma
359		Trades School	Amos
359		Trades School	Asbestos
359		Trades School	Bonaventure
359		Trades School	Cabano
359		Trades School	Cap-aux-Meules
359		Trades School	Cap-de-la-Madeleine
359		Trades School	Causapscal
359		Trades School	Drummondville
359		Trades School	Gaspé
359		Trades School	Granby
359		Trades School	Grandes-Bergeronnes
359		Trades School	Grand'Mère
359		Trades School	Joliette
359		Trades School	Lachine
359		Trades School	La Tuque
359		Trades School	La Malbaie
359		Trades School	Louiseville
398		Trades School	Magog
359		Trades School	Matane
359		Trades School	Mont-Joli
359		Trades School	Mont-Laurier
359		Trades School	Montmagny
359		Automobile School	Montréal
359		Commercial Trades School	Montréal
359		Women's Trades School	Montréal
359		Mont St-Antoine (Trades) School	Montréal

P.A. Ests.
1962-63 1964-65

QUEBEC (concluded)

Location

Universities, Colleges and Other Schools (concluded)

359		Trades School West Section	Montréal
359		Trades School East Section	Montréal
359		Trades School	Plessisville
359		Trades School	Port-Alfred
359		Automobile School	Québec
360		Trades School	Rivière-du-Loup
360		Trades School	Rouyn
399		Trades School	(Mont St-Aubert) Ste Emile
360		Trades School	Ste-Anne-des-Monts
360		Trades School	St-Gabriel-de-Brandon
360		Trades School	St-Georges-de-Beauce
360		Trades School	St-Jean-d'-Iberville
360		Trades School	St-Jérôme
360		Trades School	Shawbridge
360		Trades School	Sorel
360		Trades School	Thetford Mines
360		Trades School	Trois-Rivières
360		Trades School	Valleyfield
399		Trades School	Vaudreuil
360		Trades School	Victoriaville
360		Trades School	Waterloo
326	68	Normal School(1)	Amos
326		Normal School(1)	Arvida
326		Normal School(1)	Hull
325		Normal School Laval	Québec
325		Normal School Jacques-Cartier	Montréal
325		Normal School Ville-Marie(1)	Montréal
		St-Joseph's Teachers' College	Québec
		St-Joseph's Teachers' College(1)	Montréal
		Normal School(1)	Rimouski
		Normal School(1)	Sherbrooke
		Normal School	Trois-Rivières

Education of the Handicapped

Specialized School (Institut des Sourds)	Charlesbourg
Specialized School (Institut St-Georges)	Chicoutimi
Specialized School (Institut St-Michel-La-Chesnaie)	Roberval

- (1) Not provincially-owned, but the provincial government pays the salaries of the staffs, which are therefore considered as provincial government employees by the Government Employment Section.

ONTARIO

Protection of Persons and Property - Juvenile Delinquents

T7	113	Ontario Training School for Boys	Bowmanville
T7	113	Ontario Training School for Boys	Cobourg
T7	114	Ontario Training School for Boys	Simcoe
T7	113	Ontario Training School for Girls	Galt
T7	113	Ontario Training School for Girls	Lindsay
T7	113	Ontario Training School for Girls	Port Bolster

Protection of Persons and Property - Other Offenders

T7	112	Burtch Industrial Farm (Men)	Brantford
T7	112	Rideau Industrial Farm (Men)	Burritt's Rapids

P.A. Ests.
1962-63 1964-65

ONTARIO (continued)

Location

Protection of Persons and Property - Other Offenders (continued)

T7	112	Industrial Farm (Men)	Burwash
T7	113	Industrial Farm (Men)	Fort William
T7	112	Industrial Farm (Men)	Monteith
T7	112	Mercer Reformatory (Women)	Toronto
T7	111	Ontario Reformatory (Men)	Brampton
T7	111	Ontario Reformatory (Men)	Guelph
T7	111	Ontario Reformatory (Men)	Millbrook
T7	111	Ontario Reformatory (Men)	Mimico
T7	112	Ontario Reformatory and Centre for Drug Addicts (Women) (Brampton)	Ingleside
T7	111	Ontario Reformatory (Men)	Elliot Lake
T7	114	District Jail	Fort Frances
T7	114	District Jail	Haileybury
T7	114	District Jail	Kenora
T7	114	District Jail	North Bay
T7	114	District Jail	Parry Sound
T7	114	District Jail	Port Arthur
T7	114	District Jail	Sault Ste Marie
T7	114	District Jail	Sudbury

Hospital Care

Mental Institutions

G25	61	Ontario Hospital	Aurora
G25	61	Ontario Hospital	Brockville
G25	61	Ontario Hospital School (Retarded Children)	Cedar Springs
G25	61	Ontario Hospital	Cobourg
G25	61	Ontario Hospital	Goderich
G25	62	Ontario Hospital	Hamilton
G25	62	Ontario Hospital	Kingston
G25	62	Ontario Hospital	London
G25	62	Ontario Hospital	New Toronto
G25	62	Ontario Hospital	North Bay
G25	62	Ontario Hospital School (including unit at Gravenhurst)	Orillia
G25	62	Ontario Hospital (Dr. MacKinnon Phillips Hospital)	Owen Sound
		Ontario Hospital School	Palmerston
G25	62	Ontario Hospital	Penetanguishene
G25	62	Ontario Hospital	Port Arthur
G25	63	Ontario Hospital	St. Thomas
G25	63	Ontario Hospital School	Smiths Falls
G25	63	Ontario Hospital	Thistletown
G25	63	Ontario Hospital	Toronto
G25	63	Ontario Hospital	Whitby
G25	63	Ontario Hospital	Woodstock
G25	63	Children's Psychiatric Research Institute (former Beck Memorial Sanatorium)	(Byron) London
G25	63	Toronto Psychiatric Hospital	Toronto
		Psychiatric Institute	Toronto

Universities, Colleges and Other Schools

A34	13	Western Ontario Agricultural School (and Experimental Farm)	Ridgetown
K8	77	Forestry School (Forest Ranger School)	Dorset) St. Nora's Lake
A30	13	Kemptville Agricultural School	Kemptville
E20	39	Teachers' College	Hamilton
E20	39	Teachers' College	London
E20	39	Lakeshore Teachers' College	New Toronto

P.A. Ests.
1962-63 1964-65

ONTARIO (concluded)

Location

Universities, Colleges and Other Schools (concluded)

E20	39	Teachers' College	North Bay
E20	39	Teachers' College	Ottawa
E21	40	Teachers' College	Peterborough
E20	39	Lakehead Teachers' College	Port Arthur
E21	40	Teachers' College	Stratford
	40	Teachers' College	Sudbury
E21	40	Teachers' College	Toronto
E21	40	Teachers' College	Windsor
E21	40	University of Ottawa Teachers' College	Ottawa
El7	36	Provincial Institute of Mining	Haileybury
El7	36	Hamilton Institute of Technology	Hamilton
El7	37	Western Ontario Institute of Technology	Windsor
El7	37	Eastern Ontario Institute of Technology	Ottawa
El7	37	Northern Ontario Institute of Technology	Kirkland Lake
A30	13	*Federated Colleges (formerly Ontario Agricultural College, MacDonald Institute and Ontario Veterinary College)	Guelph
		*As of Sept. 1, 1965 became Wellington College part of the University of Guelph	
El8	38	Provincial Institute of Trades and Occupations for Metropolitan Toronto	Toronto
S10	38	Ontario Vocational Centre	Ottawa
S10	38	Ontario Vocational Centre	London
S10	38	Ontario Vocational Centre	Sault Ste Marie
El7	37	Provincial Institute of Trades	Toronto
El8	37	Provincial Institute of Automotive and Allied Trades	Toronto

Education of the Handicapped

E23	42	Ontario School for the Blind	Brantford
E23	42	Ontario School for the Deaf	Belleville
E23	42	Ontario School for the Deaf	Milton

Land: Settlement and Agriculture

A28	12	Demonstration Farm	New Liskeard
A29	12	Horticultural Experiment Station	Vineland

MANITOBA

Protection of Persons and Property - Juvenile Delinquents

150	12	Manitoba Home for Boys (and Farm) (Industrial Training School)	Portage la Prairie
150		Manitoba Home for Girls	West St. Paul

Protection of Persons and Property - Other Offenders

150	11	Detention Home (Men and Boys)	Winnipeg
147		Gaol	Brandon
182		Gaol	Dauphin
182		Gaol	Minnedosa
182		Gaol	Morden
147		Gaol	The Pas
182		Gaol for Women	Portage la Prairie
178	11	Provincial Gaol and Farm (E.J.D.)	Headingley

P.A. Ests.
1962-63 1964-65

MANITOBA (concluded)

Location

Hospital Care

Mental Institutions

156		Broadway Home for Mental Defectives (Home for Girls)	Winnipeg
154	14	Hospital for Mental Diseases (and Farm)	Brandon
154	14	Hospital for Mental Diseases (and Farm)	Selkirk
190		Winnipeg Psychiatric Institute	Winnipeg
155	14	Manitoba School for Mentally Defective Persons (and Farm)	Portage la Prairie

Universities, Colleges and Other Schools

138	6	Agricultural Extension Centre	Brandon
131	5	Manitoba Teachers' College (Tuxedo Normal School)(1)	Tuxedo
190		Manitoba Institute of Technology	Brooklands

Education of Handicapped

180		School for the Deaf	Winnipeg
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(1) To be closed in 1965. Elementary and Secondary teachers are to be trained at university.

