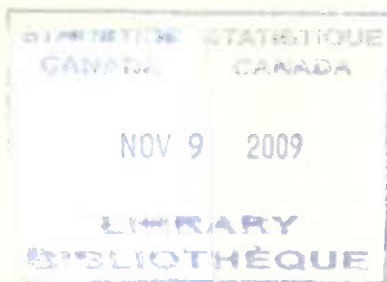


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FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1959

Revenue and Expenditure
Assets and Liabilities

Actual

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. Figures are not available.

... Figures are not appropriate or not applicable.

— Nil or zero.

-- Amount is too small to be expressed.

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

FINANCIAL STATISTICS OF MUNICIPAL GOVERNMENTS

1959 - ACTUAL

COMMENTARY AND EXPLANATORY NOTES

This annual report summarizes by provinces data on the financial state and operation of local governments in Canada.

In order to give as nearly as possible a uniform presentation, province by province, certain material has been used to supplement the annual statistical reports of the provinces on their municipalities. This has been obtained largely from the reports of other provincial departments, such as those administering education, from the public accounts, from the reports of certain special areas, districts and boards, from the reports of individual municipalities, and by direct correspondence. The content of the various tables and sources of material are dealt with below.

In theory at least and to a great extent in practice, municipal finance statistics in provincial reports are based upon the Manual of Instructions, Financial Statements, Accounting Terminology, Population, Area and Assessment Schedules for Municipal Corporations, which incorporate classifications drawn up by a series of Dominion-Provincial Conferences. First published in 1942, this document was extensively revised and reissued in 1950 and again in 1960 under the title "Municipal Finance Reporting Manual". These editions were made available for distribution to all municipal treasurers and auditors. Several provinces now use

the 1950 revision, in whole or in part, as a basis for reporting municipal finance statistics. It is hoped that soon all provinces will conform to the reporting procedure recommended by the 1960 "Municipal Finance Reporting Manual".

Up to 1950 statistics covered by this series of reports were presented according to the original classifications. Since 1951 the classifications used have been those published in 1950. This has required some adaptation of the material presented for those provinces in which the revised classifications had not yet been applied. Due to this situation there are certain omissions of statistics from this report because of non-publication by a province of particular information or detail thereof.

Statistics of municipalities in the provinces are mostly for the calendar year 1959 except for several important cities in Quebec where the fiscal year terminates at the end of April or May, 1960. Available data of municipalities in the Yukon Territory (Dawson City and Whitehorse) are for the fiscal year ending March 31, 1960 and in the Northwest Territories (Yellowknife and Hay River) for the calendar year, 1959. Information on education is for the calendar year for all provinces except Quebec and Prince Edward Island where the school fiscal year ends June 30, 1959.

REVENUES AND EXPENDITURES

(I) Gross Current Revenue and Expenditure

Tables 3 and 5 show the ordinary revenue and expenditure of incorporated municipalities and other local government areas which have not been incorporated, together with those of certain joint boards which, though separately reported, carry on activities handled through ordinary account in most other municipalities. They do not include, except for small inseparable amounts, the income and expenditure of utilities and other municipal enterprises, of hospitals, of libraries, or of certain special areas, the assets and liabilities of which however are reported in Table 18 and 19. Only the surpluses, deficits or levies actually taken into municipal accounts reflect these activities in this report. Similarly, only school levies and the expenditures to school boards and for school debt charges are included.

Operating statements of utilities and other municipal enterprises and other activities mentioned above as excluded, including schools, are not shown in this report because their impact is only upon users of their services, or, in the case of

schools, because much of the revenue is received by the school boards directly from the provinces, and the taxpayers of the municipality as such are only concerned insofar as municipal taxes are affected. Income and expenditure information for these, which is omitted here is or should be available through other statistical reports. However a table has been inserted in this report to show provincial government grants paid directly to local schools, (see Table 15).

Where debenture debt includes debentures issued directly by utilities and other municipal enterprises, the relative debenture debt charges have been included in expenditures as such, and in revenue as debenture debt charges recoverable. The reason for this procedure is that better comparability may be attained, as in most cases the municipalities issue debentures on behalf of their utilities or other enterprises and the relative debenture debt charges are handled in the above manner.

For the provinces of Saskatchewan and Alberta, lack of information prevents the inclusion of charges on debentures issued by hospital districts;

in New Brunswick for debentures issued for municipally-owned hospitals; and in British Columbia for guaranteed debt of Improvement Districts, although the relative debenture debts are included in the statement of consolidated liabilities.

Debenture debt charges relative to debentures issued by school authorities have been included in the debenture debt charges expenditure item, except for an undetermined amount in respect of debentures issued by local school boards in British Columbia.

Details of taxation revenue, showing the bases of taxation to the extent available, have been embodied in the revenue statement.

Care should be taken in making comparisons, between provinces, of any revenue or expenditure item. Differences may result from method of approach and division of responsibility. One province may make grants, while another may share taxes or sanction additional taxes; one may require its municipalities to provide a service, while another provides all or part of that service itself. There are unlimited variations of such nature.

Newfoundland.—There are Local School Tax Area Authorities in Deer Lake and Corner Brook which levy and collect their own taxes. School Boards in other municipalities receive the whole of their funds from the provincial government except for school fees and voluntary contributions. Cost of police, health and social welfare services is borne by the province except for minor amounts in some municipalities.

Prince Edward Island.—In municipalities where statements of receipts are used, adjustments have been made to eliminate non-revenue receipts. School levies are as shown by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of "other boards or commissions (municipally-owned), special area or district charges and joint expenditure boards or committees". School taxation is as indicated by the "Annual Report of Municipal Statistics".

New Brunswick.—Taxes levied by city and town school boards are included, and an estimate of the levy by local school boards for Restigouche County.

Quebec.—Municipal revenues and expenditures have been supplemented by school tax revenues, and by investment earnings of the Montreal Metropolitan Corporation.

Ontario.—School taxation from the municipal report has been augmented by the "Local Tax Levy" receipts of schools in unorganized areas.

As financial statistics of health units, police villages and some other boards and commissions have not been made available for the year 1959, it has not been possible to integrate these with other municipal revenues and expenditures.

However, their omission results in only a small understatement of total municipal revenue and expenditure in the province. Their inclusion would mean a slight redistribution of expenditures between classifications.

Manitoba.—Combined with municipal revenues and expenditures are those of the Winnipeg Sewer Rental Fund, Greater Winnipeg Sanitary District and the Greater Winnipeg Water District. The school tax levy does not include levies made by schools in unorganized territory as these are not published separately.

Saskatchewan.—School taxation is shown as reported in the municipal report.

Alberta.—Levies for schools by municipalities and special area boards do not represent all local taxation for education and therefore have been augmented by levies made by school districts which collect their own taxes.

British Columbia.—School taxation has been increased by the revenue from rural district school taxes shown in the Provincial Public Accounts for the fiscal year ended March 31, 1960, representing amounts voted by rural school districts in unorganized areas and collected for them by the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

(II) Capital Expenditures out of Capital Fund

Capital Expenditures out of Capital Fund, (Table 10) are those for the acquisition of/or addition to fixed assets normally financed out of capital and loan funds. Capital expenditures out of Reserve Funds are also included for Manitoba, Saskatchewan, Alberta and British Columbia. Figures for each province were made up from the sources set out below.

Newfoundland.—Gross expenditure on capital account for the city of St. John's. New debenture issues for other municipalities.

Prince Edward Island.—Capital expenditures for Charlottetown, Summerside, and Kensington, villages of Cardigan and Kinkora. Capital expenditures for schools as reported by the Department of Education.

Nova Scotia.—Capital expenditures for cities of Halifax and Sydney, Caledonia Power and Water Board, and Halifax Public Service Commission. New debenture issues for towns and municipalities. Capital expenditures for city schools, new issues and provincial grants for schools in towns and municipalities.

New Brunswick.—Capital expenditures for all municipalities. Capital costs of schools as shown in the Education Report.

Quebec.—No information available except for schools.

Ontario.—Municipal capital expenditures based on sample survey of municipalities; outlays from school capital funds as shown in the Department of Education Report.

Manitoba.—Capital expenditures for Winnipeg (other than for schools). For other municipalities capital disbursements or new debenture issues; net increase in school debenture debt adjusted for retirements; and debenture approvals for Hospital and Medical Nursing Unit Districts.

Saskatchewan.—Capital expenditures for all municipalities; capital payments for schools as shown in the Education Report; new debenture issues, signed and sealed, for Union Hospital Districts.

Alberta.—Capital expenditures for cities of Calgary and Red Deer; capital disbursements for Edmonton and Wetaskiwin and for schools; debenture sales for the other cities; net increase in debenture debt adjusted for retirements, for remaining municipalities; municipal borrowings for hospital districts.

British Columbia.—Capital expenditures for all municipalities and for the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Capital expenditures for schools as reported by 80% of the school boards in the Province.

