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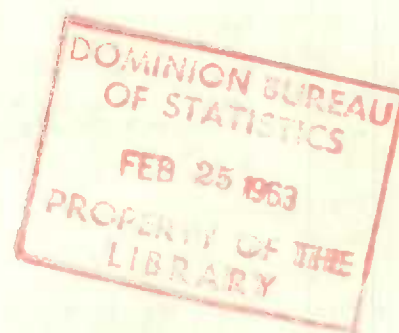
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FINANCIAL STATISTICS
OF
MUNICIPAL GOVERNMENTS
1960

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

1960 - 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 incorporates 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 1960 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".

For the years 1951 to 1959 inclusive, the classifications used in the municipal finance statistics published by the Dominion Bureau of Statistics were those contained in the 1950 Manual. The changes in classifications and concepts recommended in the 1960 edition of the Manual have been introduced in this issue, to the extent possible, by adaptation of the material presented for those provinces in which the recommendations of the new Manual had not yet been applied. For example, debenture debt charges recoverable are no longer included in revenue, and the expenditure item "debt charges" does not include charges on debentures issued on behalf of utilities and schools. The latter are now included in "education" expenditure. These and other changes are described more fully further along in this commentary. Certain omissions of statistics from this report are due to non-publication by a province of particular information or detail thereof.

Statistics of municipalities in the provinces are mostly for the calendar year 1960 except for several important cities in Quebec where the fiscal year terminates at the end of April or May, 1961. 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, 1960.

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 Tables 16 and 17. 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.

Recommendations of the new Manual have been followed to the extent of including in expenditures, where possible, the principal repayment of long term debt other than debentures; also, expenditures formerly classified as "Capital expenditures out of revenue" have now been classified as "Contributions to capital and loan fund" in Table 5 and are included by function in Table 8, Capital Expenditures for Fixed Assets. (See commentary, page 6 section II).

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 13).

In previous years, where debenture debt included debentures issued directly by utilities or by municipalities on their behalf, the relative debenture debt charges were included in expenditures as such, and in revenue as debenture debt charges recoverable. This procedure has now been changed, in partial conformity with the new Manual. Debenture debt charges recoverable have been netted against the expenditure item "Debt Charges", so that the latter item now represents debenture and other debt charges for general municipal purposes (including

Special Activities). To provide comparability with former series, supplementary data on debenture debt charges of utilities and schools are shown in Table 21.

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, or on behalf of, school authorities are now included in the expenditure item "education" except for an undetermined amount in respect of school debentures issued by municipalities in British Columbia, which is included in debenture debt charges.

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.—Included are taxes levied and collected by the Local School Tax Area Authorities in Deer Lake and Corner Brook. 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 1960, 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.

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, 1961, 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 district of Yellowknife. As 1960 statements for Hay River were not available, 1959 information has been used.

II. Capital Expenditures for Fixed Assets

Table 8 now combines capital expenditures formerly presented separately as capital expenditures out of revenue and as capital expenditures out of capital fund. Capital expenditures out of reserve funds are also included for Manitoba, Saskatchewan, Alberta and British Columbia. The sources of the figures for each province are 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 all municipalities and schools as shown in the annual report of the Department of Municipal Affairs.

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

Quebec.—Estimate of total capital expenditure according to public investment concepts except for schools which are obtained from financial statements of school corporations. No estimate was available for capital expenditures of utilities and other municipal enterprises.

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, Red Deer, Drumheller, Medicine Hat and Wetaskiwin; capital disbursements for Edmonton 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 88% 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

Tables 9 and 10 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. Tables 11 and 12 show the percentage distribution among the more important items of net general revenue and expenditure. These figures are generally lower in Table 11 than in previous years because net general revenue now excludes only grants—in-aid from other governments whereas all inter-government transfers were excluded previously.

Revenue and expenditure reconciliation tables (14 and 15) 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.

Tables 16 and 17 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. Until such time as separate financial statements for Special Activities, as defined in the new Manual, are provided by the provincial Departments of Municipal Affairs, and until there are separate publications of financial statistics of municipal utilities, and of schools, by the Dominion

Bureau of Statistics, this consolidated presentation of assets and liabilities will be continued. 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, hence they are not included in these tables.

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 district of Yellowknife. As 1960 statements for Hay River were not available, 1959 information has been used.

DIRECT AND INDIRECT DEBT

Table 22 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. Sinking funds are deducted from funded debt, and surplus and reserves are eliminated in this presentation.

December 21, 1962.

STATISTICAL TABLES

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1960

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	1960 assessed or other estimate .....	..	..	..	593,524	5,129,092
	Population of the province, as of June 1:					
3	1956 Census	415,000	99,000	695,000	555,000	4,628,000
4	1960 estimate by Census Division	448,000	103,000	727,000	589,000	5,142,000
	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 1960, 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	8,417	36,778³	770,713	512,678
4	Business	3,359	8,210	31,748	34,300
5	Personal	—	7,638	134,792	113,784
6	Other	—	—	312	3,902
7	Total for general purposes	11,776²	52,626	937,565	664,664
	Exemptions⁴				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	..	..
10	Total real property .....	..	..	403,400	..
11	Other .....	..	..	17,362 ¹³	..
12	Total exemptions .....	..	10,000¹³	420,762	..
	Government property:				
13	Dominion .....	..	..	180,954	..
14	Provincial .....	..	..	34,838	..
15	Municipal .....	..	..	87,047	..
16	Total government property .....	..	..	302,839	..
17	Non-government property .....	..	..	117,923	..
18	Total exemptions .....	..	10,000¹³	420,762	..