SASKATCHEWAN

Protection of Persons and Property - Juvenile Delinquents

540	45	Saskatchewan Boys' School	Regina
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Protection of Persons and Property - Other Offenders

558	46	Gaol (Provincial Correctional Institution)	Regina
561	46	Gaol for Men (Provincial Correctional Institution(Men))	Prince Albert
565	46	Gaol for Women (Provincial Correctional Institution (Women))	Prince Albert

Hospital Care

Mental Institutions

389	36	Saskatchewan Hospital	North Battleford
403	36	Saskatchewan Hospital	Weyburn
419	36	Saskatchewan Training School	Moose Jaw
431	36	Saskatchewan Training School	Prince Albert
	36	Psychiatric Centre	Yorkton

General Hospitals

354		Buffalo Narrows Outpost Hospital	Buffalo Narrows
355		Cumberland House Outpost Hospital	Cumberland House
		La Ronge Hospital	La Ronge
355		Sandy Bay Outpost Hospital	Sandy Bay
356		Stony Rapids Outpost Hospital	Stony Rapids

Aid to Aged Persons

552	45	Provincial Geriatric Centre	Melfort
555	45	Provincial Geriatric Centre	Wolseley

P.A. Ests.
1962-63 1964-65

SASKATCHEWAN (concluded)

Location

Aid to Aged Persons (concluded)

544	45	Provincial Geriatric and Rehabilitation Centre	Regina
-	45	Provincial Geriatric Centre	Swift Current
461	35	Physical Restoration Centre	Regina
462	35	Physical Restoration Centre	Saskatoon

Aid to Unemployed Employables

567		Metis Farm	Lebret
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Child Welfare

539	44	Embury House	Regina
577	48	Dales House	Regina

Other Social Welfare

579	48	Kilburn Hall	Saskatoon
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Universities, Colleges and Other Schools

134	17	Teachers' College	Regina
132	17	Teachers' College	Saskatoon
117	18	Saskatchewan Technical Institute	Moose Jaw
117		Saskatchewan Technical Institute(1)	Prince Albert
120	18	Saskatchewan Technical Institute	Saskatoon

Education of the Handicapped

137	17	School for the Deaf	Saskatoon
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- (1) Built and owned by the provincial government. However, currently operated by the Local School Board and special arrangements have been made with the School Board to carry out vocational courses for the Department of Education on a fee for service basis.

ALBERTA

Protection of Persons and Property - Juvenile Delinquents

109	28	Bowden Institution (for Boys)	Bowden
109	27	Alberta Institution for Girls (Belmont)	Edmonton

Protection of Persons and Property - Other Offenders

		Gaol	Peace River
109	28	Gaol	Fort Saskatchewan
109	28	Gaol	Calgary
109	28	Gaol	Lethbridge
109	28	Belmont Rehabilitation Centre	Edmonton

Hospital Care

Sanatoria

223	57	Aberhart Memorial Sanatorium	Edmonton
223	57	Baker Memorial Sanatorium (Keith)	Calgary

P.A. Ests.
1962-63 1964-65

ALBERTA (concluded)

Location

Hospital Care (concluded)

Mental Institutions

223	58	Provincial Mental Hospital	Claresholm
223	58	Provincial Auxiliary Mental Hospital	Raymond
223	58	Provincial Mental Hospital	Ponoka
223	58	Provincial Mental Institute (Oliver)	Edmonton
223	59	Provincial Training School (for mental defectives)	Red Deer
223	59	Deerhome Hospital (for adult mental defectives)	Red Deer
223	58	Rosehaven Home	Camrose
		(up to 1954-55 included under aid to Aged Persons)	
230		Linden House (for emotionally disturbed children)	Red Deer

Aid to Unemployed Employables

252		Gunn Welfare Centre (Gunn)	Lac St. Anne
243	61	Single Men's Hostel	Edmonton
		Ogden Hostel	Calgary
		Pleasantview Home	Youngstown

Child Welfare

253	63	Rosecrest Home (for Children)	Edmonton
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Other Social Welfare

		Woodside Home	Edmonton
	63	Pineview Home (operated by a religious order)	Edmonton
109	27	Belmont Hostel	Edmonton

Universities, Colleges and Other Schools

		Alberta Forestry Training School	
117	31	Southern Alberta Institute of Technology	Calgary
117	31	Northern Alberta Institute of Technology	Edmonton
83	21	Agricultural and Vocational College(1)	Fairview
83	20	Agricultural and Vocational College(1)	Olds
83	21	Agricultural and Vocational College(1)	Vermilion

Education of the Handicapped

117	30	School for the Deaf	Edmonton
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Lands: Settlement and Agriculture

83	19	Provincial Horticultural Station (Demonstration Farm)	Brooks
83	19	Poultry Farm	Oliver
83	19	Tree Nursery	Oliver

(1) Up to and including 1961-62 these were classified functionally as "lands: settlement and agriculture".

BRITISH COLUMBIA

Protection of Persons and Property - Juvenile Delinquents

103	K198	Boys' School (Brannan Lake School for Boys)	Wellington
104	K198	Industrial School for Girls (Willington School for Girls)	Vancouver
22		New Haven Borstal Institution	South Burnaby

P.A. Ests.
1962-63 1964-65

BRITISH COLUMBIA (concluded)

Location

Protection of Persons and Property - Other Offenders

	K48	Vancouver Island Unit and Camps(1)	Colquitz
31	K47	Gaol (and Forest Camp at Clearwater)	Kamloops
21	K46	Gaol (Men)	Prince George
20	K44	Okalla Prison Farm (Men and Women)	Burnaby
22	K48	Haney Correctional Institution (including Forest Camps) and New Haven and Forest Camps	Haney
	K46	Chilliwack Forest Camps	Chilliwack

Hospital Care

Chronic Hospitals

58,59	K106	Provincial Infirmaries (Allco and Marpole)	Vancouver
59	K106	Provincial Infirmary (Mount St. Mary Unit)	Victoria

Sanatoria

49	K94	New Westminster Clinic (outpatient care)	New Westminster
50	K94	Pearson Tuberculosis Hospital	Vancouver
50	K94	Willow Chest Centre	Vancouver
49	K94	Victoria and Island Chest Centre (outpatient care)	

Mental Institutions

53	K103	Crease Clinic (of Psychological Medicine)	Essondale
53	K103	Provincial Mental Hospital	Essondale
56	K103	Woodlands School	New Westminster
54	K103	"Vista" Rehabilitation Centre	Vancouver
54	K103	"Venture" Rehabilitation Centre	Vancouver
55	K103	Valleyview Hospital (Home for the Aged)	Essondale
55	K103	Dellview Hospital (Home for the Aged)	Vernon
56	K103	Skeenaview Hospital (Home for the Aged)	Terrace
56	K103	Tranquille School for Mental Defectives (and Farm)	Tranquille

Special Hospitals

102	K195	Pavilion for Japanese(2) (New Denver Pavilion)	New Denver
51	K95	Poliomyelitis Pavilion	Vancouver

Aid to Aged Persons

103	K197	Provincial Home (for the Aged and Infirm)	Kamloops
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Universities, Colleges and Other Schools

		Institute of Technology	Burnaby
		Vocational School	Burnaby
		Vocational School	Nanaimo
		Vocational School	Prince George
		Vocational School	Nelson
		Vocational School	Kelowna

Education of the Handicapped

28	K58	School for the Deaf and Blind (Jericho Hill School)	Vancouver
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- (1) Vancouver Island Unit is the former Provincial Mental Hospital at Colquitz with two camps in the Sayward Forest District of Vancouver Island.
- (2) The Pavilion at New Denver is a permanent institution for the care of sick and elderly Japanese.