Yukon Territory.—No capital expenditures reported.

Northwest Territories.—Capital expenditures for municipal district of Yellowknife.

(III) Net General Revenue and Expenditure

New tables (11 and 12) have been introduced to show a breakdown, by province, of net general revenue and expenditure shown in total in "A Consolidation of Public Finance Statistics",—Catalogue No. 68-202. Also introduced are tables (13 and 14) showing the percentage distribution among the more important items of net general revenue and expenditure.

Revenue and expenditure reconciliation tables (16 and 17) have been expanded to include a reconciliation between gross current revenue and expenditure and net general revenue and expenditure.

ASSETS AND LIABILITIES

Generally speaking, the chief source of information for compiling statements of assets and liabilities and statements subsidiary thereto, are the provincial reports on municipal statistics. Where this information has been supplemented by other means, or where other sources of information have been used, it is noted below in the remarks relative to the provinces concerned. If the information is not all-inclusive it is noted below.

These tables represent a consolidation of the assets, liabilities and reserves of local government bodies, and of activities which are carried on under their authority and supervision, or by bodies which are co-existent with the municipalities. This enables the report to give a uniform presentation for the provinces regardless of different organizational plans and reporting methods, particularly of education financing. Wherever possible assets have been adjusted to a gross basis so as to present them at full value with offsetting reserves shown on the liabilities side. Inter-fund and inter-municipal items have been eliminated to obtain the net liabilities of municipal governments, but securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Newfoundland.—The schools are denominational and largely financed by the Province.

Prince Edward Island.—Only the general fixed assets of schools have been included with total municipal assets.

Nova Scotia.—Information in the municipal report has been supplemented with material obtained from the reports of the cities of Halifax and Sydney, the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission of Halifax.

New Brunswick.—Information in the municipal report has been supplemented from city reports. Assets and liabilities of schools are as shown in the municipal report. Fixed assets and debenture debt of municipally-owned hospitals have been included.

Quebec.—Information in the municipal and education reports has been supplemented by the inclusion of assets and liabilities of the Montreal Metropolitan Corporation.

Ontario.—As complete financial statements of municipal boards and commissions within the province are not available, the consolidated assets and liabilities shown are considerably lacking in this respect. Utilities and municipal enterprises, other than waterworks, are therefore included only insofar as they are represented in the capital and loan fund balance sheet by the amount due for

debentures. Consequently, the interfund items relative to those funds remain as the only representation of these missing assets and liabilities.

General fixed assets of schools are included at the amount "due from schools for debentures" for public and secondary schools and at the gross debenture debt of Roman Catholic separate schools and public and secondary schools in unorganized areas.

Manitoba.—Assets and liabilities have been compiled from the report of the Municipal Commissioner, the individual financial reports of the municipalities, the Greater Winnipeg Water District, the Greater Winnipeg Sanitary District and the school authorities.

Saskatchewan.—Information in the municipal report has been supplemented by reference to the financial reports of cities. General fixed assets of Union Hospitals have been included at the amount of net outstanding debenture debt.

Alberta.—Interfund items relative to certain boards and commissions have not been eliminated as balance sheets for these bodies are not available

for consolidation herein. General fixed assets of Hospital Districts have been included at the amount of the debenture debt.

British Columbia.—Assets and liabilities of the municipal report have been supplemented by information from the reports of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District and the Greater Nanaimo Sewerage and Drainage District. Assets and liabilities of Improvement Districts have been included at the amount of the guaranteed debt as shown in the Public Accounts of the Province. General fixed assets of schools include the amount "due from schools for debentures" for debenture debt issued by the municipalities and the gross debenture debt issued directly by the school boards of the province.

Yukon Territory.—Information has been obtained from the financial statements of the cities of Whitehorse and Dawson.

Northwest Territories.—Information has been obtained from the financial statements of the municipal districts of Yellowknife and Hay River.

DIRECT AND INDIRECT DEBT

A new table (Table 24) has been introduced to show the total direct and indirect debt, less sinking funds, before inter-government debt has been eliminated. This table is a breakdown by province, of the total direct and indirect debt of municipal governments as shown in Table 7 of

"A Consolidation of Public Finance Statistics",—Catalogue No. 68-202. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments the debt of municipally-owned utilities is not included in this table.

STATISTICAL TABLES

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
Population of organized municipalities:						
1	1956 Census	163,367	37,568	692,263	552,359	4,525,608
2	1959 Assessed or other estimate .....	..	..	..	593,524	5,036,190
Population of the Province, as of June 1:						
3	1956 Census	415,000	99,000	695,000	555,000	4,628,000
4	1959 estimate by Census Division	449,000	102,000	716,000	590,000	4,999,000
Area of organized municipalities (thousands of acres):						
5	Area assessed for taxation .....	..	..	..	..	25,749
6	Total area	224	7	13,332	..	..
7	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Whitehorse and Dawson only.² Yellowknife and Hay River only.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1959, by Provinces

No.		Nfld. ²	P.E.I.	N.S.	N.B.
thousands of dollars					
Assessed valuations					
Real property:					
1	Buildings and improvements .....	..	..	..	..
2	Land .....	..	..	..	..
3	Total real property	8,157	34,748*	694,023	442,019
4	Business	2,975	7,773	31,328	23,750
5	Personal	—	7,027	106,076	103,479
6	Other	—	—	15,789	4,373
7	Total for general purposes	11,132	49,548	847,216	573,621
Exemptions¹					
Real property:					
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	371,259	..
11	Other .....	..	..	16,629 ¹²	..
12	Total exemptions .....	..	7,561¹³	387,888	..
Government property:					
13	Dominion .....	..	..	172,941	..
14	Provincial .....	..	..	35,210	..
15	Municipal .....	..	..	71,343	..
16	Total government property .....	..	..	279,494	..
17	Non-government property .....	..	..	108,394	..
18	Total exemptions .....	..	7,561¹³	387,888	..

¹ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.² Majority of municipalities do not levy real property taxes; where such taxes are levied assessment is based largely on rental values. Figures shown are for city of St. John's only.³ The figures shown are for municipal purposes but in accordance with legislation assessment for school purposes varies somewhat from the municipal assessment. Assessments for school purposes are as follows: Land 576,555, Improvements 1,671,590, Total 2,248,145.⁴ Dawson and Whitehorse.⁵ Yellowknife only.⁶ Includes 21,892 railway roadway, gas and oil pipelines, mining plant and equipment.⁷ Includes assessment of utilities.⁸ Valuation of improvements, the total value of which was 2,637,665 and the maximum value at which they could be taxed was 1,671,601.

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1959

Que.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5,250,709	780,105	844,365	1,010,657	1,108,666	14,965,667	3,421 ¹	4,042 ²	14,973,130	1
5,682,338	..	888,247	1,140,424	1,279,198	..	..	..	..	2
5,405,000	850,000	881,000	1,123,000	1,399,000	16,050,000	12,000	19,000	16,081,000	3
5,952,000	885,000	902,000	1,243,000	1,570,000	17,408,000	13,000	21,000	17,442,000	4
24,584	16,082 ³	..	..	808 ⁴	..	..	..	..	5
29,011	18,702 ³	66,759	43,121	1,189 ⁴	..	..	..	..	6
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	7

¹ Rural municipalities only.⁴ Information not complete.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1959, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon ⁴	N.W.T. ⁵	No.
thousands of dollars								
..	5,554,272	614,107	329,381 ⁶	861,015 ⁷	1,145,066 ⁸	8,612	..	1
..	2,156,647	404,902	801,229	644,273	576,681	3,635	..	2
8,132,710	7,710,919	1,019,009	1,130,610	1,505,288	1,721,747	12,247	4,203	3
..	957,174	44,521	58,129	73,365	..	—	2,506	4
..	...	8,792	...	—	...	...	...	5
—	—	—	350 ¹⁰	410	—	—	—	6
..	8,668,093 ¹¹	1,072,322	1,189,089	1,579,063	..	12,247	6,709	7
..	1,200,875	..	553,609	245,154	1,492,599	5,491	..	8
..	372,182	..	51,200	76,959	112,773	863	..	9
2,786,563	1,573,057	..	604,809	322,113	1,605,372	6,354	3,731	10
—	5,560	..	—	—	—	—	—	11
2,786,563 ¹⁴	1,578,817 ¹⁵	233,154	604,809	322,113 ¹²	1,605,372 ¹⁶	6,354	3,731	12
..	307,841	..	32,814	48,016	120,951	4,666	1,337	13
..	318,660	..	39,745	56,473	77,768	1,152	61	14
..	637,531	..	74,213	146,912	230,989	144	1,655	15
..	1,264,032	..	146,772	251,401	429,708	5,962	3,053	16
..	345,523	..	458,037	70,712	91,864	392	678	17
2,786,563 ¹⁴	1,609,555 ¹⁵	233,154	604,809	322,113 ¹²	521,572 ¹⁷	6,354	3,731	18

⁹ Excludes 34,709 on which school taxes only are levied.¹⁰ Special franchise on which the taxation is classified "real property" in Table 3.¹¹ Excludes 32,282 assessment in unorganized areas on which school taxes only are levied.¹² Personal property.¹³ Charlottetown only.¹⁴ Includes 153,025 permissive exemptions.¹⁵ Information not complete.¹⁶ Consists of 521,572 valuation of wholly exempted properties and 1,083,800 partial statutory and permissive exemptions.¹⁷ Excludes 1,083,800 partial statutory and permissive exemptions.