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 622,415, Improvements 1,795,052. Total 2,417,467.⁴ Whitehorse only.⁵ Yellowknife only.⁶ Includes 21,626 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 2,828,320 and the maximum value at which they could be taxed was 1,795,077.

TABLE 1. Population and Area of Organized Municipalities, and of Provinces, 1960

Ont.	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
5,808,978	..	889,427	1,180,466	1,317,768	..	..	..	..	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
6,111,000	906,000	915,000	1,291,000	1,602,000	17,834,000	14,000	22,000	17,870,000	4
25,076	..	..	..	799 ³	..	..	..	..	5
30,342	..	66,525	40,407	1,194 ³	..	..	..	..	6
264,052	160,640	161,088	163,392	234,403	1,497,490	132,529	835,139	2,465,158	7

³ Information not complete.TABLE 2. Assessed Valuations On Which Taxes are Levied for General Purposes and Exemptions,¹ 1960, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C. ²	Yukon ⁴	N.W.T. ⁵	No.
thousands of dollars								
..	6,043,603	652,951	362,453 ⁶	973,050 ⁷	1,222,220 ⁸	8,334	..	1
..	2,332,694	428,902	813,660	684,631	621,747	3,401	..	2
8,778,072	8,376,297	1,081,653	1,176,113	1,657,681	1,843,967	11,735	4,203	3
..	1,036,717	49,309	60,662	80,818	..	...	2,506	4
..	...	12,634	...	—	...	...	...	5
—	—	—	318 ¹⁰	664	—	—	—	6
..	9,413,014 ¹¹	1,143,796	1,237,093	1,739,163	..	11,735	6,709	7
..	1,283,172	..	553,830	287,607	1,606,100	4,640	..	8
..	403,513	..	58,935	79,415	119,173	819	..	9
2,719,121	1,686,685	..	612,765	347,022	1,725,273	5,459	3,730	10
—	6,668	..	—	—	—	—	—	11
2,719,121 ¹⁴	1,693,353 ¹⁵	240,942	612,765	347,022 ¹⁵	1,725,273 ¹⁶	5,459	3,730	12
..	319,950	..	32,034	44,738	121,861	4,248	1,337	13
..	286,710	..	41,798	63,147	81,559	675	61	14
..	695,721	..	70,890	180,022	247,330	144	1,653	15
..	1,302,381	..	144,722	287,907	450,750	5,067	3,051	16
..	410,304	..	468,043	59,115	102,646	392	679	17
2,719,121	1,712,685 ¹⁵	240,942	612,765	347,022 ¹⁵	553,396 ¹⁷	5,459	3,730	18

⁹ Excludes 37,720 on which school taxes only are levied.¹⁰ Special franchise on which the taxation is classified "real property" in Table 3.¹¹ Excludes 33,000 assessment in unorganized areas on which school taxes only are levied.¹² Personal property.¹³ Charlottetown only.¹⁴ Includes 129,608 permissive exemptions.¹⁵ Information not complete.¹⁶ Consists of 553,396 valuation of wholly exempted properties and 1,171,877 partial statutory and permissive exemptions.¹⁷ Excludes 1,171,877 partial statutory and permissive exemptions.

TABLE 3. Gross Current Revenue, 1960, by Provinces
(See Table 6, for details of contributions, grants and subsidies)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Taxation:					
General and school:					
1	Real property	2,473	1,807	26,882	19,552
2	Personal property	4	251	5,987	4,737
3	Business	915	226	1,483	1,867
4	Poll	142	155	1,260	2,269
5	Amusement	78	...	...	...
6	Sales	419	...	...	...
7	Household and tenant .....	...	...	6	2
8	Other	22 ¹	—	71	150 ⁴
9	Total general and school taxation	4,053	2,439	35,689	28,575
10	Special assessments (owners' share) and charges	253	7	406	88
11	Total taxation²	4,306	2,446	36,095	28,663
12	Licences and permits	147	55	421	250
13	Interest, tax penalties, etc.	10	3	464	257
Contributions, grants and subsidies:					
14	Governments ³	1,561	435	6,489	10,531
15	Government enterprises	58	85	773	430
16	Other	130	5	340	74
17	Total contributions, grants and subsidies	1,749	525	7,602	11,035
18	Miscellaneous revenue	279	61	1,575	718
19	Total gross current revenue	6,491	3,090	46,157	40,923
20	Surplus from previous years	—	36	722	295
21	Totals	6,491	3,126	46,879	41,218
22	Deficit	235	86	853	89
23	Totals	6,726	3,192	47,732	41,307

¹ Included with real property.

² Included with business.

³ Telephone tax.

⁴ Includes telephone tax.

⁵ Includes local taxation for education levied by municipalities or school districts as follows: Nfld. — 214; P.E.I. — 1,412; N.S. — 15,657; N.B. — 17,490; Que. — real property — 119,523; sales tax — 38,186; Ont. — 261,761; Man. — 30,198; Sask. — 39,567; Alta. — 54,266; B.C. — 56,920; Total — 635,404. See Table 15 for provincial grants to school boards.

TABLE 4. Analysis of Municipal Taxation, 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Tax levies:					
1	General, including schools	4,053	2,439	35,689	28,575
2	Special assessments (owners' share) and charges	253	7	406	88
3	Total taxation revenue (Table 3, item 11)	4,306	2,446	36,095	28,663
4	Tax collections ¹	3,715	2,386	34,465	27,810
5	Percentage of current levy	86.28	97.55	95.48	97.02
6	Taxes receivable, current and arrears	1,362	748	11,409	10,168
7	Percentage of current levy	31.63	30.58	31.61	35.47

¹ Includes 1959 figures for Hay River.