P.A. Ests.
1962-63 1964-65

YUKON

Location

Protection of Persons and Property

(Provided by federal government)

Hospital Care

General Hospitals

Mayo General Hospital
St. Mary's Hospital

Mayo
Dawson

NORTHWEST TERRITORIES

Protection of Persons and Property

Gaols (provided by federal government in R.C.M.P.
Guard rooms at Aklavik and Fort Smith)

Hospital Care

(General Hospitals and Nursing Stations are owned and
operated by the Federal Department of National Health
and Welfare)

Provincial Governments

Hospital Enterprises

Definition

These are establishments which are owned by the provincial government but are operated outside the provincial government budgetary framework. They are administered by a separate board of governors and hire and dismiss their own staffs, i.e. the staff are not regular government employees, and are not included in the "general" payrolls statistics compiled by the Government Employment and Payrolls Section.

They may receive substantial grants from the provincial government towards their operating costs. In some cases their capital expenditures are made directly by the provincial government and in other cases they receive grants for capital purposes and make the capital expenditures themselves.

Statistical Treatment

Provincial government operating and capital grants thereto are classified in our functional analysis as "hospital care". In the National Accounts analysis they are treated as "grants to private non-commercial institutions" (with the exception of the University Hospitals in Saskatchewan and Alberta which have always been treated as provincial government special funds and accordingly removed from the private sector of the National Accounts).

Provincial government direct capital expenditures on hospital enterprises are classified in the functional analysis as "hospital care" and in the economic analysis as "expenditures on goods and services".

<u>Quebec</u>	<u>Location</u>
<u>Mental Institutions(1)</u>	
Hôpital des Laurentides	L'Annonciation
Pavillon St-Georges	Sherbrooke
Hôpital St-Charles	Joliette
<u>General Hospitals(1)</u>	
Hôpital d'Amqui	Amqui
Hôpital de Sept-Îles	Sept-Îles
Hôpital St-Joseph	Lac Mégantic
Hôpital St-Joseph	Maniwaki
Hôpital d'Argenteuil	Ayersville
Hôpital Charles Le Moyne	Greenfield Park
Hôpital Général St-Lambert	St-Lambert
Hôpital Général de St-Eustache	St-Eustache
<u>Ontario</u>	
Princess Margaret Hospital	Toronto
Alcoholism and Drug Addiction	
Research Foundation Hospital	Toronto
Workmen's Compensation Board Hospital	Toronto
<u>Manitoba</u>	
Manitoba Rehabilitation Centre (operated and owned by the Manitoba Sanatorium Board) (Province made a grant towards cost of construction) (Part of building is used to house a Tuberculosis Clinic)	Winnipeg
<u>Saskatchewan</u>	
Fort Qu'Appelle Sanatorium (operated by the Saskatchewan Anti-Tuberculosis League)	Fort San
Saskatoon Sanatorium (ditto)	Saskatoon
University Hospital(2)	Saskatoon
<u>Alberta</u>	
University of Alberta Hospital(2)	Edmonton
Foothills Provincial General Hospital	Calgary
Glenrose Hospital	Edmonton

- (1) Built and owned by the province, but staffed and operated by "corporations" appointed by the province.
- (2) Treated as a Special Fund for National Accounts purposes only.

Provincial Governments

Educational Enterprises

Definition

These are establishments which are owned by the provinces but which are operated outside the provincial government budgetary framework. They are administered by a separate board of governors and hire and dismiss their own staffs, i.e. the staffs are not included in the "general" payroll statistics compiled by the Government Employment and Payrolls Section.

They may receive substantial grants from the provincial government towards their operating costs. In some cases their capital expenditures are made directly by the provincial government and in other cases they receive grants for capital purposes and make the capital expenditures themselves.

Statistical Treatment

Provincial government operating and capital grants thereto are classified in our functional analysis as "universities, colleges and other schools". In the National Accounts analysis they are treated as "grants to private non-commercial institutions" since in the National Accounts framework all universities are included in the private sector.

Provincial government direct capital expenditures on facilities for educational enterprises are classified in the functional analysis as "universities, colleges and other schools" and in the economic (National Accounts) analysis as "government expenditures on goods and services".

Newfoundland

Memorial University of Newfoundland

Nova Scotia

Nova Scotia Technical College
(Now a University having own statute effective April 1, 1964)

New Brunswick

University of New Brunswick

Ontario

Ryerson Polytechnical Institute (commencing with 1964-65)
University of Toronto
Guelph University (effective Sept. 1, 1965)

Manitoba

University of Manitoba

Saskatchewan

University of Saskatchewan (Regina and Saskatoon)

Alberta

University of Alberta (Edmonton, Calgary and Banff School of Fine Arts)

British Columbia

University of British Columbia
University of Victoria
Simon Fraser University (under construction and slated to open in 1965)

ADMINISTRATIVE AND SPECIAL FUNDS

Newfoundland

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities
Co-operative Development Loan Board of Newfoundland
Farm Development Loan Board

Newfoundland (concluded)

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 Limited
Property Loss Reserve Fund
Public Libraries Board (The)
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
Unsatisfied Judgment Fund(1)
Vocational Schools (Western) Building Corporation Limited

(1) Levies to the provincial government under this fund have been discontinued but payments are still being made out of the fund.

Prince Edward Island

Crop Insurance Board (The)
Farm Establishment (Loan) Board
Fishermen's Loan Board
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(1)

(1) Levies have been abolished, but claims are still being paid out of this 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
New Brunswick Research and Productivity Council
Potato Industry Fund

New Brunswick (concluded)

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
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 Judgement Fund
The Manitoba Export Corporation (Decision Pending)

Saskatchewan

Agricultural Reserach 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

Alberta (concluded)

Oil and Gas Conservation Board
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

GOVERNMENT ENTERPRISES

Newfoundland

Board of Liquor Control
Division of Northern Labrador Affairs
Newfoundland Fiberply 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

Halifax-Dartmouth Bridge Commission
Industrial Estates Limited
Keltic Lodge
Nova Scotia Liquor Commission
Nova Scotia Power Commission
Springhill Development Corporation Limited (Subsidiary of Industrial Estates Limited)

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
Ontario Stock Yards Board
Ontario Telephone Development Corporation
Province of Ontario Savings Office
Star Transfer Limited (Subsidiary of Ontario Northland Transportation Commission)

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
Saskatchewan Economic Development Corporation
Saskatchewan Forest Products
Saskatchewan Fur Marketing Service
Saskatchewan Government Insurance Office
Saskatchewan Government Printing Office
Saskatchewan Government Telephones
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

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

SECTION VII

DEFINITIONS AND TERMINOLOGY

Standard definitions of a number of financial and other terms or expressions, which are commonly used with a variety of different meanings were adopted, as set out in the following.

The Continuing Committees commended to the use of provincial authorities, the "Municipal Accounting Terminology" adopted by the Dominion Provincial Conferences on Municipal Statistics and the "Accounting Terminology for Canadian Practice" published by the Canadian Institute of Chartered Accountants.

Terms marked (a) and (b) have been taken from or based upon these publications.

- (a) Municipal Accounting Terminology published by the Dominion Bureau of Statistics, Public Finance and Transportation Division.
- (b) Accounting Terminology for Canadian Practice published by the Canadian Institute of Chartered Accountants.

DEFINITIONS AND TERMINOLOGY

Accounts Receivable^(b)- Amounts due and owing, on open account, whether by other governmental bodies, individuals, firms or corporations, but not including amounts due from other funds. Note: Consists of those accounts wherein funds do not pass directly to the debtor, i.e. such accounts would originate from supplying goods, services, etc.

Accrual Basis^(b)- When revenues are accounted for when earned or due, even though not collected, and expenditures are accounted for as soon as liabilities are incurred, whether paid or not, the system of accounting is said to be on the accrual basis.

Activity^(b)- A specific line of work carried on by a governmental unit in order to perform its functions, e.g., police protection in connection with the function of protection of persons and property. There may also be internal activities such as "motor repairs", "storerooms", etc.

Advances Receivable^(a)- Payments made literally in advance such as advances for travelling expenses, payment on account of a contract prior to completion, and other payments on account, before due date, such as advances on salaries, etc.