TABLE 3. Gross Current Revenue, 1959, by Provinces(See Table 6, for details of contributions, grants and subsidies)
(See Table 7, for analysis of debenture debt charges recoverable)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Taxation:					
General and school:					
1	Real property	2,304	1,571	23,873	18,598
2	Personal property	6	204	5,000	4,307
3	Business	845	214	1,392	1,601
4	Poll	121	145	1,075	2,209
5	Amusement	85	...	...	...
6	Sales	439	...	...	...
7	Household and tenant .....	...	...	308	212
8	Other	20 ¹	—	—	148 ¹
9	Total general and school taxation	3,820	2,134	31,648	27,075
10	Special assessments (owners' share) and charges	5	4	303	116
11	Total taxation⁴	3,825	2,138	31,951	27,191
12	Licences and permits	131	59	403	224
13	Interest, tax penalties, etc.	17	3	404	223
Contributions, grants and subsidies:					
14	Governments ⁷	1,244	429	5,384	7,826
15	Government enterprises	121	105	652	312
16	Other	181	1	476	17
17	Total contributions, grants and subsidies	1,546	535	6,512	8,155
18	Debenture debt charges recoverable ³	384	79	1,005	1,196
19	Miscellaneous revenue	477	54	1,317	750
20	Total gross current revenue	6,380	2,868	41,592	37,739
21	Surplus from previous years	138	20	871	289
22	Totals	6,518	2,888	42,463	38,028
23	Deficit	71	6	901	45
24	Totals	6,589	2,894	43,364	38,073

¹ Included with real property.² Telephone tax.³ Includes 142 telephone tax.⁴ Includes local taxation for education levied by municipalities or school districts as follows: Nfld.—206; P.E.I.—1,243; N.S.—17,787; N.B.—16,971; Que.—real property—102,129; sales tax—32,804; Ont.—233,092; Man.—26,662; Sask.—36,444; Alta.—46,599; B.C.—52,743; Total—566,680. See Table 15 for provincial grants to school boards.**TABLE 4. Analysis of Municipal Taxation, 1959, by Provinces**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Tax levies:					
1	General, including schools	3,820	2,134	31,648	27,075
2	Special assessments (owners' share) and charges	5	4	303	116
3	Total taxation revenue (Table 3, item 11)	3,825	2,138	31,951	27,191
4	Tax collections¹	3,641	1,961	30,466	25,864
5	Percentage of current levy	95.19	91.72	95.35	95.12
6	Taxes receivable, current and arrears	1,304	723	10,319	9,692
7	Percentage of current levy	34.09	33.62	32.30	35.64

¹ Includes some small amounts added to tax rolls for collection.

TABLE 3. Gross Current Revenue, 1959, by Provinces

(See Table 6, for details of contributions, grants and subsidies)
(See Table 7, for analysis of debenture debt charges recoverable)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
201,134	511,737	51,707	70,921	86,021	105,390	1,073,256	135	282	1,073,673	1
..	...	1	...	...	...	9,517	...	...	9,517	2
21,276	1	4,697	1	5,837	3,273	39,135	...	..	39,135	3
..	128	9	1,035	...	...	4,722	...	7	4,729	4
1,613	...	...	201	...	...	1,899	...	...	1,899	5
72,923	...	509	512	...	...	74,383	...	...	74,383	6
..	...	...	...	...	...	520	...	...	520	7
1,952	—	58	85	—	825	3,088	—	—	3,088	8
298,898	511,865	56,980	72,754	91,858	109,488	1,206,520	135	289	1,206,944	9
33,701	18,152	4,659	2,642	8,343	6,042	73,967	—	79	74,046	10
332,599	530,017	61,639¹	75,396	100,201	115,530²	1,280,487	135	368	1,280,990	11
5,595	6,759	1,550	1,918	2,000	6,066	24,705	34	9	24,748	12
5,899	6,375	1,083	1,216	1,493	2,049	18,782	5	3	18,770	13
7,813	126,095	8,736	8,763	24,830	25,783	216,903	192	198	217,293	14
20,036	5,764	2,490	4,521	8,113	3,260	45,374	12	3	45,389	15
2,630	758	450	1,003	134	139	5,789	—	—	5,789	16
30,479	132,617	11,676	14,287	33,077	29,182	268,066	204	201	268,471	17
87,283	35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	18
12,816	30,637	1,953	3,646	9,197	11,321	72,168	19	10	72,197	19
414,671	741,793	82,217	98,548	153,052	168,001	1,747,861	431	591	1,748,883	20
—	10,094	2,344	239	395	1,301	15,691	—	—	15,691	21
414,671	751,887	84,561	99,787	153,447	169,302	1,763,552	431	591	1,764,574	22
8,342	2,249	797	841	1,401	283	14,936	—	—	14,936	23
423,013	754,136	85,358	100,628	154,848	169,585	1,778,488	431	591	1,779,510	24

¹ School levies made by resident administrator in unorganized areas not available.² Includes \$6,469,000 provincial grants payable to municipalities in respect of resident home-owners' subsidy.³ See Table 15 for provincial grants to school boards.⁴ See text, Revenues and Expenditures, page 5, paragraph 3.

TABLE 4. Analysis of Municipal Taxation, 1959, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
298,898	511,865	56,980	72,754	91,858	109,488	1,206,520	135	289	1,206,944	1
33,701	18,152	4,659	2,642	8,343	6,042	73,967	—	79	74,046	2
332,599	530,017	61,639	75,396	100,201	115,530	1,280,487	135	368	1,280,990	3
..	521,928	59,997	71,468	98,771	114,708	..	139	311	..	4
..	98.47	97.34	94.79	98.57	99.29	..	102.96	84.28	..	5
45,532	53,827	12,193	20,405	20,912	6,663	179,560	57	70	179,687	6
13.08	10.15	19.72	27.06	20.87	5.77	—	42.22	18.97	—	7

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TABLE 5. Gross Current Expenditure, 1959, by Provinces

(See Table 8, for details of expenditures for protection, health and social welfare)
(See Table 9, for details of capital expenditures out of revenue)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government	708	191	2,879	2,873	35,702
2	Protection to persons and property	298	295	5,436	3,839	47,231
3	Public works	1,702	277	2,255	2,350	54,184
4	Sanitation and waste removal	553	6	908	593	9,843
5	Health	11	9	2,447	1,625	15,402
6	Social welfare .....	...	30	2,093	1,259	5,517
7	Education	206 ¹	1,106	14,536	14,416	87,479
8	Recreation and community services	199	50	939	685	10,207
	Debt charges:					
9	Debenture ²	1,134	611	8,074	6,960	127,648
10	Other	107	75	1,020	622	1,436
11	Utilities and other municipal enterprises (deficits and levies)	537	48	83	436	4,255
12	Provision for reserves	49	41	707	492	1,629
13	Capital expenditure out of revenue	732	56	470	300	10,986
14	Joint or special expenditures	—	—	—	—	—
15	Miscellaneous expenditures	93	12	385	891	3,779
16	Total gross current expenditure	6,329	2,807	42,232	37,341	415,298
17	Deficits from previous years	—	—	218	—	—
18	Totals	6,329	2,807	42,450	37,341	415,298
19	Surplus	260	87	914	732	7,715
20	Totals	6,589	2,894	43,364	38,073	423,013

¹ Corner Brook and Deer Lake local school tax authorities which levy and collect their own taxes.² See text, Revenues and Expenditures, page 5 paragraph 3; page 6 paragraph 2.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Governments:					
1	Dominion	9	76	2,142	2,302	3,000 ¹
2	Province	1,235	353	3,242	5,524	4,813
3	Other municipalities	—	—	—	—	—
4	Total governments	1,244	429	5,384	7,826	7,813
	Government enterprises:					
5	Dominion	1	13	299	162	—
6	Province	—	—	130	5	—
7	Own municipality	120	92	223	145	20,036
8	Other municipalities	—	—	—	—	—
9	Total government enterprises	121	105	652	312	20,036
10	Other contributions, etc.	181	1	476	17	2,630
11	Totals	1,546	535	6,512	8,155	30,479
	Analysis by purpose:					
12	Public works	282	7	97	199	3,250
13	Health	1	—	270	31	—
14	Social welfare	—	1	699	193	—
15	Other	1,263	527	5,446	7,732	27,229
16	Totals (Table 3, item 17)	1,546	535	6,512	8,155	30,479

¹ Estimate.