TABLE 3. Gross Current Revenue, 1960, by Provinces

(See Table 6, for details of contributions, grants and subsidies)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
220,100	571,714	56,473	75,901	95,740	117,851	1,188,493	142	257	1,188,892	1
..	...	¹	...	...	...	10,979	...	...	10,979	2
23,592	¹	5,269	¹	6,720	3,509	43,581	...	--	43,581	3
..	134	6	1,184	...	...	5,150	...	7	5,157	4
1,538	...	...	167	...	...	1,783	...	...	1,783	5
80,235	...	434	567	...	...	81,655	...	...	81,655	6
..	...	...	...	...	...	6	...	...	6	7
3,546	—	61	422	—	51	4,323	—	—	4,323	8
329,011	571,848	62,243	78,241	102,460	121,411	1,335,970	142	264	1,336,376	9
41,299	20,530	5,721	3,097	9,447	7,143	87,991	31	66	88,088	10
370,310	592,378	67,964 ⁶	81,338	111,907	128,554 ⁷	1,423,961	173	330	1,424,464	11
5,294	6,907	1,504	1,974	2,369	6,201	25,122	22	8	25,152	12
5,498	6,231	1,355	1,615	1,752	2,371	19,556	2	3	19,561	13
17,274	134,520	9,124	12,935	28,866	29,912	251,647	155	199	252,001	14
12,095	6,779	2,526	5,173	9,583	3,331	40,833	—	2	40,835	15
1,821	739	366	650	198	1,055	5,378	—	—	5,378	16
31,190	142,038	12,016	18,758	38,647	34,298	297,858	155	201	298,214	17
12,445	33,137	2,188	4,525	10,244	11,786	76,958	4	8	76,970	18
424,737	780,691	85,027	108,210	164,919	183,210	1,843,455	356	550	1,844,361	19
3,804	10,013	2,189	269	682	1,175	19,185	4	—	19,189	20
428,541	790,704	87,216	108,479	165,601	184,385	1,862,640	360	550	1,863,550	21
6,443	2,817	1,088	2,362	1,826	169	15,948	9	—	15,957	22
434,984	793,521	88,304	110,841	167,427	184,554	1,878,588	369	550	1,879,507	23

⁶ School levies made by resident administrator in unorganized areas not available.⁷ Includes \$12,683,000 provincial grants payable to municipalities in respect of resident home-owners' subsidy.⁸ See Table 13 for provincial grants to school boards.

TABLE 4. Analysis of Municipal Taxation, 1960, by Provinces

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars										
329,011	571,848	62,243	78,241	102,460	121,411	1,335,970	142	264	1,336,376	1
41,299	20,530	5,721	3,097	9,447	7,143	87,991	31	66	88,088	2
370,310	592,378	67,964	81,338	111,907	128,554	1,423,961	173	330	1,424,464	3
..	580,011	65,886	79,825	107,536	128,105	..	165	267	..	4
..	97.91	96.94	98.14	96.09	99.65	..	95.38	80.91	..	5
60,029	62,142	12,115	19,566	22,334	6,911	206,784	64	75	206,923	6
16.21	10.49	17.83	24.06	19.96	5.38	—	36.99	22.73	—	7

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

TABLE 5. Gross Current Expenditure, 1960, by Provinces
(See Table 7, for details of expenditures for protection, health and social welfare)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government	771	221	3,172	2,949	40,408
2	Protection to persons and property	340	344	5,922	4,309	52,732
3	Public works	1,713	329	2,630	2,933	57,959
4	Sanitation and waste removal	582	20	1,084	635	9,445
5	Health	15	1	2,676	975	8,848
6	Social welfare .....	...	48	2,453	1,986	6,872
7	Education	214 ²	1,412	20,484	18,925	157,709
8	Recreation and community services	156	65	1,193	833	11,264
Debt charges:						
9	Debtenture ¹	767	451	3,984	4,089	55,618
10	Other long-term	—	—	430	296	—
11	Other	116	72	762	337	1,333
12	Utilities and other municipal enterprises (deficits and levies)	375	13	56	147	1,402
13	Provision for reserves	81	49	892	726	2,710
14	Contributions to capital and loan fund	1,081	80	648	380	15,731
15	Joint or special expenditures	—	—	—	17	—
16	Miscellaneous expenditures	139	14	466	837	3,704
17	Total gross current expenditure	6,350	3,119	46,852	40,374	425,735
18	Deficits from previous years	—	—	260	24	—
19	Totals	6,350	3,119	47,112	40,398	425,735
20	Surplus	376	73	620	909	9,249
21	Totals	6,726	3,192	47,732	41,307	434,984

¹ Includes 1959 figures for Hay River.

² Corner Brook and Deer Lake local school tax authorities which levy and collect their own taxes.