Capital Expenditures^(b)- Expenditures that result in the acquisition of, or additions to, fixed assets. (This term should not be used to indicate the "source" of funds from which the expenditures were made. The proper reference for such purposes would be "capital fund expenditures").

Cash Basis^(b)- When revenues are accounted for when received in cash, and expenditures are accounted for when paid, the system of accounting is said to be on the cash basis.

Character^(b)- 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 outlay.

Debt^(a)- Anything owing by one person to another including governmental bodies, firms or corporations.

Deferred Charges^(b)- Expenditures that are not chargeable to the period in which they were made, but are set up as assets that are to be amortized although they have no market value or tangible existence. They may include such items as discount on bonds issued and other charges held in suspense until distribution is accomplished.

Expenditures^(b) - Amounts paid or incurred for all purposes, including expenses, provision for retirement of debt, and capital outlays. Note: If the accounts are kept on the "cash basis" (q.v.) the term covers only actual disbursements. If the accounts are kept on the "accrual basis" (q.v.) the term also includes charges incurred but not paid.

Extraordinary Expenditures Capitalized - Expenditures which, while financed out of capital borrowings and thereby not reflected in the general (ordinary) expenditure account, do not leave behind or result in the acquisition of any fixed or tangible asset, such as for special consumption or production bonuses or subsidies, emergencies occasioned by flood, famine, earthquake or explosion.

Fixed Assets^(b) - Assets of a permanent character having continuing value, such as land, buildings, machinery, furniture, and other equipment. Note: The term "fixed assets" denotes probability or intent to continue use or possession. It does not indicate the immobility of an asset, which is the distinctive characteristic of "fixture" (q.v.). The term "capital assets" is sometimes used in the same sense, but "fixed assets" is preferred.

Function^(b) - A group of services designed to accomplish a certain purpose or end, e.g., protection to persons and property.

Funded Debt - That portion of the indebtedness represented by outstanding bonds, debentures or stock. Included in this category are treasury bills having a life of two or more years.

Gross Funded Debt - The total funded debt without deductions.

Gross Debt^(a) - The total debt without deductions.

Investments - Securities, including those issued by the governmental unit, or other property, in which money is invested either temporarily or permanently.

Loans Receivable - Amounts owing but not necessarily due whether by other governmental bodies, individuals, firms or corporations, as a result of monies being loaned out of borrowed or other available funds (distinguish from accounts receivable (q.v.) which implies the supplying of goods or rendering of services for which a charge is made without involving transfer of funds; and "advances receivable" (q.v.) which implies liability at a future date in respect of which payment is made in advance). Such loans receivable are sometimes referred to as advances.

Maintenance^(b) - Expenditures made to keep physical properties in condition for use or occupancy.

Modified Cash Basis - When the expenditures include the effects of all liabilities for goods and services incurred during the period and balance sheet accounts are provided adequate for the preparation of a complete showing of financial condition, the system of accounting is said to be on the "modified cash basis".

Object^(b) - As used in 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.

Prepaid Expenses^(b) - Expenses that have been entered in the accounts for benefits not yet received, such as prepaid rent, prepaid interest, and premiums on unexpired insurance.

Provision^(a) - A charge against revenue or surplus of a fund to establish reserves for undetermined losses or liabilities or for the estimated diminution in value of any property, e.g., bad debts, depreciation, unbilled accounts, etc.

Reconstruction and Rehabilitation - Alterations so extensive as to go beyond reasonable conception of repairs and improvements (including rearrangements and alterations). Rehabilitation also may be described as expenses to restore or improve buildings or equipment purchased in a run-down condition.

Replacement - Elimination of old unit and acquisition of new unit.

Reserve^(b) - An amount set aside out of revenue or surplus to provide for estimated future expenditures, undetermined losses or liabilities or for estimated diminution in value of any property such as for post-war purposes, bad debts, unbilled claims, depreciation, etc., or for other general or specific purposes.

Revenue^(b) - Additions to cash or other current assets that do not increase any liability or reserve, nor represent the recovery of an expenditure. Note: if the accounts are kept on a cash basis, the term is synonymous with "Revenue Receipts". If the accounts are kept on an accrual basis, the term includes revenue, whether accrued or collected.

Securities - Bonds, debentures, notes, mortgages, or other forms of negotiable or non-negotiable instruments.

Surplus^(b) - The excess of assets over liabilities and reserves.

Taxes^(b) - Compulsory charges levied by a governmental unit against the income or wealth of persons, natural or corporate, for the common benefit of all the residents of the governmental unit. Note: The term does not include specific charges made against particular persons or property for current or permanent benefits and privileges accruing only to those paying such charges, such as licences, permits, and special assessments.

Trust and Trust Fund^(a) - A trust is 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 the trust. The property so conveyed is called a "trust fund" or is said to be "in trust".

Reference: Third Conference (1945)
Resolution No. 7.

SECTION VIII

GROSS BASIS FOR REPORTING

This Section provides the basis for reporting to the Dominion Bureau of Statistics.

The gross basis for reporting revenues and expenditures, was approved, the general principles to be followed being:

1. Inter-departmental receipts will naturally be offset against expenditure to avoid duplication.
2. Refunds of current year's revenue and expenditure will be offset against the relative items to which they were originally credited or charged.
3. Where the purchase and distribution of materials, supplies and equipment and the rental of equipment, etc., is carried out by means of a department or departmental agency, on a basis similar to a working capital fund, and a charge made to the consuming department or individual, only the net profit or loss of the department or agency will be carried to revenue or expenditure.
4. Where materials are purchased for resale, even if not handled by a departmental agency as in 3 above, only the net profit or loss on the transaction will be carried to revenue and expenditure.
5. Revenues and expenditures of provincial farms, hospitals and other institutions are to be included in the general revenue and expenditure statements at gross amounts and classified according to the respective captions adopted in this latter respect. (See Section 1, Classification of Revenues by Source and Expenditures by Function).
6. Commissions paid on tax collections should be reported as an expenditure rather than as a deduction from revenue, so as to reflect the gross tax revenue, such as in respect of commissions paid on the collection of gasoline taxes and sales taxes.

Reference: Second Conference (1943)
Resolution No. 5

SECTION IX

ACCOUNTING TREATMENT FOR SPECIAL TRANSACTIONS

This Section provides the basis for reporting to the Dominion Bureau of Statistics on special transactions.

General Accounting and administrative procedures with respect to a number of special items or activities were approved as set out in the following.

In considering these matters it was acknowledged that implementation of some of the proposals would be dependent, more or less, on government policy.

1. Accrual of Interest - All interest should be accrued with the proviso that accrued interest on liabilities be charged to expenditure account for the fiscal period under review while that on the assets side be reflected through surplus, or such other appropriately named account for that purpose, in order not to distort revenues. (Note: The original recommendation was that interest should not be accrued either as an expenditure or for balance sheet purposes).
2. Capitalization of Dominion Subsidies - The practice of capitalizing, for balance sheet purposes, either general (B.N.A. Act) or other subsidies payable by the Dominion was not recommended by the Continuing Committee appointed by the 1943 Conference. Pending information on the legal aspects of the question being made available, the 1945 Conference deferred decision on the Continuing Committee's recommendation.

The question was again considered at the 1947 Conference with the following result. No decision was reached on the matter, it being felt that it was an individual problem of each of the provinces concerned, the view of the Conference being expressed in the following motion which was adopted:

"That in this matter the Dominion Bureau of Statistics be authorized to apply its own principles, leaving the matter of treatment in provincial balance sheets entirely to the requirements of provincial opinion and any other local requirements and standards, provided that the Bureau affixes an explanatory footnote in its presentation to the public."

3. Central Garage - If a central garage or equipment depot is maintained its costs should be distributed to the departments or services utilizing its facilities.
4. Cost-of-Living Bonus - Such expenses should be distributed on the same basis as the salaries or wages of the employees concerned.
5. Debenture Discount - Discount on the sale of bonds or debentures should be reflected as a deferred charge and amortized over the life or term of the bonds by way of an annual charge to current expenditure.
6. Deficits Capitalized - "Deficits" on ordinary account should not be capitalized, i.e., not set up as assets.
7. Depreciation of Fixed Assets - In view of the fact that no useful purpose is served in depreciating general fixed assets, this practice is not recommended in governmental accounting except for subsidiary enterprises of a commercial nature such as utilities where recognized commercial practice should be followed.
8. Discount or Premium on Bonds Purchased as Investments - Bonds or debentures purchased as investments should be reflected in provincial assets at cost and premium or discount thereon should be accounted for at the time of disposal or maturity of the securities.
9. Fixed Assets - Existing assets whether acquired out of capital borrowings or current revenues should be carried on the books at cost, regardless of repayment of debt.