TABLE 5. Gross Current Expenditure, 1959, by Provinces

(See Table 8, for details of expenditures for protection, health and social welfare)
(See Table 9, for details of capital expenditures out of revenue)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
48,410	5,046	6,818	7,631	10,468	120,726	51	66	120,843	1
89,544	9,765	6,914	15,623	24,208	203,153	73	31	203,257	2
112,769	12,313	17,857	22,426	14,291	240,424	75	49	240,548	3
32,624	3,037	2,472	5,304	5,710	61,050	35	39	61,124	4
15,531	1,533	5,606	8,343	2,219	52,726	—	18	52,742	5
38,437	3,819	4,503	3,337	15,462	74,457	--	64	74,521	6
188,460	22,745	34,059	36,119	50,559	449,685	...	132	449,817	7
24,257	2,066	2,672	4,515	7,661	53,251	7	16	53,274	8
138,386	14,151	10,501 ¹	33,945 ¹	24,422	365,832	63	17	365,912	9
7,838	190	560	487	675	13,010	--	3	13,013	10
3,011	1,213	368	2,287	1,613	13,851	34	34	13,919	11
5,664	2,571	1,640	1,617	2,073	16,483	19	18	16,520	12
23,361	3,278	2,682	6,106	6,221	54,192	47	21	54,260	13
5,011	359	—	721	468	6,559	—	—	6,559	14
9,182	732	1,505	2,930	921	20,430	15	12	20,457	15
742,485	82,818	98,157	151,391	166,971	1,745,829	419	518	1,746,766	16
1,473	902	16	139	29	2,777	—	—	2,777	17
743,958	83,720	98,173	151,530	167,000	1,748,606	419	518	1,749,543	18
10,178	1,638	2,455	3,318	2,585	29,882	12	73	29,967	19
754,136	85,358	100,628	154,848	169,585	1,778,488	431	591	1,779,510	20

¹ Does not include debenture debt charges on debentures issued by hospital districts.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
10,850	1,056	581	1,909	1,531	23,456	30	51	23,537	1
108,708	7,680	8,182	22,921	24,252	186,910	162	147	187,219	2
6,537	—	—	—	—	6,537	—	—	6,537	3
126,095	8,736	8,763	24,830	25,783	216,903	192	198	217,293	4
1,276	560	409	553	542	3,815	—	—	3,815	5
3,314	715	534	88	224	5,010	—	—	5,010	6
1,174	1,215	3,578	7,472	2,494	36,549	12	3	36,564	7
—	—	—	—	—	—	—	—	—	8
5,764	2,490	4,521	8,113	3,260	45,374	12	3	45,389	9
758	450	1,003	134	139	5,789	—	—	5,789	10
132,617	11,676	14,287	33,077	29,182	268,066	204	201	268,471	11
56,433	2,988	4,462	5,252	312	73,282	43	28	73,353	12
396	168	47	332	148	1,393	—	—	1,393	13
21,424	2,221	3,404	1,826	12,276	42,044	—	47	42,091	14
54,364	6,299	6,374	25,667	16,446	151,347	161	126	151,634	15
132,617	11,676	14,287	33,077	29,182	268,066	204	201	268,471	16

TABLE 7. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Utilities and other municipal enterprises:					
1	Interest	220	46	453	608	..
2	Serial principal	144	19	499	463	..
3	Sinking fund requirements	20	14	53	125	..
	Other municipalities, private persons, firms, etc.:					
4	Interest	—	—	—	—	..
5	Serial principal	—	—	—	—	..
6	Sinking fund requirements	—	—	—	—	..
7	Totals (Table 3, item 18)	384	79	1,005	1,196	27,283

¹ Includes sinking fund requirements.

TABLE 8. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Protection:					
1	Fire	128	91	2,328	1,525	16,643
2	Police and law enforcement	5	144	2,462	1,676	26,803
3	Corrections .....	...	—	—	186	..
4	Street lighting	140	59	512	349	3,785
5	Other	25	1	134	103	—
6	Total protection (Table 5, item 2)	298	295	5,436	3,839	47,231
	Health:					
7	General .....	...	¹		3	..
8	Public	10	6	285	137	5,138
9	Medical, dental and allied services	1	1	²	103	..
10	Hospital care .....	...	2	2,162	1,382	10,244
11	Total health (Table 5, item 5)	11	9	2,447	1,625	15,402
	Social welfare:					
12	Aid to aged persons .....	...			168	
13	Aid to unemployed and unemployables .....	...	15	1,502	620	
14	Mothers' allowances .....	...			
15	Child welfare .....	...		526	362	
16	Other .....	...	15	65	109	5,517
17	Total social welfare (Table 5, item 6) .....	...	30	2,093	1,259	5,517

¹ Cities only.² Cities and municipality of Metropolitan Toronto.³ Included with police and law enforcement.

TABLE 9. Analysis of "Capital Expenditures Provided Out of Revenue", 1959, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government	33	1	14	25	
2	Protection to persons and property	20	4	35	37	
3	Public works	600	32	264	183	
4	Sanitation and waste removal	63	—	99	10	
5	Health .....	...		—	
6	Social welfare .....	...		27	1	
7	Recreation and community services	16	18	7	5	
8	Miscellaneous	—	1	24	29	10,986
9	Totals (Table 5, item 13)	732	56	479	300	10,986

TABLE 7. Analysis of Revenue Item "Debenture Debt Charges Recoverable", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
12,679	2,109	1,641	3,012	1,863	..	22	—	..	1
16,071 ¹	1,332	1,116	3,865	1,970 ¹	..	12	—	..	2
..	875	328	207	..	..	—	—	..	3
2,503	—	—	—	4	..	—	—	..	4
4,135 ¹	—	—	—	16	..	—	—	..	5
..	—	—	—	—	..	—	—	..	6
35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	7

TABLE 8. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
18,113 ¹	3,845	2,621	4,948 ¹	8,923	59,165	58	21	59,244	1
37,609 ²	4,385	2,732	5,964 ¹	11,718	93,498	..	..	93,498	2
..	..	..	..	..	186	..	..	186	3
3,222 ¹	882	853	1,013 ¹	1,612 ⁴	12,427	6	6	12,439	4
30,600	653	708	3,698	1,955	37,877	9	4	37,890	5
89,544	9,765	6,914	15,623	24,208	203,153	73	31	203,257	6
..	67	4	..	..	..	..	—	..	7
7,798	280	426	..	1,612	..	..	2	..	8
..	585	3,392	..	64	..	..	—	..	9
7,733	601	1,784	..	543	..	..	14	..	10
15,531	1,533	5,606	8,343	2,219	52,726	..	16	52,742	11
..	25	109	..	..	..	..	..	..	12
18,353	2,393	4,134	..	14,176	..	..	48	..	13
..	..	..	..	..	..	..	..	..	14
10,987	553	63	..	110	..	..	10	..	15
9,097	848	197	3,337	1,176	..	..	6	..	16
38,437	3,819	4,503	3,337	15,462	74,457	..	64	74,521	17

⁴ Information not complete.⁵ Included with Public Health.

TABLE 9. Analysis of "Capital Expenditures Provided Out of Revenue", 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,621	67	162	418	380	3,721	2	1	3,724	1
1,387	346	232	364	642	3,067	3	—	3,070	2
16,552	2,618	1,791	4,492	3,685	30,227	42	20	30,289	3
1,485	49	193	373	617	2,889	—	—	2,889	4
47	6	14	1	26	94	—	—	94	5
309	7	19	24	6	393	—	—	393	6
841	136	235	398	766	2,422	—	—	2,422	7
119	49	36	36	99	11,379	—	—	11,379	8
23,361	3,278	2,682	6,106	6,221	54,192	47	21	54,260	9

TABLE 10. Capital Expenditures out of Capital Fund,¹ 1959, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	—	45	151	223	..
2	Protection to persons and property	—	2	188	222	..
3	Public works	250	94	1,555	2,707	..
4	Sanitation and waste removal	30	405	2,405	482	..
5	Health .....	...	2	—	684	..
6	Social welfare .....	...	—	56	—	..
7	Recreation and community services	—	—	64	407	..
8	Miscellaneous	—	—	425	230	..
9	Schools .....	...	405	6,561	3,255	56,013
10	Utilities and other municipal enterprises	652 ²	243 ²	2,084 ³	1,651 ⁴	..
11	Totals	932	1,196	13,489	9,861	56,013³

¹ See introduction page 6, Capital Expenditures.² Breakdown is for cities only.³ Includes 2,199 municipal borrowings for hospital districts.