³ See text, Revenues and Expenditures, page 5 paragraph 4; page 6 paragraph 3.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Governments:						
1	Dominion	210	85	2,287	2,789	4,142
2	Province	1,351	350	4,202	7,742	13,132
3	Other municipalities	—	—	—	—	—
4	Total governments	1,561	435	6,489	10,531	17,274
Government enterprises:						
5	Dominion	8	2	343	97	270
6	Province	—	—	142	11	—
7	Own municipality	50	83	288	322	11,825
8	Other municipalities	—	—	—	—	—
9	Total government enterprises	58	85	773	430	12,095
10	Other contributions, etc.	130	5	340	74	1,821
11	Totals	1,749	525	7,602	11,035	31,190
Analysis by purpose:						
12	Public works	284	—	298	247	9,416
13	Health	1	—	467	83	—
14	Social welfare .....	...	—	934	838	—
15	Other	1,464	525	5,903	9,867	21,774
16	Totals (Table 3, item 17)	1,749	525	7,602	11,035	31,190

TABLE 5. Gross Current Expenditure, 1960, by Provinces
 (See Table 7, for details of expenditures for protection, health and social welfare)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
50,015	5,588	6,985	8,738	10,543	129,390	44	64	129,498	1
96,160	10,865	7,559	17,048	26,186	221,465	53	29	221,547	2
119,502	14,465	24,210	25,291	15,684	264,716	76	44	264,836	3
34,492	3,309	2,597	5,408	6,286	63,858	26	37	63,921	4
14,583	1,670	6,145	7,474	2,294	44,681	--	12	44,693	5
43,241	3,559	5,576	4,066	18,718	86,519	—	52	86,571	6
264,701	30,176	40,004	54,266	56,968	644,859	...	151	645,010	7
29,544	2,305	2,943	5,385	8,699	62,387	11	14	62,412	8
63,456	6,847	4,935 ⁴	19,347 ⁴	23,518 ⁵	183,012	35	34	183,081	9
—	—	—	64	—	790	—	—	790	10
10,530	194	599	477	596	15,016	--	--	15,016	11
10,953	1,154	1,400	2,868	1,782	20,150	35	17	20,202	12
6,868	1,979	1,353	1,413	2,432	18,503	20	4	18,527	13
19,024	2,941	3,624	8,698	6,464	58,671	56	51	58,778	14
6,500	400	—	1,056	18	7,991	—	—	7,991	15
11,012	583	1,723	3,356	1,008	22,842	5	11	22,858	16
780,581	86,035	109,653	164,955	181,196	1,844,850	361	520	1,845,731	17
2,090	911	145	124	2	3,556	—	—	3,556	18
782,671	86,946	109,798	165,079	181,198	1,848,406	361	520	1,849,287	19
10,850	1,358	1,043	2,348	3,356	30,182	8	30	30,220	20
793,521	88,304	110,841	167,427	184,554	1,878,588	369	550	1,879,507	21

⁴ Does not include debenture debt charges on debentures issued by hospital districts.

⁵ Includes debt charges or short-term capital borrowings.

TABLE 6. Analysis of Revenue Item "Contributions, Grants and Subsidies", 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
12,537	1,157	985	1,943	2,284	28,419	37	52	28,508	1
119,429	7,967	11,950	26,923	27,628	220,674	118	147	220,939	2
2,554	—	—	—	—	2,554	—	—	2,554	3
134,520	9,124	12,935	28,866	29,912	251,647	155	199	252,001	4
1,425	596	770	531	532	4,574	—	—	4,574	5
3,957	713	737	94	209	5,863	—	—	5,863	6
1,397	1,217	3,666	8,958	2,590	30,396	—	2	30,398	7
—	—	—	—	—	—	—	—	—	8
6,779	2,526	5,173	9,583	3,331	40,833	—	2	40,835	9
739	366	650	198	1,055	5,378	—	—	5,378	10
142,038	12,016	18,758	38,647	34,298	297,858	155	201	298,214	11
60,069	3,178	6,675	8,704	806	89,677	7	23	89,707	12
353	156	52	368	161	1,641	—	—	1,641	13
24,376	2,269	4,711	2,189	14,778	50,095	—	43	50,138	14
57,240	6,413	7,320	27,386	18,553	156,445	148	135	156,728	15
142,038	12,016	18,758	38,647	34,298	297,858	155	201	298,214	16

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Protection:					
1	Fire	150	106	2,517	1,750	48,177 ¹
2	Police and law enforcement	13	174	2,655	1,841	934
3	Corrections .....	..	—		189	..
4	Street lighting	153	63	589	373	3,594
5	Other	24	1	161	156	27
6	Total protection (Table 5, item 2)	340	344	5,922	4,309	52,732
	Health:					
7	Public	14	—	315	160	4,972
8	Medical, dental and allied services	1	..		153	..
9	Hospital care .....	..	1	2,360	563	3,876
10	Other health	—	—	1	99	..
11	Total health (Table 5, item 5)	15	1	2,676	975	8,848
	Social welfare:					
12	Aid to aged persons .....	..		622	109	
13	Aid to unemployed and unemployables .....	..	27	1,228	1,342	
14	Mothers' allowances .....	..			
15	Child welfare .....	..		534	409	
16	Other .....	..	21	69	126	3,872
17	Total social welfare (Table 5, item 6) .....	..	48	2,453	1,988	6,872

¹ Includes 1959 figures for Hay River.² Includes police protection.³ Cities only.⁴ Cities and municipality of Metropolitan Toronto.TABLE 8. Capital Expenditures for Fixed Assets,¹ 1960, by Provinces

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government	91	14	141	130	
2	Protection to persons and property	81	51	348	430	
3	Public works	998	449	1,404	1,926	
4	Sanitation and waste removal	239	424	1,703	372	
5	Health .....	..	—	90	2	
6	Social welfare .....	..	—	100	2	
7	Recreation and community services	140	37	315	279	
8	Miscellaneous	34	2	1,266	360	62,000
9	Schools .....	..	1,233	8,755	3,226	75,504
10	Utilities and other municipal enterprises	1,032 ⁴	374 ⁴	2,072 ²	1,587 ⁴	..
11	Totals	2,615	2,584	18,194	8,314	137,504

¹ See introduction page 6, Capital Expenditures for Fixed Assets.² Yellowknife only.³ Includes 110 municipal borrowings for hospital districts.