10. Inter-governmental Transfers - In order to achieve agreement, or ready reconciliation, of transfers between governments in the way of grants-in-aid or shared-cost contributions for services, all such inter-governmental transactions should be accounted for on a strict accrual basis so that when fiscal year ends are the same the accounts of different levels of government will be in agreement.
11. Queen's Printer and Purchasing Agent - The centralized purchase and distribution of supplies to government departments should be accounted for on a profit and loss basis but only the direct costs of goods or services should be charged to the consuming department or agency of government; salaries and wages and other general expenses of the Queen's Printer's or Purchasing Agents' offices should be charged to general appropriations. (Note: It was further understood that "direct costs" as referred to in the foregoing were to include the salaries or wages and expenses of storekeepers, printers and another employees who were directly engaged in the handling and distribution of these supplies, or in the operation of the printing establishment, as the case may be.)
12. Loan Flotation Costs, Brokers' Commissions, Foreign Exchange - Direct costs entering into the issue and sale of bonds or debentures should be charged to current expenditure account in the fiscal period in which occurred and classified as debt charges. (Note: The original recommendation had limited the foregoing to include only brokers' commissions and foreign exchange in the category of debt charges).
13. Maintenance and Repairs, etc., to Public Buildings - These should be charged to the department or service concerned but in so far as one department or agency of government is responsible for this work its total costs should be so segregated as to indicate the functional distribution.
14. Postage - Postage expenses, as such, should be charged to the department or service concerned but, in view of the practical considerations involved, expenses of a central mailing room or post office, maintained for the purpose of collecting or distributing incoming and outgoing mail, should be considered as a general non-distributable charge.
15. Post-War Reserves - Appropriations out of current revenues for post-war reserves should be clearly segregated and reported separately both in the expenditure statement and balance sheet. The operations of such reserves should be accounted for and reported on a separate fund basis with revenue contributions clearly segregated from other income and with revenues and expenditures classified in accordance with the general classifications adopted by the Conferences.
16. Sale of Provincial Lands - All such sales should be included as current revenue.
17. Sinking Funds - Funds which may be provided according to the terms of issue of the bonds or debentures, as well as additional funds set aside and specifically earmarked for purposes of debt retirement whether or not accounted for and reported separately as Special Provision for Debt Retirement.
18. Special or Extraordinary Expenditures Capitalized - All expenditures, other than capital expenditures, should be charged to ordinary account appropriations. But if any government provides for extraordinary expenditures, (see Definitions and Terminology, Section VII), out of capital funds then such should be capitalized at the amount of expenditures and written off at the earliest opportunity through charges to current account appropriations, including provisions for sinking fund if any.
19. Taxes and Other Receivables - These should be set up and reflected in provincial assets with the offsetting credit to a "Reserve for Revenue Unrealized" or such other account, including surplus, as may be deemed appropriate for this purpose.
20. Telephone - The cost of maintaining a central exchange should be considered as a general non-distributable charge but direct telephone service to departments and long distance tolls should be charged to the department or service concerned.
21. Unemployment Insurance Contributions - Such expenses should be distributed on the same basis as the salaries or wages of the employees concerned.
22. Use of Surplus Accounts - Surpluses (or deficits) arising from revenue fund (ordinary) account operations should be kept separate from capital account transactions and reconciliations between opening and closing balances, together with necessary particulars should be reported for both fund accounts annually.

22. Use of Surplus Accounts - (Concluded)

Regarding the use of revenue fund (ordinary) surplus account, all transactions pertaining to operations of the current year should be reflected in the general revenue and expenditure account and the surplus account should be used only to record adjustments affecting previous year's operations or adjustments of balance sheet items.

23. Workmen's Compensation - The annual assessments or other charges on this account should be allocated to the departments or services concerned.

SECTION X

BUDGETING AND BUDGET PRACTICE

This Section provides a framework for reporting to the Dominion Bureau of Statistics.

The recommendations as revised and accepted by the Conferences are:

(i) Preparation of Budget

- (a) That standard forms be used by all departments, branches and agencies of the government for submission of estimates of revenues and expenditures, including therein as a minimum, interim figures (i.e. actual, plus estimate) for the current fiscal period, in addition to the amounts estimated for the coming (budget) year.
- (b) That both revenues and expenditures be shown therein on the basis of standard classifications as adopted by these Conferences.
- (c) That the whole procedure relating to preparation of the budget, including explanation of forms, responsibility for entering therein prior and current year's data, time for preparation, application and use of classifications, etc., be prescribed by the budget authority in written instructions, copies of which should be provided to departmental and other authorities concerned.

NOTE: The forms recommended for this purpose, as revised by the Conferences, are included in the following as Forms I, II, III, IV and V. The classifications to be followed in preparing budgets, namely, revenues by major sources, and expenditures by major objects are also reflected in these forms. The detailed object classification of expenditures is shown in Section II.

(ii) Budget Document

(This reference is used more or less synonymously with what was referred to at the Conferences as "Model Budget Estimates"; namely, the form in which the estimates should be submitted to the legislative body. The recommendations, however, extend somewhat beyond this primary question, and include reference as to content of the budget document, as well).

- (a) That the published budget document include, as a minimum, interim figures (i.e., actual, plus estimate) for the current fiscal period, in addition to the amounts estimated for the coming (budget) year.
- (b) That expenditure estimates should be shown by departments with appropriate sub-divisions thereunder for each branch or service, and a further sub-division of branch or service totals according to objects of expenditure.
- (c) That the budget document should include estimates of capital expenditures and of statutory items in sufficient detail to permit individual consideration, following the recommendations regarding the use of standard classifications to the extent applicable.
- (d) That there should be included in the budget document a reconciliation of such estimated expenditure as between amounts to be expended out of capital supply voted in previous years and capital supply to be voted in the new budget year.
- (e) That the same principles as to form and detailed content, etc. should be followed in respect of the submission of revenue estimates, although it is recognized that provincial practice may dictate that such revenue estimates should be included in a separate budget document. The revenues should be detailed by departments with appropriate sub-divisions under each by major revenue sources conforming with the Conference classification.

NOTE: The forms recommended for the presentation of estimates of both revenues and expenditures in the budget document or documents, as the case may be, are shown in the following as Forms VI and VII.

(iii) Execution of Budget

- (a) That for the most effective control of expenditures and to plan adequately for the finances required to carry out the services of the government, it is considered essential to provide a systematic means whereby expenditures may be limited to anticipated needs and timed in relation to expected revenue receipts on the basis of forecasts for months or other periods during the year.
- (b) That the final estimates of expenditures be broken down into monthly (or at least quarterly) allotments for the purpose of limiting thereto expenditures of branches or divisions of departments, and that estimates of revenues be forecast on the same basis.
- (c) That periodical interim statements be prepared during the year, monthly or quarterly as the case may be, showing the comparison of revenues and expenditures in relation to budget appropriations and budget allotments for that period.
- (d) That the standard classifications previously recommended should also be followed, both in the allotment of the budget as well as in the monthly or quarterly comparison statements.
- (e) That the whole procedure of budget allotment, basis of controlling expenditures thereby, and the preparation and use of interim comparative statements be prescribed by the budget authority in written instructions for the information and guidance of officials and other authorities concerned.

NOTE: The forms recommended for the use of departments in making forecasts of both revenues and expenditures, and for the submission of interim comparative statements, for months or quarters during the year, are shown in the following as Forms VIII and IX. The standard classifications of revenues, by major sources, and expenditures by objects are shown in Sections I and II.

BUDGET FORMS - PREPARATION

PROVINCE OF

SUMMARY OF REVENUE ESTIMATES

Fiscal Year Ending March 31, 19__.