TABLE 11. Net General Revenue, 1959, by Provinces After Elimination of Inter-government Transfers

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Taxes:						
1	Real property	2,309	1,575	24,176	18,714	234,835
2	Personal property	6	204	5,000	4,307	..
3	Business	845	214	1,392	1,601	21,276
4	Sales	439	—	—	—	72,923
5	Poll	121	145	1,075	2,209	..
6	Amusement	85	—	—	—	1,613
7	Other	20	—	308	360	1,952
8	Total taxes	3,825	2,138	31,951	27,191	332,599
9	Licences and permits	131	59	403	224	5,595
10	Interest, tax penalties, etc.	17	3	404	223	5,899
11	Contributions from own municipal enterprises	120	92	223	145	20,036
12	Grants in lieu of taxes from federal and provincial government enterprises	1	13	429	167	—
13	Other revenue	658	55	1,793	767	15,446
14	Total net general revenue after elimination of inter-government transfers	4,752	2,360	35,203	28,717	379,575

¹ Not separable from real property.

TABLE 12. Net General Expenditure, 1959, by Provinces After Elimination of Inter-government Transfers

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	740	237	3,044	3,121	35,702
2	Protection to persons and property	313	300	5,645	4,039	45,668
3	Public works	2,270	396	3,977	5,044	51,184
4	Sanitation and waste removal	906	411	3,412	1,085	9,843
5	Health	11	11	2,177	2,277	15,402
6	Social welfare	—	30	1,477	1,067	5,517
7	Education	206	1,511	21,097	17,671	143,492
8	Recreation and community services	195	67	1,010	1,097	10,207
9	Debt charges excluding debt retirement	601	351	3,842	3,207	39,170
10	Payments to own municipal enterprises	537	48	83	436	4,255
11	Other expenditure	142	54	1,490	1,573	16,394
12	Total net general expenditure after elimination of inter-government transfers	5,921	3,416	47,254	40,617	376,834

TABLE 10. Capital Expenditures out of Capital Fund,¹ 1959, by Provinces

Ont.	Man.	Sask.	Alta ²	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
3,529	91	68		858	4,965	—	—	4,965	1
4,499	281	388	219	1,351	7,150	—	15	7,165	2
107,670	7,430	7,175	10,684	10,273	147,838	—	—	147,838	3
43,133	2,219	4,173	9,552	7,541	69,940	—	—	69,940	4
9,807	508	483	4,567 ³	936	16,987	—	—	16,987	5
4,779	200			123	5,158	—	—	5,158	6
5,530	429	2,233	751	4,359	13,773	—	—	13,773	7
2,198	79	361	9,474	124	12,891	—	—	12,891	8
75,370	7,050	9,370	28,913	21,564	208,501	—	—	208,501	9
44,585	6,714 ⁴	7,131	13,599	13,312	89,971	—	64 ⁶	90,035	10
301,100	25,001	31,382	77,759	60,441	577,174	—	79	577,253	11

¹ Includes some sanitation, not separable.² Includes 129 Caledonia Power and Water Board and 782 Halifax Public Service Commission.³ Yellowknife—includes some sanitation, not separable.

TABLE 11. Net General Revenue, 1959, by Provinces After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
529,889	56,366	73,563	94,364	111,432	1,147,223	135	361	1,147,719	1
—	—	—	—	—	9,517	—	—	9,517	2
—	4,697	—	5,837	3,273	39,135	—	—	39,135	3
—	509	512	—	—	74,383	—	—	74,383	4
128	9	1,035	—	—	4,722	—	7	4,729	5
—	—	201	—	—	1,899	—	—	1,899	6
—	58	85	—	825	3,608	—	—	3,608	7
580,017	61,639	75,396	100,201	115,530	1,280,487	135	368	1,280,990	8
6,759	1,550	1,918	2,000	6,066	24,705	34	9	24,748	9
6,375	1,083	1,216	1,493	2,049	18,762	5	3	18,770	10
1,174	1,215	3,578	7,471	2,494	36,548	—	3	36,551	11
4,590	1,275	943	642	766	8,826	12	—	8,838	12
37,932	2,403	4,649	9,331	11,460	84,494	19	10	84,523	13
586,847	69,165	87,700	121,138	138,365	1,453,822	205	393	1,454,420	14

TABLE 12. Net General Expenditure, 1959, by Provinces After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
54,560	5,205	6,941	8,049	11,706	129,305	53	67	129,425	1
95,430	10,391	7,534	16,206	26,199	211,725	76	46	211,847	2
180,558	19,373	22,433	32,350	27,937	345,522	74	41	345,637	3
77,192	5,305	6,838	15,229	13,868	134,089	35	39	134,163	4
24,989	1,875	6,056	12,579	3,033	68,410	—	16	68,426	5
22,101	1,805	1,118	1,535	3,316	37,966	—	16	37,982	6
263,830	29,789	43,429	65,032	72,123	658,180	—	129	658,309	7
30,628	2,624	5,105	5,622	12,751	69,306	7	16	69,329	8
48,759	3,629	4,212	6,670	10,287	117,728	17	7	117,752	9
3,011	1,213	368	2,287	1,613	13,851	34	34	13,919	10
66,128	3,790	3,415	14,506	3,316	66,808	34	30	66,872	11
820,186	84,999	107,449	180,065	186,149	1,852,890	330	441	1,853,661	12

**TABLE 13. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers**

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxes:					
1	Real property	48.6	66.7	68.7	65.2	61.9
2	Personal property	0.1	8.7	14.2	14.9	—
3	Business	17.8	9.1	4.0	5.6	5.6
4	Sales	9.2	—	—	—	19.2
5	Poll	2.6	6.1	3.0	7.7	—
6	Amusement	1.8	—	—	—	0.4
7	Other	0.4	—	0.9	1.2	0.5
8	Total taxes	80.5	90.6	90.8	94.6	87.6
9	Licences and permits	2.6	2.5	1.1	0.8	1.5
10	Interest, tax penalties, etc.	0.4	0.1	1.1	0.8	1.6
11	Contributions from own municipal enterprises	2.5	3.9	0.7	0.5	5.3
12	Grants in lieu of taxes from federal and provincial government enterprises	—	0.6	1.2	0.6	—
13	Other revenue	13.8	2.3	5.1	2.7	4.0
14	Total net general revenue after elimination of inter-government transfers	100.0	100.0	100.0	100.0	100.0

¹ Not separable from real property.

**TABLE 14. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	12.5	6.9	6.4	7.7	9.5
2	Protection to persons and property	5.3	8.6	11.9	9.9	12.1
3	Public works	38.3	11.6	8.4	12.4	13.6
4	Sanitation and waste removal	15.3	12.0	7.2	2.7	2.6
5	Health	0.2	0.3	4.6	5.6	4.1
6	Social Welfare	—	0.9	3.2	2.6	1.4
7	Education	3.5	44.2	44.7	43.5	38.1
8	Recreation and community services	3.3	2.0	2.1	2.7	2.7
9	Debt charges excluding debt retirement	10.1	10.3	8.1	7.9	10.4
10	Payments to own municipal enterprises	9.1	1.4	0.2	1.1	1.1
11	Other expenditure	2.4	1.6	3.2	3.9	4.4
12	Total net general expenditure after elimination of inter-government transfers	100.0	100.0	100.0	100.0	100.0

TABLE 15. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ¹	P.E.I. ¹	N.S.	N.B. ¹	Que. ¹
		thousands of dollars				
1	Fiscal year ended March 31, 1960 .....	...	1,706	14,748	8,717	80,186
2	Fiscal year ended March 31, 1959 .....	...	1,224	12,655	8,035	68,881
3	Fiscal year ended March 31, 1958 .....	...	1,210	11,221	7,596	61,140

¹ Contributions by provincial governments towards the operation, maintenance, construction and equipping of elementary and secondary schools as shown in the provincial public accounts and in Table 8 of "Financial Statistics of Provincial Governments—Revenue and Expenditure".