TABLE 7. Analysis of Gross Current Expenditures for "Protection", "Health" and "Social Welfare", 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
19,791 ³	4,173	2,890	5,418 ³	9,656	94,628	41	18	94,887	1
40,028 ⁴	4,882	2,955	6,598 ³	12,655	72,735		—	72,735	2
⁵		163	—		372		—	372	3
3,527 ³	963	934	1,102 ³	1,736 ⁴	13,034	6	7	13,047	4
32,814	847	597	3,930	2,139	40,696	6	4	40,706	5
96,160	10,865	7,569	17,048	26,186	221,465	53	29	221,547	6
8,472	400	716	..	1,575	..	..	2	..	7
⁷	489	2,579	..	87	..	..	—	..	8
6,111	781	2,850	..	552	..	..	10	..	9
—	—	—	..	80	..	..	—	..	10
14,583	1,670	8,145	7,474	2,294	44,681	—	12	44,693	11
	30	91		582	..	—	—	..	12
21,237	2,308	5,066		17,188	..	—	30	..	13
			...	...	..	—	—	..	14
11,109	67	69	...	⁸	..	—	15	..	15
10,695	1,154	350	4,066	948	..	—	7	..	16
43,241	3,559	5,576	4,066	18,716	66,519	—	52	66,571	17

¹ Included with police and law enforcement.² Information not complete.³ Included with Public Health.⁴ Included with other social welfare.TABLE 8. Capital Expenditures for Fixed Assets,¹ 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ²	Total	No.
thousands of dollars									
10,184	124	268	395	600	11,947	2	—	11,949	1
6,129	468	445	2,472	2,149	12,573	—	5	12,578	2
130,873	11,036	7,988	19,453	14,260	188,387	43	24	188,454	3
50,501	1,618	3,817	3,943	15,231	77,848	—	—	77,848	4
17,023	1,017	1,561	2,020 ³	795	22,508	—	—	22,508	5
6,524	148	18	150	88	7,026	—	—	7,026	6
6,523	977	808	1,515	2,921	13,515	11	12	13,538	7
2,864	155	33	5,372	978	73,084	—	1	73,085	8
97,871	16,283	8,988	30,121	16,293	258,274	—	—	258,274	9
43,852	11,703	5,348	12,868	12,664	91,500	—	73 ⁴	91,573	10
372,364	43,529	29,274	76,309	65,977	756,684	56	115	756,835	11

¹ Includes some sanitation, not separable.² Includes 88 Caledonia Power and Water Board and 496 Halifax Public Service Commission.

TABLE 9. Net General Revenue, 1960, 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	2,726	1,814	27,288	19,640	261,399
2	Personal property	4	251	5,987	4,737	..
3	Business	915	226	1,483	1,867	23,592
4	Sales	419	—	—	—	80,235
5	Poll	142	155	1,260	2,269	..
6	Amusement	78	—	—	—	1,538
7	Other	22	—	77	150	3,546
8	Total taxes	4,306	2,446	36,095	28,663	370,310
9	Licences and permits	147	55	421	250	5,294
10	Interest, tax penalties, etc.	10	3	464	257	5,498
11	Contributions from own municipal enterprises	50	83	288	322	11,825
12	Grants in lieu of taxes from federal and provincial government enterprises	8	2	485	108	270
13	Other revenue	409	66	1,915	792	14,266
14	Total net general revenue after elimination of all inter-government transfers	4,930	2,655	39,668	30,392	407,463
Contributions from:						
15	Federal government ¹	210	85	2,287	2,789	4,142
16	Provincial governments ²	974	345	1,000	6,406	250
17	Total general revenue after elimination of grants-in-aid and shared-cost contributions only	6,114	3,085	42,955	39,587	411,855

¹ Not separable from real property.² Payments in lieu of taxes and other special payments.

TABLE 10. Net General Expenditure, 1960, 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	862	235	3,313	3,079	40,408
2	Protection to persons and property	418	390	6,270	4,699	51,156
3	Public works	2,427	778	3,736	4,612	48,153
4	Sanitation and waste removal	1,234	444	2,787	1,007	9,445
5	Health	14	1	2,299	894	8,848
6	Social welfare	—	48	1,620	1,151	6,872
7	Education	214	2,579	25,945	20,746	196,630
8	Recreation and community services	274	102	1,508	1,098	11,264
9	Debt charges excluding debt retirement	566	309	2,559	2,261	28,121
10	Payments to own municipal enterprises	375	13	56	147	1,402
11	Other expenditure	187	65	2,468	1,825	66,914 ¹
12	Total net general expenditure after deduction of grants-in-aid and shared-cost contributions	6,571	4,964	52,561	41,519	469,213

¹ Does not include school debt charges.² Included interest portion of school debt charges.