FORM I

REVENUE FUND						
Department, Board, Agency or Fund - Treasury				Branch or Division - Main Office		
Code No.	Major Sources	Year ending March 31, 19__		Year ending March 31, 19__		
		Estimates	.. Months Actual Plus .. Months Estimated	As estimated by Departments	As revised by Budget Authority	As finally approved by Legislature
1.	Taxes					
2.	Privileges, Licences and Fees					
3.	Sales and Services					
4.	Fines and Penalties					
5.	Interest, Premium, Discount and Exchange ..					
6.	Contributions from Other Governments					
7.	Contributions from Gov't. Enterprises and Other Funds					
8.	Other Revenue					
9.	Non-Revenue and Surplus Receipts					

BUDGET FORMS - PREPARATION

PROVINCE OF

DETAIL OF REVENUE ESTIMATES

Fiscal Year Ending March 31, 19__.

FORM II

REVENUE FUND							
Department, Board, Agency or Fund - Treasury				Branch or Division - Main Office			
Code No.	Detail Sources	Explanation Reference Number	Year ending March 31, 19__		Year ending March 31, 19__		
			Esti- mates	.. Months Actual Plus .. Months Estimated	As esti- mated by Depart- ments	As revised by Budget Author- ity	As finally approved by Legis- lature
142.	Tax on Amusements						

BUDGET FORMS - PREPARATION

PROVINCE OF

SUMMARY OF EXPENDITURE ESTIMATES

Fiscal Year Ending March 31, 19__.

FORM III

REVENUE FUND						
Department, Board, Agency or Fund - Treasury				Branch or Division - Main Office		
Code No.	Major Objects	Year ending March 31, 19		Year ending March 31, 19		
		Estimates	.. Months Actual Plus .. Months Estimated	As estimated by Departments	As revised by Budget Authority	As finally approved by Legislature
1.	Personal Services					
2.	Other Services					
3.	Materials and Supplies					
4.	Property and Equipment					
5.	Contributions, Grants and Subsidies					
6.	Debt Charges					
7.	Non-expense and Surplus Payments					

BUDGET FORMS - PREPARATION

PROVINCE OF

DETAIL OF EXPENDITURE ESTIMATES

Fiscal Year Ending March 31, 19__.

FORM IV

REVENUE FUND							
Department, Board, Agency or Fund - Treasury					Branch or Division - Main Office		
Code No.	Minor and Detail Objects	Explanation Reference Number	Year ending March 31, 19		Year ending March 31, 19		
			Esti- mates	.. Months Actual Plus .. Months Estimated	As revised by Budget Author- ity	As revised by Budget Author- ity	As finally approved by Legis- lature
1. -2	Salaries and Wages						

BUDGET DOCUMENT

PROVINCE OF

ESTIMATES OF REVENUE

Fiscal Year Ending March 31, 19__.

FORM VI

REVENUE FUND

Fiscal Year Ending
March 31, 19

Estimates	... Months Actual Plus Months Estimated	Department and Source of Revenue	Estimates Year Ending March 31, 19
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DEPARTMENT OF AGRICULTURE

Sales and Services

DEPARTMENT OF ATTORNEY GENERAL

Privileges, Licences and Permits

To include
only Main
Estimates.

Could be divided
into two or more
columns according
to the wishes of
each Province.

BUDGET DOCUMENT

PROVINCE OF

ESTIMATES OF EXPENDITURE

Fiscal Year ending March 31, 19__.

FORM VII

REVENUE FUND

Fiscal Year Ending
March 31, 19

Estimates	... Months Actual Plus Months Estimated	Department, Branch, Name of Service and Major Objects of Expenditure	Estimates Year Ending March 31, 19
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DEPARTMENT OF AGRICULTURE

Marketing Branch

Personal Services

Salaries and Wages

DEPARTMENT OF ATTORNEY GENERAL

Main Office

Personal Services

Salaries and Wages

To include
only main
Estimates

To include all
expenditures under
Main Estimates,
Supplementary
Supply and Special
Warrants, etc.

Would also include pertinent detail of
salaries and wages, and a comparison of the
number of employees.

Could be
divided into two
or more columns
according to the
wishes of each
Province.

BUDGET FORMS - EXECUTION

PROVINCE OF

BUDGET ALLOTMENT

Fiscal Year Ending March 31, 19__.

FORM VIII

REVENUE FUND														
Department, Board, Agency or Fund - Treasury.....								Branch or Division - Main Office....						
Vote No.	Item No.	Activity and Object	April	May	To End of May	June	To End of June	()	Jan.	To End of Jan.	Feb.	To End of Feb.	March	To End of March
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BUDGET FORMS - EXECUTION

PROVINCE OF

COMPARISON OF EXPENDITURES AGAINST APPROPRIATIONS

Fiscal Year Ending March 31, 19__.

FORM IX

REVENUE FUND								
Department, Board, Agency or Fund - Treasury					Branch or Division - Main Office			
Vote No.	Item No.	Activity and Object	Budget Appropriation For Year	Budget Allotment To Date	Actual Expenditure To Date	Over- spent	Under- spent	Available For Balance of Year

SECTION XI

UNIFORM FISCAL YEAR END

This Section relates to the agreement on a uniform fiscal year end for all provinces.

1933 Conference Resolution: (Resolution No. 6)

That, whereas the present fiscal years of the Dominion and the Provinces end at various dates from March 31 to December 31, this Conference considers, in view of the increasing interrelation of Dominion and Provincial finance, that it is desirable from the statistical point of view that the fiscal years of all the Canadian governments should end on the same date, and in any case as nearly as possible to March 31.

1943 Conference Resolution: (Resolution No. 3)

Whereas the Fiscal Years of the Dominion Government and of the Governments of the Provinces of British Columbia, Alberta, Ontario and Quebec end on March 31st; and whereas it is desirable from a statistical point of view, as well as from the standpoint of inter-governmental relations, for the fiscal years of all Provincial Governments and their respective boards, commissions and other subsidiary enterprises to end on the same date; this Conference strongly recommends and urges the adoption of March 31st as the uniform fiscal year end.

Continuing Committee Recommendation to 1945 Conference: (Resolution No. 3)

As a result of Resolution No. 3 passed at the last Conference, Prince Edward Island changed its fiscal year end to March 31 and Manitoba passed legislation to the same effect, to come into force upon proclamation. As there are still three provinces which have not taken definite action to change their fiscal year ends to March 31, the Committee recommends that this matter be brought forward for further consideration and if necessary referred to the Dominion-Provincial Conference on Reconstruction. In this connection the Committee prepared a memorandum (which follows) on the question of March 31 fiscal year ends and submitted it to those provinces whose fiscal year ends were other than March 31.

MEMORANDUM RE MARCH 31 FISCAL YEAR END FOR PROVINCES

At the time of the "Dominion-Provincial Conference on Statistics of Provincial Government Finance" held at Ottawa September 11-13, 1933, the fiscal year ends of the Provinces were as follows: Prince Edward Island, Dec. 31; Nova Scotia, Sept. 30; New Brunswick, Oct. 31; Quebec, June 30; Ontario, Oct. 31; Manitoba, April 30; Saskatchewan, April 30; Alberta, March 31; British Columbia, March 31. The Conference endorsed the principle of uniformity in the fiscal year ends of provincial governments and adopted the following resolution:

"That, whereas the present fiscal years of the Dominion and the Provinces end at various dates from March 31 to December 31, this Conference considers, in view of the increasing inter-relation of Dominion and Provincial finance, that it is desirable from the statistical point of view that the fiscal years of all Canadian governments should end on the same date, and in any case as nearly as possible to March 31".

Ontario adopted the March 31 year end in 1935 and Quebec in 1941. Nova Scotia changed its fiscal year end from Sept. 30 to Nov. 30 in 1935. Consequently, at the time of the "Second Dominion-Provincial Conference" held at Ottawa Oct. 18-21, 1943, some progress had been made in the direction of uniformity, and four Provinces and the Dominion had a common fiscal year end, March 31. The 1943 Conference adopted a resolution in which the desirability of provincial adoption of the March 31 year end was repeated as follows:

"That, whereas the fiscal years of the Dominion Government and of the Provinces of British Columbia, Alberta, Ontario and Quebec end on March 31; and whereas it is desirable from a statistical point of view, as well as from the standpoint of inter-governmental relations, for the fiscal years of all Provincial Governments and their respective boards, commissions, and other subsidiary enterprises to end on the same date, this Conference strongly recommends and urges the adoption of March 31 as the uniform fiscal year end".

The advantages of the March 31 year end fall naturally into two groups, viz., those which relate to uniformity and those which relate to the specific date March 31. These are set out below. The advantages of uniformity in provincial fiscal year ends obviously obtain irrespective of the particular date chosen, and they received considerable attention at the 1933 Conference, March 31 being settled upon as a suitable year end largely because it had already been adopted by the Dominion and two provinces. At the 1943 Conference, however, greater emphasis was placed upon the particular appropriateness of March 31 from the provincial administrative standpoint. These latter advantages were stressed by the representatives of certain provinces in the light of their own recent satisfactory experience in adopting the March 31 year end.