TABLE 13. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
90.3	81.5	83.9	77.9	80.5	78.9	65.8	91.9	78.9	1
—	¹	—	—	—	0.7	—	—	0.7	2
¹	6.8	¹	4.8	2.4	2.7	—	—	2.7	3
—	0.7	0.6	—	—	5.1	—	—	5.1	4
—	—	1.2	—	—	0.3	—	1.7	0.3	5
—	—	0.2	—	—	0.1	—	—	0.1	6
—	0.1	—	—	0.6	0.3	—	—	0.3	7
90.3	89.1	85.9	82.7	83.5	88.1	65.8	93.6	88.1	8
1.2	2.2	2.2	1.6	4.4	1.7	16.6	2.3	1.7	9
1.1	1.6	1.4	1.3	1.5	1.3	2.4	0.8	1.3	10
0.2	1.8	4.1	6.2	1.8	2.5	—	0.8	2.5	11
0.8	1.8	1.1	0.5	0.5	0.6	5.9	—	0.6	12
6.4	3.5	5.3	7.7	8.3	5.8	9.3	2.5	5.8	13
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14

TABLE 14. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1959
After Elimination of Inter-government Transfers

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6.7	6.1	6.5	4.5	6.3	7.0	16.1	15.2	7.0	1
11.6	12.2	7.0	9.0	14.1	11.4	23.0	10.4	11.4	2
22.0	22.8	20.8	17.9	15.0	18.7	22.4	9.3	18.7	3
9.4	6.3	6.4	8.5	7.4	7.2	10.6	8.9	7.2	4
3.0	2.2	5.6	6.9	1.6	3.7	—	3.6	3.7	5
2.7	2.1	1.0	0.9	1.8	2.1	—	3.6	2.1	6
32.2	35.0	40.4	36.1	38.8	35.5	—	29.3	35.5	7
3.7	3.1	4.8	3.1	6.8	3.7	2.1	3.6	3.7	8
5.6	4.3	3.9	3.7	5.5	6.4	5.2	1.6	6.4	9
0.4	1.4	0.4	1.3	0.9	0.7	10.3	7.7	0.7	10
2.7	4.5	3.2	8.1	1.8	3.6	10.3	6.8	3.6	11
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12

TABLE 15. Provincial Grants to Schools Operated by Local Authorities¹

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
148,368	23,744	24,614	51,346	50,751	404,180	—	74	404,254	1
129,529	15,102	20,173	49,225	44,817	349,641	—	104	349,745	2
98,534	11,959	17,371	44,423	40,084	293,538	—	70	293,608	3

¹ Elementary and secondary schools are operated largely by religious denominations. Grants to all schools were as follows: fiscal year ended March 31, 1960, 13,136; 1959, 12,153; 1958, 8,665.

² Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

TABLE 16. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Current revenue assembled from provincial government reports on municipal statistics	6,324	...	42,276	39,867
	To arrive at "gross current revenue":				
	Add:				
	Local authorities not included in current revenue:				
2	Local school authorities	206 ¹	—	—	381 ²
3	Other	258 ³	—	—	—
4	Debenture debt charges recoverable	—	—	1,005	16
5	Revenue deducted from expenditure	12	—	—	12
6	Other revenue	—	—	108 ⁴	—
	Deduct:				
7	Interfund eliminations	—	—	186	—
8	Intermunicipal transfers	—	—	1,148	2,445
9	Debenture debt charges recoverable not applicable	—	—	—	—
10	Utility revenue included in current revenue	278	—	—	92
11	Grants, etc., received for school purposes	—	—	435	—
12	Taxes paid on municipally-owned property	—	—	—	—
13	Other	142 ⁵	—	28 ⁴	—
14	Gross current revenue (per Table 3, item 20)	6,380	2,868 ¹⁰	41,592	37,739
	To arrive at "net general revenue":				
	Deduct:				
	Inter-government transfers:				
15	Provincial grants-in-aid	308	9	1,131	559
16	Provincial subsidies and special payments	927	344	2,111	4,965
17	Federal payments in lieu of taxes and other special payments	9	76	2,142	2,302
18	Debenture debt charges recoverable	384	79	1,005	1,196
19	Net general revenue (Table 11, item 14)	4,752	2,360	35,203	28,717

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche county.

³ Water and sewerage corporation of Greater Corner Brook.

⁴ Montreal Metropolitan Corporation.

⁵ Greater Vancouver, Greater Victoria and Nanaimo Water Districts.

TABLE 17. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Current expenditure assembled from provincial government reports on municipal statistics	6,272	...	43,139	39,464
	To arrive at "gross current expenditure":				
	Add:				
	Local authorities not included in current expenditure:				
2	Local school authorities	206 ¹	—	—	381 ²
3	Other	258 ³	—	—	—
4	Debenture debt charges re: utilities	—	—	1,005	16
5	Debenture debt charges not included in current expenditure	—	—	108 ⁴	—
6	Revenue deducted from expenditure	12	—	—	17
7	Other	—	—	—	—
	Deduct:				
8	Interfund eliminations	—	—	186	—
9	Intermunicipal transfers	—	—	1,148	2,445
10	Contra to debenture debt charges recoverable not applicable	—	—	—	—
11	Utility expenditure included in current expenditure	277	—	—	92
12	Grants, etc., to local school authorities	—	—	435	—
13	Taxes paid on municipally-owned property	—	—	—	—
14	Duplication of expenditure on municipal homes and recreation and community centres	—	—	230	—
15	Other	142 ⁵	—	21 ⁶	—
16	Gross current expenditure (per Table 5, item 16)	6,329	2,807 ¹⁰	42,232	37,341
	To arrive at "net general expenditure":				
	Add:				
17	Capital expenditures out of capital fund, etc., excluding public utilities	540	953	11,405	8,210
	Deduct:				
	Inter-government transfers:				
18	Provincial grants-in-aid	308	9	1,131	559
19	Debenture debt charges recoverable	384	79	1,005	1,196
20	Funded debt retirement	256	256	4,247	3,179
21	Net general expenditures (Table 12, item 12)	5,921	3,416	47,254	40,617

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche County.

³ Water and Sewerage Corporation of Greater Corner Brook.

⁴ Montreal Metropolitan Corporation.

⁵ Recreation and community centres and hospitals, etc.

TABLE 16. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
280,646	763,355	...	95,830	153,354	157,093	...	...	...	...	1
134,933	1,018		—	197	10,549					2
4,605 ⁴	—		—	—	2,987 ⁵					3
—	—		3,085	—	—					4
—	2,874		796	—	111					5
—	—		—	—	—					6
—	—		—	269	—					7
5,513	25,283		—	—	751					8
—	150		—	—	—					9
—	—		22	230	1,860					10
—	21		—	—	—					11
—	—		141	—	—					12
—	—		—	—	128 ⁶					13
414,671	741,793	82,217 ¹⁰	99,548	153,052	168,001	1,747,861	431 ¹⁰	591 ¹⁰	1,748,883	14
4,563	78,299	5,395	8,110	7,724	13,141	119,239	43	79	119,361	15
250	30,409	2,285	72	15,197	11,111	67,671	119	68	67,858	16
3,000	10,850	1,056	581	1,909	1,531	23,456	30	51	23,537	17
27,283	35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	18
379,575	586,847	69,165	87,700	121,138	138,365	1,453,822	205	393	1,454,420	19

⁴ Recoveries of debt charges from recreation and community centres, hospitals, etc.⁵ Tax abatements.⁶ Duplication of sundry revenue items.⁷ Surplus of previous years transferred.¹⁰ Compiled by Dominion Bureau of Statistics.

TABLE 17. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
281,167	764,047	...	94,439	151,693	155,922	...	...	...	...	1
134,933	1,018		—	197	10,549					2
4,682 ⁴	—		—	—	—					3
—	—		3,085	—	—					4
—	—		—	—	2,987 ⁵					5
—	2,874		796	—	111					6
—	—		—	—	13 ⁷					7
—	—		—	269	—					8
5,484	25,283		—	—	751					9
—	150		—	—	—					10
—	—		22	230	1,860					11
—	21		—	—	—					12
—	—		141	—	—					13
—	—		—	—	—					14
—	—		—	—	—					15
415,298	742,485	82,818 ¹⁰	98,157	151,391	166,971	1,745,829	419 ¹⁰	518 ¹⁰	1,746,766	16
56,013	256,465	18,287	24,251	64,160	47,129	487,413	—	15	487,428	17
4,563	78,299	5,395	8,110	7,724	13,141	119,239	43	79	119,361	18
27,283	35,388	4,316	3,085	7,084	3,853	83,673	34	—	83,707	19
62,631	65,077	6,395	3,764	20,678	10,957	177,440	12	13	177,465	20
376,834	820,186	84,999	107,449	180,065	186,149	1,852,890	330	441	1,853,661	21

⁴ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.⁵ Adjustment re: Greater Vancouver Sewerage and Drainage District.⁶ Tax abatements.⁷ Repayments on temporary borrowings 12; surplus adjustment re: Special area or district charges 9.¹⁰ Compiled by Dominion Bureau of Statistics.