TABLE 9. Net General Revenue, 1960, 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									
592,244	62,194	78,998	105,187	124,994	1,276,484	173	323	1,278,980	1
—	—	—	—	—	10,979	—	—	10,979	2
—	5,269	—	6,720	3,509	43,581	—	—	43,581	3
—	434	567	—	—	81,855	—	—	81,655	4
134	6	1,184	—	—	5,150	—	7	5,157	5
—	—	187	—	—	1,783	—	—	1,783	6
—	81	422	—	51	4,329	—	—	4,329	7
592,378	67,964	81,338	111,907	128,554	1,423,961	173	330	1,424,464	8
6,907	1,504	1,974	2,369	6,201	25,122	22	8	25,152	9
6,231	1,355	1,615	1,752	2,371	19,556	2	3	19,561	10
1,397	1,217	3,666	8,958	2,590	30,396	—	2	30,398	11
5,382	1,309	1,507	625	741	10,437	—	—	10,437	12
38,430	2,554	5,175	10,442	12,841	84,890	4	8	84,902	13
648,725	75,903	95,275	136,033	153,298	1,594,362	201	351	1,594,914	14
22,369	1,157	985	1,943	2,284	28,151	37	52	28,240	15
32,907	2,357	—	15,266	11,138	70,643	111	78	70,832	16
693,901	79,417	96,260	153,262	166,720	1,693,156	349	481	1,693,986	17

¹ Subsidies, payments in lieu of taxes, and other special payments.

TABLE 10. Net General Expenditure, 1960, 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									
60,199	5,712	7,253	9,133	11,143	141,337	48	84	141,447	1
102,289	11,333	8,004	19,205	28,312	232,076	53	34	232,163	2
188,433	22,323	25,523	38,040	29,138	361,163	112	45	361,320	3
84,993	4,927	6,414	9,351	21,517	142,119	28	37	142,182	4
31,209	2,531	7,654	9,126	2,928	65,504	—	12	65,518	5
25,363	1,438	683	2,027	4,027	43,429	—	9	43,438	6
326,331	43,758	48,958	77,252	73,261 ¹	813,874	—	148	813,822	7
36,067	3,275	3,712	8,855	11,494	75,849	22	26	75,697	8
36,533	2,514	3,102	8,040	11,885 ²	95,890	18	10	95,918	9
10,953	1,154	1,400	2,866	1,782	20,150	35	17	20,202	10
27,185	3,117	2,636	11,181	3,839	119,397	25	18	119,438	11
929,555	102,082	113,539	191,058	199,326	2,110,388	337	418	2,111,143	12

² Includes 62,000 unclassified capital expenditure.

TABLE 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1960

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxes:						
1	Real property	44.6	58.8	61.6	49.6	63.4
2	Personal property	0.1	8.1	13.5	12.0	—
3	Business	14.9	7.3	3.3	4.7	5.7
4	Sales	6.9	—	—	—	19.5
5	Poll	2.3	5.0	2.8	5.7	—
6	Amusement	1.3	—	—	—	0.4
7	Other	0.4	—	0.2	0.4	0.9
8	Total taxes	70.5	79.2	81.4	72.4	89.9
9	Licences and permits	2.4	1.8	1.0	0.6	1.3
10	Interest, tax penalties, etc.	0.2	0.1	1.0	0.6	1.3
11	Contributions from own municipal enterprises	0.8	2.7	0.7	0.8	2.9
12	Grants in lieu of taxes from federal and provincial government enterprises	0.1	0.1	1.1	0.3	0.1
13	Contributions from federal government ¹	3.4	2.8	5.2	7.1	1.0
14	Contributions from provincial governments ²	15.9	11.2	5.3	16.2	—
15	Other revenue	8.7	2.1	4.3	2.0	3.5
16	Total net general revenue after elimination of grants-in-aid and shared-cost contributions	100.0	100.0	100.0	100.0	100.0

¹ Not separable from real property.² See footnote 2, Table 9 for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government	13.1	4.7	6.1	7.4	8.6
2	Protection to persons and property	6.4	7.9	11.6	11.3	10.9
3	Public works	36.9	15.7	6.9	11.0	10.3
4	Sanitation and waste removal	18.8	8.9	5.2	2.4	2.0
5	Health	0.2	—	4.3	2.2	1.9
6	Social welfare	—	0.9	3.0	2.8	1.5
7	Education	3.3	50.5	47.2	46.8	41.9
8	Recreation and community services	4.2	2.1	2.8	2.6	2.4
9	Debt charges excluding debt retirement	8.6	7.7	8.2	8.7	6.0
10	Payments to own municipal enterprises	5.7	0.3	0.1	0.4	0.3
11	Other expenditure	2.8	1.3	4.6	4.4	14.2
12	Total net general expenditure after deduction of grants-in-aid and shared-cost contributions	100.0	100.0	100.0	100.0	100.0

TABLE 13. Provincial Grants to Schools Operated by Local Authorities¹

No.		Nfld. ²	P.E.I. ²	N.S.	N.B. ²	Que. ²
thousands of dollars						
1	Fiscal year ended March 31, 1961 .....	...	2,346	16,425	9,360	98,355
2	Fiscal year ended March 31, 1960 .....	...	1,706	14,748	8,717	80,188
3	Fiscal year ended March 31, 1959 .....	...	1,224	12,655	8,035	68,881

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 11. Percentage Distribution of Net General Revenue for Fiscal Year Ended December 31, 1960

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
85.3	78.3	82.1	68.6	75.0	75.4	49.6	67.2	75.4	1
—	¹	—	—	—	0.6	—	—	0.6	2
¹	6.6	¹	4.4	2.1	2.6	—	—	2.6	3
—	0.6	0.6	—	—	4.8	—	—	4.8	4
—	—	1.2	—	—	0.3	—	1.4	0.3	5
—	—	0.2	—	—	0.1	—	—	0.1	6
—	0.1	0.4	—	—	0.3	—	—	0.3	7
85.3	85.6	84.5	73.0	77.1	84.1	49.6	68.8	84.1	8
1.0	1.9	2.0	1.5	3.7	1.5	6.3	1.7	1.5	9
0.9	1.7	1.7	1.1	1.4	1.1	0.6	0.6	1.1	10
0.2	1.5	3.8	5.9	1.6	1.8	—	0.4	1.8	11
0.8	1.6	1.6	0.4	0.4	0.6	—	—	0.6	12
1.8	1.5	1.0	1.3	1.4	1.7	10.6	10.8	1.7	13
4.7	3.0	—	10.0	6.7	4.2	31.8	16.2	4.2	14
5.3	3.2	5.4	6.8	7.7	5.0	1.1	1.7	5.0	15
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	16