A. - ADVANTAGE OF UNIFORM FISCAL YEAR END

1. PROVINCIAL

- (a) - Dominion-Provincial Relations. The reconciliation of accounts, the completion of agreements and in general the settlement of any financial arrangement which involves both levels of government will be easier if the Dominion and the Provinces have a common fiscal period. These relationships have latterly become most intimate and important and promise to be no less so in the future.
- (b) - Inter-provincial Relations. While the problem of inter-provincial financial relations is not as yet very important, it is likely to assume greater significance in the future and in general the same arguments apply as in (a) above.
- (c) - Provincial Comparisons. The Provinces would themselves benefit from the availability of comparable and current information since they could then see their own problems in the perspective of conditions throughout the provinces and the Dominion and could, if a common fiscal year end obtained, receive this information while it was still fresh enough to be valuable in the formulation of policy.

2. STATISTICAL

- (a) - Comparability. All information would be for a common period and, consequently, the validity of inter-provincial or federal-provincial comparisons would be increased. Assets and liabilities would be shown as at the same date and similarly revenues and expenditures would be for the same period. Inter-governmental receipts and payments would also be for the same period so that inter-provincial comparisons of the extent of these transfers would be valid.
- (b) - Consolidations. All statistics of inter-governmental relations would be more manageable. For some purposes it is necessary to prepare consolidated statistics of public finance. The task of eliminating inter-governmental transfers and inter-governmental debt is naturally much easier where a common fiscal period obtains, because, insofar as the same accounting conventions are followed, amounts "paid to" will then equal amounts "received from" other governments, as will amounts "due from" and "due to" other governments.
- (c) - Currentness. Consolidated statistics of provincial or federal-provincial finance for any given period would be more current if a common fiscal year obtained.

B. - ADVANTAGES OF SPECIFIC DATE MARCH 31 FOR FISCAL YEAR END

1. PROVINCIAL

- (a) - Budgetary. The budget estimates are a blue print of a government's financial operations for a subsequent period. In a sense the budget is a mechanism through which the government reconciles its avowed political and fiscal policies and their resultant expenditures with the anticipated receipts - or the instrument by which the government forecasts the manner in which expenditures of the succeeding fiscal period will be financed.

Resolution:

WHEREAS at the last Conference a resolution was passed recommending and urging the adoption of March 31st as the uniform fiscal year end of all Provincial Governments and of their respective Boards, Commissions, and other subsidiary enterprises; and

WHEREAS since that time Prince Edward Island has changed its fiscal year end to March 31st and Manitoba has passed Legislation to that effect to go into force upon Proclamation; and

WHEREAS there are still three provinces which have not taken definite action to change their fiscal year ends to March 31st; and

WHEREAS at this Conference after further consideration of the matter in the light of the recommendations of the Continuing Committee and the memorandum prepared by this Committee, which was submitted to those provinces whose fiscal year ends were other than March 31st, it is felt that the responsible authorities should give further consideration to the adoption of March 31st as the uniform fiscal year end;

Therefore, this Conference recommends that the matter of uniform fiscal year ends for all Provincial Governments be referred to Mr. D.A. Skelton, as Secretary of the Co-ordinating Committee of the Dominion-Provincial Reconstruction Conference, 1945, with the request that it be brought to the attention of the responsible authorities with a view to having it considered at the forthcoming meeting of Provincial Premiers on November 26th; and that a copy of the resolution and memorandum referred to, as well as a copy of this Resolution be forwarded immediately to Mr. Skelton for this purpose.

As at March 31, 1952 the fiscal year ends of all provinces became uniform.

Since it is a plan for future operations and since the control of expenditure is normally one of its most important aspects, the budget must, by definition, be drawn up in advance of the fiscal period to which it applies. Only thus can the actual spending be brought into harmony with the plan for spending. In view of the fact that it has become customary for legislatures to meet early in the calendar year, some date near March 31 is a most satisfactory fiscal year end, for, under these conditions, the budget can be discussed and passed by the legislature just in advance of the beginning of the new fiscal period. This means that:

1. The budget can be based upon reliable information concerning the experience of the present and immediate past. (This is usually accomplished by making an estimate for the closing fiscal period on the basis of 10 (or 11) months actual and 2 (or 1) months estimated).
 2. The budget can be framed in accordance with existing conditions and government policies, and effect can be given to the financial results of new legislation passed during the session.
- (b) - Currentness. Where the March 31 year end is used, it is necessary for budgetary purposes to prepare estimates of the revenues and expenditures of the current fiscal period, based, as suggested above, on actual figures for 10 or 11 months. These estimates are naturally available to the legislators and provide them with current information of great practical value. Conversely there is no specific urge to publish up-to-date information of this character where the fiscal period ends some time before the session is held.

2. STATISTICAL

- (a) - As suggested above the adoption of the March 31 year end leads to the preparation of reliable estimates for the closing fiscal period because they are needed as a basis for the budget and demanded by legislators. Such a practice would contribute greatly to the availability of current statistical data on provincial public finance.

1945 Conference Decision:

It was felt that very little if anything could be gained by further discussion at the present time as the views of all concerned were more or less well-known and that it was now a matter of impressing the responsible authorities with the desirability of making the change and the benefits that might accrue therefrom. It was, therefore, agreed that this matter be referred to the Resolutions Committee with the request that a resolution be prepared which would provide for its submission to the Reconstruction Conference.

SECTION XII

CO-ORDINATION OF THE STATISTICS OF GOVERNMENT FINANCE

This Section relates to the statistics on Government Finance to be published by the Dominion Bureau of Statistics.

1933 Conference - Resolutions:

This Conference reaffirms the necessity of a purview and co-ordination of the statistics of Canadian public finance as a whole, including Dominion, Provincial and Municipal finance.

Reference: First Conference,
Resolution No. 1

This Conference is of the opinion that in order to achieve a proper understanding of the entire field of public finance, it is essential that a uniform method of reporting municipal and similar statistics be devised and that steps appropriate to this end should be taken by the Dominion Bureau of Statistics at an early date.

References: First Conference (1933)
Resolution No. 7

1943 Conference - Resolutions:

If the best interests of the various Governments and the public of Canada are to be served, the objective should be the complete co-ordination of the statistics of Canadian public finance as a whole, Dominion, Provincial and Municipal.

The Dominion Bureau of Statistics should obtain statistics of Dominion Government finance on a basis similar and comparable to, and within the same time as, that proposed for the Provincial Governments.

Reference: Second Conference (1943)
Resolutions Nos. 1 and 2

SECTION XIII

INTERCHANGE OF REPRESENTATIVES AT CONFERENCES ON PROVINCIAL AND MUNICIPAL FINANCIAL STATISTICS

This Section relates to Conferences on Government Finance Statistics.

The Continuing Committee of the 1945 Conference felt that in view of the numerous inter-relationships in the financial affairs and operations of the various levels of government in Canada, and especially those of the provinces and their constituent municipalities, and the fact that the problems of each relating to financial statistics, while not entirely dissimilar as to principles involved, nevertheless require special consideration especially from the standpoint of accounting and reporting practices and procedures, a great deal of benefit could be obtained and a better mutual understanding established by an exchange of views between representative authorities of the provincial and municipal governments.

Accordingly, an interchange of representatives at future Dominion-Provincial Conferences on Provincial and Municipal Financial Statistics was recommended; and also that these representatives might, as the occasion demands, be invited to attend meetings of the Committee on Federal Financial Statistics, if such were established.

In discussing this matter at the 1947 Conference, it was considered that an interchange of representatives as outlined above might overlap or duplicate, in some part, the function of the suggested Co-ordinating or Reference Committee and that there would be limited value through the exchange of representatives at these Conferences as proposed. Further liaison to that which might result from the establishment of such a committee should, it was felt, be maintained by the Bureau of Statistics since it convened these Conferences, as has been the practice, and also by following the principles of maintaining an exchange of proceedings, reports and other relevant material submitted to the conferences for consideration, among the respective authorities concerned.

SECTION XIV

DOMINION BUREAU OF STATISTICS REPORTS ON
PROVINCIAL FINANCIAL STATISTICS

This Section relates to the publication by the Dominion Bureau of Statistics of Government Finance Statistics.