TABLE 18. Consolidated Assets,¹ 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash	1,380	168	2,292	3,426	45,177
2	Investments	189	1,512	12,135	11,595	64,543
	Accounts receivable:					
3	Sundry (gross)	1,065	93	6,145	2,114	10,918
4	Due from province	779	6	1,610	509	8,466
5	Due from Dominion	11	1	357	413	—
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	1,304	723	10,319	9,692	43,532
8	Property acquired for taxes (gross)	—	—	248	108	1,500
9	General fixed assets (gross)	27,409	15,712	184,030	147,342	1,904,934
10	Due from schools .....	...	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	1,291
12	Due from trust funds	—	—	1	8	—
13	Other assets	1,133	67	2,375	2,538	257,072
14	Total assets	33,270	18,282	219,512	177,745	2,337,433
15	Deficits and/or extraordinary expenses capitalized	316	188	5,833	2,302	92,026
16	Totals	33,586	18,470	225,345	180,047	2,429,459

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, page 7.TABLE 19. Consolidated Liabilities,¹ 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Bank overdrafts and temporary loans	792	797	14,543	9,626	108,087
	Accounts payable:					
2	Sundry	1,049	77	2,186	2,935	38,488
3	Due to province	30	1	606	15	9,651
4	Due to Dominion	2	—	17	991	—
5	Due to special districts	—	—	—	—	—
6	Debtenture debt (gross)	16,153	7,861	80,322	85,153	1,147,401 ⁴
	Other long-term indebtedness:					
7	Due to province ²	713	141	2,978	—	—
8	Due to Dominion Govt. enterprises	—	—	—	—	—
9	Other	1,718	—	1,083	277	13,982
10	Due to schools .....	...	—	—	—	—
11	Due to other boards and commissions	—	—	—	—	1,127
12	Due to trust funds	133	—	65	28	—
13	Other liabilities	218	25	3,391	1,864	70,746
14	Total liabilities	20,808	8,902	105,191	100,889	1,389,482
15	Surplus (including reserves and investment in capital assets)	12,778	9,568	120,154	79,158	1,039,977
16	Totals	33,586	18,470	225,345	180,047	2,429,459

¹ Interfund balances, intermunicipal accounts payable eliminated.² See text, page 7.³ Includes treasury bills 744.

TABLE 18. Consolidated Assets,¹ 1959, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
42,678	32,351	24,455	31,205	23,141	206,273	135	51	206,459	1
42,980	33,218	22,422	22,405	68,732	279,731	—	—	279,731	2
33,874	8,875	7,931	12,126	6,978	90,119	25	91	90,235	3
39,572	14,580	5,804	5,926	2,662	79,914	7 ³	37 ³	79,958	4
3,836	121	226	9	360	5,334	2	33	5,369	5
—	—	40	—	244	284	—	—	284	6
53,827	12,183	20,405	20,912	6,663	179,580	57	70	179,687	7
2,837	2,958	5,157	7,180	3,574	23,562	—	—	23,562	8
1,768,236	290,652	354,280	731,862	542,824	5,967,281	1,131	3,131	5,971,543	9
1,479	—	—	—	36	1,515	—	—	1,515	10
191,724	—	—	14	—	193,029	—	—	193,029	11
—	125	87	359	43	623	—	—	623	12
51,814	9,758	9,204	25,394	12,163	371,518	—	47	371,565	13
2,232,857	404,821	450,011	857,392	667,420	7,398,743	1,357	3,460	7,403,560	14
27,781	1,493	58	1,295	8,566	139,858	—	—	139,858	15
2,260,638	406,314	450,069	858,687	675,986	7,538,601	1,357	3,460	7,543,418	16

¹ Territorial government.TABLE 19. Consolidated Liabilities,¹ 1959, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
80,919	25,566	6,595	8,182	6,842	261,949	—	—	261,949	1
42,396	9,754	8,789	14,629	9,310	129,613	2	26	129,641	2
452	145	3,036	1,328 ³	376	15,640	—	—	15,640	3
668	5	24	218	92	2,017	—	—	2,017	4
—	—	259	—	115	374	—	—	374	5
1,399,502	134,288	126,596	403,443	401,414	3,802,133	1,016	203	3,803,352	6
11,379	243	127	282	19	15,882	—	—	15,882	7
1,675	23	204	12	701	2,615	—	—	2,615	8
2,037	317	12	8	525 ⁴	19,959	—	—	19,959	9
14,277	—	—	—	164	14,441	—	64	14,505	10
19,888	—	—	39	230	21,284	—	—	21,284	11
—	180	1,216	3,924	2,270	7,816	—	—	7,816	12
32,475	5,573	5,702	15,199	5,250	140,443	82	—	140,525	13
1,605,668	176,094	152,560	447,264	427,308	4,434,166	1,100	293	4,435,559	14
654,970	230,220	297,509	411,423	248,678	3,104,435	257	3,167	3,107,859	15
2,260,638	406,314	450,069	858,687	675,986	7,538,601	1,357	3,460	7,543,418	16

¹ Does not include \$66,230,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.² Includes: Ontario—11,016 Ont. Water Resources Comm.; Manitoba—9 Man. Hydro-Electric and Sask.—58 Sask. Power Corp. Loan.³ Includes 340 for Improvement Districts guaranteed by the Province.

TABLE 20. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Total liabilities reported for municipalities by Provincial Governments....	38,667	...	213,890	191,893
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	—
3	Municipal enterprises	1,451		16,916	10,460
4	Special municipal activities	—		—	—
5	Substitution from city reports	61		12,125 ¹	—
6	Other	96 ²		—	91 ³
	Deductions:				
7	Intermunicipal eliminations	—		184	2,515
8	Interfund eliminations	6,679		17,402	19,882
9	Trust funds	10		—	—
10	Revenue fund liabilities of hospitals	—		—	—
11	Duplication of school debenture debt	—		—	—
12	Surplus, reserves and investment in capital assets	12,778		120,154	79,158
13	Total consolidated liabilities (per Table 19, item 14)	20,808	8,902⁴	105,191	100,889

¹ City of Halifax.

² Sinking fund — Cities of St. John's and Corner Brook.

³ Added from city reports.

⁴ Windsor Debenture Trust Account.

TABLE 21. Analysis of Debenture Debt, 1959, by Purpose, by Provinces

No.		Nfld.		P.E.I.		N.S.		N.B.		Que.		Ont.	
		Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund
thousands of dollars													
1	General, drainage and local improvements.....	2,357	4,580	1,232	3,818	26,764	6,284	32,506	8,290	501,143		392,880	157,301
2	Schools.....	...	...	812	811	32,183	2,469	26,731	2,564	289,782	—	311,703 94,499 ²	122,441
3	Sub-totals.....	2,357	4,580	2,044	4,629	58,947	8,753	59,237	10,854	289,782 501,143		704,583 94,499 ²	279,742
	Utilities and other municipal enterprises:												
4	Water supply systems.....	8,141	1,000	548	394	9,398	1,973	5,750 ³	4,531 ³	..	..	94,203	53,566
5	Electric light and power ..	75	—	240	6	493	219	1,686	1,424	..	..	50,910	18,928
6	Gas supply systems .....	...	...	—	—	...	...	—	—	..	..	1,426	—
7	Transit systems .....	—	—	—	—	...	...	—	—	..	..	71,294	4,649
8	Telephone systems.....	—	—	—	—	...	...	—	—	..	..	5,373	—
9	Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—
10	Ferries	—	—	—	—	207	—	—	—	..	..	—	—
11	Airports .....	—	—	—	—	...	...	425	162	..	..	58	—
12	Housing	—	—	—	—	332	—	902	45	..	..	9,249	2,914
13	Cemeteries.....	—	—	—	—	—	—	—	—	..	..	19	—
14	Parking authorities.....	—	—	—	—	—	—	—	—	..	..	1,329	6,689
15	Other	—	—	—	—	—	—	137	—	..	..	71	—
16	Sub-totals.....	8,216	1,000	788	400	10,430	2,192	8,900	6,662	308,258		233,932	86,746
17	Unclassified	—	—	—	—	—	—	—	—	37,911	10,306	—	—
18	Total debenture debt	10,573	5,580	2,832	5,029	69,377	10,945	68,137	17,016	327,693 809,402	10,306	938,515 94,499 ²	366,488

¹ Roman Catholic separate schools and public and secondary schools in unorganized areas.

² Includes some sanitation; also electric light for city of Moncton.

³ Guaranteed debenture debt of Improvement Districts.

TABLE 20. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
2,045,339	2,445,062	...	331,192	755,198	573,012	1
750,166	94,499		151,454	228,847	99,863	2
—	9,006		—	—	—	3
96,738	—		770	13,108	83,846	4
—	222		—	—	258	5
—	3,734 ⁴		54 ⁵	—	6,283 ⁶	6
56,291	63,400		11,004	3,257	3,534	7
406,493	228,485		13,466	132,619	83,742	8
—	—		896	—	—	9
—	—		—	2,590	—	10
—	—		8,034 ⁷	—	—	11
1,039,977	654,970		297,510	411,423	248,678	12
1,389,482	1,605,668	176,094 ⁸	152,560	447,264	427,308	13

¹ Adjusting deficits netted against surplus.² Guaranteed debt of Improvement Districts.³ Included in both municipal and education reports.⁴ Compiled by Dominion Bureau of Statistics.