¹ See footnote 3, Table 9, for content.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended December 31, 1960

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6.5	5.6	6.4	4.8	5.6	6.7	13.7	15.3	6.7	1
11.0	11.1	7.1	10.0	14.2	11.0	15.7	8.1	11.0	2
20.3	21.9	22.5	18.9	14.6	17.1	33.2	10.8	17.1	3
9.1	4.8	5.6	4.9	10.8	6.7	7.7	8.8	6.7	4
3.4	2.4	6.7	4.8	1.5	3.1	—	2.9	3.1	5
2.7	1.4	0.8	1.1	2.0	2.1	—	2.2	2.1	6
32.9	40.7	41.4	37.8	36.8	38.6	—	35.4	38.6	7
3.9	3.2	3.3	3.6	5.8	3.6	6.5	6.2	3.6	8
8.1	4.7	2.7	6.8	5.9	4.5	5.4	2.4	4.5	9
1.2	1.1	1.2	1.5	0.9	0.9	10.4	4.1	0.9	10
2.9	3.1	2.3	5.8	1.9	5.7	7.4	3.8	5.7	11
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12

TABLE 13. 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									
161,773	24,049	28,793	56,322	56,491	453,914	—	195	454,109	1
148,368	23,744	24,614	51,346	50,751	404,180	—	74	404,254	2
129,529	15,102	20,173	49,225	44,817	349,641	—	104	349,745	3

¹ Elementary and secondary schools are operated largely by religious denominations. Provincial grants to all schools were as follows: fiscal year ended March 31, 1961, 15,504; 1960, 13,136; 1959, 12,153.² Includes grants paid directly to teachers, corresponding to similar grants made to school corporations in other provinces.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Current revenue assembled from provincial government reports on municipal statistics	6,573	...	49,356	42,759
	To arrive at "gross current revenue":				
	Add:				
	Local authorities not included in current revenue:				
2	Local school authorities	214 ¹	—	—	386 ²
3	Other	—	—	—	—
4	Revenue deducted from expenditure	—	—	—	—
5	Other revenue	82 ³	—	76 ⁴	—
	Deduct:				
6	Interfund eliminations	—	—	395	—
7	Intermunicipal transfers	—	—	1,711	2,076
8	Debtenture debt charges recoverable	—	—	—	—
9	Utility revenue included in current revenue	274	—	—	126
10	Grants, etc., received for school purposes	—	—	1,169	—
11	Taxes paid on municipally-owned property	—	—	—	—
12	Other	104 ⁵	—	—	20
13	Gross current revenue (per Table 3, item 19)	6,491	3,090 ¹⁰	46,157	40,923
	To arrive at "net general revenue":				
	Deduct:				
	Inter-government transfers:				
14	Provincial grants-in-aid	377	5	3,202	1,336
15	Net general revenue (Table 9, item 17)	6,114	3,085	42,955	39,587

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche county.

³ Montreal Metropolitan Corporation.

⁴ Greater Vancouver, Greater Victoria and Nanaimo Water Districts.

⁵ Special assessments and miscellaneous items.

⁶ Recoveries of debt charges from recreation and community centres, hospitals, etc.

TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Current expenditure assembled from provincial government reports on municipal statistics	6,432	...	50,291	42,190
	To arrive at "gross current expenditure":				
	Add:				
	Local authorities not included in current expenditure:				
2	Local school authorities	214 ¹	—	—	386 ²
3	Other	—	—	—	—
4	Debtenture debt charges not included in current expenditure	—	—	214 ⁴	—
5	Revenue deducted from expenditure	—	—	—	—
6	Other	82	—	26	—
	Deduct:				
7	Interfund eliminations	—	—	395	—
8	Intermunicipal transfers	—	—	1,711	2,076
9	Contra to debtenture debt charges recoverable	—	—	—	—
10	Utility expenditure included in current expenditure	274	—	—	126
11	Grants, etc., to local school authorities	—	—	1,169	—
12	Taxes paid on municipally-owned property	—	—	—	—
13	Duplication of expenditure on municipal homes and recreation and community centres	—	—	400	—
14	Other	104 ⁷	—	4 ⁶	—
15	Gross current expenditure (per Table 5, item 17)	6,350	3,119 ¹⁰	46,852	40,374
	To arrive at "net general expenditure":				
	Add:				
16	Capital expenditures, excluding public utilities	1,996	2,210	14,122	6,727
	Deduct:				
	Inter-government transfers:				
17	Contra to provincial grants-in-aid	377	5	3,202	1,336
18	Contributions to general capital and loan fund (capital expenditures out of revenue)	1,081	80	648	360
19	Funded debt retirement	317	280	4,563	3,860
20	Net general expenditures (Table 10, item 12)	6,571	4,964	52,561	41,519

¹ Corner Brook and Deer Lake local school tax authorities.

² Estimate of school taxation levy for Restigouche County.

³ Montreal Metropolitan Corporation.

⁴ Recreation and community centres and hospitals, etc.

⁵ Greater Vancouver, Greater Victoria and Greater Nanaimo Water Districts.