1. Progressive Annual Reports of Provincial Financial Statistics

The following resolution (No. 7) was passed at the 1945 Conference:

WHEREAS three Conferences between representatives of the Provincial and Dominion Governments have been held in 1933, 1943 and 1945 at which consideration has been given to the question of standardized classifications, terms and definitions in relation to Provincial Government operations with the object of achieving greater clarification and uniformity in the form, content and presentation of provincial financial statistics; and

WHEREAS in addition a great deal of research and study has been carried out by the respective authorities concerned and particularly by the Continuing Committee appointed at the 1943 Conference; and

WHEREAS in conjunction therewith consideration has also been given to the special studies of public finance statistics for the purpose of the Royal Commission on Dominion-Provincial Relations, Dominion-Provincial Conference 1941 and Dominion-Provincial Conference on Reconstruction 1945;

Therefore, this Conference unanimously subscribes to the view expressed by the Continuing Committee that it should not be necessary to have special compilations made as in the aforementioned instances but through the co-operation of provincial authorities, the Dominion Bureau of Statistics should be able to supply annually up-to-date information sufficient to meet the requirements of Governments as well as those of the public generally.

The following resolution (No. 4) was passed at the 1947 Conference:

WHEREAS at the 1945 Conference, resolution No. 7 relating to progressive annual reports of provincial financial statistics, was adopted, which said in part "that it should not be necessary to have special compilations made, but that through the co-operation of provincial authorities, the Dominion Bureau of Statistics should be able to supply annually up-to-date information sufficient to meet the requirements of governments as well as those of the public generally."

Therefore, this Conference reaffirms the principle set out in the aforementioned resolution.

2. Publication of Reports

With a view to obtaining more current and up-to-date financial statistics the Committees recommended that reports of provincial financial statistics be published by the Bureau not later than the 31st of October following the close of provincial fiscal years, assuming that such ended on March 31st. It was generally felt that such was a very desirable objective, and with the understanding that practical difficulties and existing restrictions, which might prevent provincial officials from complying with these conditions, would be given full recognition, the recommendation of the Committees was approved in principle.

3. Adjustment of Provincial Figures and Reconciliation with Source and Application of Funds Statement

The 1945 Conference recommended that whenever it was found necessary to adjust provincial revenues and expenditures for the purpose of reports on provincial financial statistics, the Bureau should also make complementary adjustments to balance sheet items affected thereby so as to maintain direct relationship and reconciliation between the revenue and expenditure statistics, changes in balance sheet items and the proposed "Source and Application of Funds" statement.

4. Lists of Provincial Revenue Items and Rates

It was agreed that each province would supply the Bureau with a list showing the different types of revenues being received by departments of their respective governments, together with the basis of the rate or charge, such as in the case of taxes, licences, permits, etc. (The purpose of the recommendation was to establish a reference source for comparative studies of the revenue structure of governments and also to secure information which would be useful in preparation of a Manual explaining the use and application of future reporting schedules and classifications as agreed upon at these Conferences. In addition, the information thus provided would form the basis for preparation of master lists of provincial revenues and the classification of each item in relation to the approved revenue classification).

SECTION XV

REPORTING TO THE DOMINION BUREAU OF STATISTICS

1. Currentness of Reports to Dominion Bureau of Statistics

The Continuing Committee of the 1943 Conference recommended that the main financial statements in the provincial public accounts be released within three months after the end of the fiscal period and that reports to the Bureau, in the prescribed manner, be filed concurrently therewith.

It was generally felt that such was a very desirable objective and, with the understanding that practical difficulties and existing restrictions which might prevent provincial officials from complying with these conditions would be given full recognition, the recommendation of the Committee was approved in principle.

Reference: Second Conference (1943)
Resolution No. 4

2. Preliminary Reports

Consideration was given to this question (by the Committee of the 1943 Conference), but the Committee was of the opinion that the main emphasis should be placed on obtaining more current final statistics and that efforts should accordingly be made in that direction.

3. Precedence of work on Dominion Bureau of Statistics Schedules

The precedence of work and order of sequence to be followed in completing the Dominion Bureau of Statistics reporting schedules was adopted as follows:

1. Treasury Bills Outstanding
2. Bonded Debt Outstanding and Currency in Which Payable
3. Bonded Debt Payments and Currency in Which Payable
4. Contingent Liabilities
5. Bonds, Debentures and Stock Sold and Guarantees Entered Into
6. Bonds, Debentures and Stock Retired and Guaranteed Debt Retired
7. Sinking Fund Assets and Liabilities
8. Other Assets and Liabilities
9. Supplementary Schedules Supporting Asset and Liability Items
10. Analysis of Bonded Debt by Interest Rates
11. Revenues and Expenditures

4. Form and Design of Dominion Bureau of Statistics Reporting Schedules

Whereas the methods of Public Accounts analysis used in providing provincial financial statistics for the purpose of the Dominion-Provincial Conference on Reconstruction 1945, is now familiar to all of the Provinces and maintains a direct reconciliation with information published in Provincial Public Accounts;

Therefore, it is recommended that the Dominion Bureau of Statistics secure its analyses of provincial financial statistics from the Provinces in future through the use of looseleaf forms and schedules, etc., and following the same method of reconciliation with Provincial Public Accounts as was done in providing statistics for the purpose of the Dominion-Provincial Conference on Reconstruction 1945.

Reference: Third Conference (1945)
Resolution No. 5

5. Manual of Instructions

The Conferences approved the recommendation that the Dominion Bureau of Statistics prepare a Manual of Instructions explaining the classifications and procedures to be followed in the use of reporting forms and schedules.

Reference: Third Conference (1945)
Resolution No. 6

SECTION XVI

PERIODIC CONFERENCES

PERIODIC CONFERENCES ON PROVINCIAL FINANCIAL STATISTICS

1933 Conference Resolution: (Resolution No. 8)

The Conference expresses appreciation of the opportunity which the present meeting has afforded the various delegates of securing an interchange of ideas with each other and with the Dominion Government on matters of common interest, and recommends that provision be made for similar conferences from time to time in future, in view of the growing and permanent importance of the subject of public finance, and of the necessity of adequate statistics for the study of its problems.

1945 Conference Resolution: (Resolution No. 10)

WHEREAS it is felt that the holding of Conferences of this kind serves a most important and useful purpose, particularly in clarifying the mutual problems and inter-governmental relationships pertaining to provincial financial statistics; and

WHEREAS it is considered desirable to continue and advance these and other co-operative efforts in the field of provincial financial statistics between the Dominion and Provincial Governments to the greatest extent possible;

Therefore, this Conference recommends that a Conference on Provincial Financial Statistics be held at stated intervals of at least every two years, but more frequently if the necessity demands, with a view to sustaining these objectives and furthering the work that has been accomplished to date.

SECTION XVII

OTHER MATTERS CONSIDERED BY CONFERENCES

This Section relates to miscellaneous matters considered by conferences.

1. Financial Statistics of Special Districts

Following discussion of this question at the 1943 Conference and consideration by the Continuing Committee of that Conference, it was agreed at the 1945 Conference that financial statistics of Special Districts, such as, Drainage, Irrigation, Dyking, Hospital Districts, etc., which come under the jurisdiction and authority of provincial governments or agencies thereof, should be provided by means of special reports separate and distinct from the schedules relating to provincial financial statistics. The special districts and other agencies of governments to be reported on are to be established in collaboration with provincial authorities.

Reference: Second Conference (1943)
Resolution No. 6

2. Provincial Government Employment and Payroll Statistics

Following discussion of this question at the 1943 Conference and consideration by the Continuing Committee of that Conference, no action was taken by the 1945 Conference on the Committee's recommendation that the Dominion Bureau of Statistics obtain information as to the numbers and salaries of persons employed by provincial governments and agencies thereof, on the basis of a quarterly return covering payrolls ending nearest to March 31st, June 30th, September 30th and December 31st. While the importance of having these data, such as for national income purposes and to round out the national statistics of labour and employment, as well as in relation to public finance statistics generally, was well recognized, it was felt that the matter was beyond the jurisdiction of the delegates present in their several capacities of finance officers.

It was suggested, however, that the initial approach, with a view to organizing the collection of these statistics on a satisfactory basis, might more properly be made by the Bureau through the Provincial Premiers or Civil Service Commissions of the provinces.

Reference: Second Conference (1943)
Resolution No. 7

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