TABLE 21. Analysis of Debenture Debt, 1959, by Purpose, by Provinces

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T.		Total serial and sinking fund	No.
Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund	Serial	Sinking fund		Serial	Sinking fund	Serial	Sinking fund		
thousands of dollars														
26,049	16,635	21,704 7,299	27,642	181,744 12,646	5,271	93,424 5,943 ¹	95,854	1,631,366	73	—	203	—	1,631,642	1
8,225 22,537	5,950	6,319 24,513	3,013	8,227 105,595	—	112,339	9,070	1,189,783	—	—	—	—	1,189,783	2
34,274 22,537	22,585	28,023 31,812	30,655	189,971 118,241	5,271	205,763 5,943 ¹	104,924	2,821,149	73	—	203	—	2,821,425	3
16,462	6,650	22,143	7,770	44,286	1,750	60,834	22,080	..	943 ⁴	—	—	—	..	4
6,728	22,010	1,908	3,526	25,673	1,050	724	346	..	—	—	—	—	..	5
—	—	—	—	279	—	—	9	..	—	—	—	—	..	6
—	—	609	150	2,033	625	—	—	..	—	—	—	—	..	7
—	—	—	—	12,364	1,900	498	—	..	—	—	—	—	..	8
1,042	—	—	—	—	—	—	—	..	—	—	—	—	..	9
—	—	—	—	—	—	—	—	..	—	—	—	—	..	10
—	—	—	—	—	—	5	288	..	—	—	—	—	..	11
—	—	—	—	—	—	—	—	..	—	—	—	—	..	12
—	—	—	—	—	—	—	—	..	—	—	—	—	..	13
—	—	—	—	—	—	—	—	..	—	—	—	—	..	14
—	—	—	—	—	—	—	—	..	—	—	—	—	..	15
29,232	28,660	24,660	11,446	64,635	5,325	62,061	22,723	932,767	943	—	—	—	933,710	16
—	—	—	—	—	—	—	—	48,217	—	—	—	—	48,217	17
60,506 22,537	51,245	52,683 31,812	42,101	274,606 118,241	10,596	267,824 5,943 ¹	127,647	3,802,133	1,016 ¹	—	203 ⁵	—	3,803,352	18

⁴ Includes some sanitation.⁵ Whitehorse only.⁶ Yellowknife and Hay River.

TABLE 22. Analysis of Debenture Debt by Place of Payment, 1959, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only	13,848	7,861	71,973	78,940	252,965
2	London (England) only	—	—	—	—	3,281
3	London (England) and Canada	—	—	—	—	3,381
4	New York only	2,305	—	3,650	5,628	210,498
5	New York and Canada	—	—	4,699	585	19,954
6	London (England), New York and Canada	—	—	—	—	450
7	Unclassified	—	—	—	—	656,872 ¹
8	Totals	16,153	7,861	80,322	85,153	1,147,401

¹ Would be largely "Canada, only".

TABLE 23. Analysis of Expenditure Item Debenture Debt Charges, 1959, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
General, drainage and local improvements:						
1	Interest	495	203	1,381	1,581	..
2	Serial principal	147	63	2,314	1,455	..
3	Sinking fund requirements	99	130	123	223	..
Schools:						
4	Interest .....	...	73	1,441	1,191	14,002
5	Serial principal .....	...	36	1,736	1,267	33,452
6	Sinking fund requirements .....	...	27	74	47	—
Utilities and other Municipal enterprises:						
7	Interest	220	46	453	608	..
8	Serial principal	144	19	499	463	..
9	Sinking fund requirements	29	14	53	125	..
10	Total (table 5, item 9)	1,134	611	8,074	6,960	127,648

¹ Includes sinking fund requirements.

TABLE 24. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Direct debt						
Funded Debt:						
1	Bonded debt	16,153	7,861	80,322	85,153	1,147,401
2	Deduct sinking funds	96	1,552	7,202	6,829	12,404
3	Item 1 less item 2	16,057	6,309	73,120	78,324	1,134,997
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	16,057	6,309	73,120	78,324	1,134,997
6	Temporary loans and overdrafts	739	720	12,720	7,799	108,087
Accounts and other payables:						
7	Trust funds and other deposits	108	—	64	28	—
8	Other	1,770	204	9,992	2,586	64,918
9	Other liabilities	185	—	3,126	1,781	49,735
10	Total direct debt less sinking funds	18,859	7,233	99,022	90,518	1,337,737
Indirect debt						
11	Guaranteed bonds or debentures	—	—	1,208	4,114	66,230 ¹
12	Deduct sinking funds	—	—	313	—	1,549
13	Item 11 less item 12	—	—	895	4,114	64,681
14	Guaranteed bank loans	—	—	—	—	—
15	Total indirect debt less sinking funds	—	—	895	4,114	64,681
16	Total direct and indirect debt less sinking funds	18,859	7,233	99,917	94,632	1,422,418

¹ Included in debenture debt in Table 19—Consolidated Liabilities.

TABLE 22. Analysis of Debenture Debt by Place of Payment, 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,089,185	111,838	108,753	370,754	84,250	2,190,367	1,016	203	2,191,586	1
—	—	3,937	—	4,358	11,576	—	—	11,576	2
487	—	411	—	2,634	6,913	—	—	6,913	3
307,008	13,500	12,666	29,679	75,807	660,741	—	—	660,741	4
1,776	7,050	829	2,925	11,887	49,705	—	—	49,705	5
1,046	1,900	—	85	5,501	8,962	—	—	8,982	6
—	—	—	—	216,977 ¹	873,849 ¹	—	—	873,849 ¹	7
1,399,502	134,288	126,596	403,443	401,414	3,802,133	1,016	203	3,803,352	8

TABLE 23. Analysis of Expenditure Item Debenture Debt Charges, 1959, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
22,526	1,846	2,232	5,875	..	..	17	4	..	1
40,035 ¹	3,112	1,156	10,366	..	..	12	13	..	2
..	990	1,051	140	..	..	—	—	..	3
17,898	1,593	1,420	308	..	..	—	—	..	4
29,177 ²	2,294 ¹	1,472	10,172 ¹	..	..	—	—	..	5
..	..	85	..	..	..	—	—	..	6
12,679	2,109	1,641	3,012	1,863	..	22	—	..	7
18,071 ¹	1,332	1,116	3,865	1,970 ¹	..	12	—	..	8
..	875	328	207	..	..	—	—	..	9
138,386	14,151	10,501	33,945	24,422	365,832	63	17	365,912	10

¹ Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools, public and secondary schools in unorganized areas.

TABLE 24. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1959

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,399,502	134,031	126,596	403,443	401,414	3,801,878	1,018	203	3,803,095	1
31,079	18,194	8,826	3,245	43,510	132,937	—	—	132,937	2
1,368,423	115,837	117,770	400,198	357,904	3,668,939	1,016	203	3,670,158	3
—	257 ¹	—	744	—	1,001	—	—	1,001	4
1,368,423	116,094	117,770	400,942	357,904	3,669,940	1,018	203	3,671,159	5
60,442	14,178	6,595	8,173	6,628	246,281	—	—	246,281	6
—	139	1,216	3,924	2,270	7,749	—	—	7,749	7
88,017	9,824	12,451	19,606	11,392	218,560	2	90	218,652	8
29,494	5,139	5,702	12,094	4,816	112,072	82	—	112,154	9
1,564,376	145,174	143,734	444,739	383,210	4,254,602	1,100	293	4,255,995	10
5,650	2,939	—	—	—	80,141	—	—	80,141	11
—	—	—	—	—	1,862	—	—	1,862	12
5,650	2,939	—	—	—	78,279	—	—	78,279	13
—	—	—	15	—	15	—	—	15	14
5,650	2,939	—	15	—	78,294	—	—	78,294	15
1,570,026	148,113	143,734	444,754	383,210	4,332,896	1,100	293	4,334,289	16

¹ Debentures of the Montreal Transportation Commission guaranteed by the City of Montreal; not previously included in D.B.S. publications.

TABLE 25. Trust and Agency Funds,¹ 1959, by Provinces

	Nfld. ²	P.E.I.	N.S.	N.B.	Que. ³	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars														
Assets														
Cash	9	20	27 [*]	103	..	..	731	524	439	1,142	..	—	—	..
Investments	3	200	4,241	3,348	..	..	21,065	5,883	23,642	2,019	..	—	—	..
Due from other funds	133	—	65	28	..	..	180	1,216	3,924	2,270	..	—	—	..
Other assets	—	—	6	102	..	..	355	1,063	712	167	..	—	—	..
Total assets	145	220	4,339	3,581	..	..	22,331	8,686	28,717	5,598	..	—	—	..
Liabilities														
Accounts payable .....	—	—	—	—	..	..	303	9	—	4	..	—	—	..
Due to other funds	—	—	1	8	..	..	125	87	359	43	..	—	—	..
Other liabilities	73	—	—	8	..	..	62	94	607	202	..	—	—	..
Trust and agency fund balances	72	220	4,338	3,585	..	..	21,841	8,496	27,751	5,349	..	—	—	..
Total liabilities	145	220	4,339	3,581	..	..	22,331	8,686	28,717	5,598	..	—	—	..

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of consolidated assets and liabilities, Tables 18 and 19 and are presented here for additional information only.

² Cities of St. John's and Corner Brook; information for other municipalities is not available.

³ Included with Reserve Funds in the consolidated assets and liabilities.

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