TABLE 14. Reconciliation of Gross Current Revenue and Net General Revenue with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
307,135	845,238	...	108,172	173,327	169,848	...	...	...	...	1
157,709	1,415		—	244	11,552					2
6,652 ¹	—		—	—	3,086 ⁴					3
—	3,181		—	605	233					4
—	—		684 ⁷	—	—					5
—	—		—	1,119	—					6
7,804	31,940		—	—	758					7
35,151	36,208		—	7,680	—					8
—	—		125	258	656					9
—	—		—	—	—					10
—	—		163	—	—					11
3,804 ⁹	995 ⁹		358 ⁹	—	95 ⁹					12
424,737	780,691	85,027 ¹⁰	108,210	164,919	183,210	1,843,455	356 ¹⁰	550 ¹⁰	1,844,361	13
12,882	86,790 ¹¹	5,610	11,950	11,657	16,490	150,299	7	69	150,375	14
411,855	693,901	79,417	96,260	153,262	166,720	1,693,156	349	481	1,693,986	15

⁷ Frontage taxes.⁸ Tax abatements.⁹ Surplus of previous years transferred and sundry adjustments.¹⁰ Compiled by Dominion Bureau of Statistics.¹¹ Includes 268 from federal government.

TABLE 15. Reconciliation of Gross Current Expenditure and Net General Expenditure with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
304,369	844,283	...	109,517	173,363	167,692	...	...	...	...	1
157,709	1,415		—	244	11,552					2
6,612 ¹	—		—	—	3,086 ⁴					3
—	3,181		—	605	233					4
—	—		684	—	47 ⁴					5
—	—		—	1,119	—					6
7,804	31,940		—	—	758					7
35,151	36,208		—	7,880	—					8
—	—		125	258	656					9
—	—		—	—	—					10
—	—		163	—	—					11
—	—		—	—	—					12
—	150 ⁹		260 ⁹	—	—					13
425,735	780,581	86,035 ¹⁰	109,653	164,955	181,196	1,844,850	361 ¹⁰	520 ¹⁰	1,845,731	14
137,504	328,482	31,826	23,926	65,441	53,313	665,547	56	42	665,645	15
12,882	86,790	5,810	11,950	11,657	16,490	150,299	7	69	150,375	16
15,731	19,024	2,941	3,624	8,698	6,464	58,671	56	51	58,778	17
65,413	73,694	7,228	4,466	18,983	12,229	191,039	17	24	191,080	18
469,213	929,555	102,082	113,539	191,058	199,326	2,110,388	337	418	2,111,143	19

¹ Adjustment re: Greater Vancouver Sewerage and Drainage District.² Tax abatements.³ Miscellaneous adjustments.⁴ Duplication of social welfare expenditure.⁵ Compiled by Dominion Bureau of Statistics.

TABLE 16. Consolidated Assets,¹ 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Cash	1,250	207	1,899	3,469	74,324
2	Investments	223	1,345	12,627	11,068	55,463
	Accounts receivable:					
3	Sundry (gross)	1,374	104	6,355	1,988	53,789
4	Due from province	846	11	2,827	1,270	8,504
5	Due from Dominion	124	1	684	664	1,421
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	1,362	748	11,409	10,168	60,029
8	Property acquired for taxes (gross)	—	—	298	124	1,399
9	General fixed assets (gross)	30,320	18,362	204,457	157,339	2,241,985
10	Due from schools	—	—	—	—	—
11	Due from other boards and commissions	—	—	—	—	630
12	Due from trust funds	6	—	1	24	—
13	Other assets	1,109	77	2,481	2,683	82,478
14	Total assets	36,614	20,855	243,038	188,797	2,580,022
15	Deficits and/or extraordinary expenses capitalized	536	187	6,603	3,227	105,137
16	Totals	37,150	21,042	249,641	192,024	2,685,159

¹ Interfund balances, intermunicipal accounts receivable eliminated.² See text, page 8.TABLE 17. Consolidated Liabilities,¹ 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Bank overdrafts and temporary loans	238	860	17,986	7,655	110,365
	Accounts payable:					
2	Sundry	1,008	127	2,854	3,017	52,516
3	Due to province	51	—	636	36	13,799
4	Due to Dominion	1	—	11	1,198	27
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	16,885	8,330	89,111	90,897	1,324,219 ²
	Other long-term indebtedness:					
7	Due to province ³	869	117	2,931	—	—
8	Due to Dominion Govt. enterprises	—	—	—	—	—
9	Other	2,337	111	1,335	1,368	9,255
10	Due to schools	—	—	—	—	—
11	Due to other boards and commissions	—	—	—	8	1,322
12	Due to trust funds	86	—	64	26	4,242
13	Other liabilities	537	11	3,263	2,353	33,157
14	Total liabilities	22,012	9,556	118,191	106,558	1,548,902
15	Surplus (including reserves and investment in capital assets)	15,138	11,486	131,450	85,466	1,136,257
16	Totals	37,150	21,042	249,641	192,024	2,685,159

¹ Interfund balances, intermunicipal accounts payable eliminated.² See text, page 8.³ Includes 1959 figures for Hay River.⁴ Includes treasury bills 705.

TABLE 16. Consolidated Assets,¹ 1960, by Provinces

Ont. ²	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ³	Total	No.
thousands of dollars									
39,708	35,923	23,979	25,720	12,873	219,352	65	52	219,469	1
66,234	33,286	23,803	23,000	84,985	312,034	—	—	312,034	2
39,482	9,483	11,256	12,951	4,596	141,380	33	111	141,524	3
47,062	16,295	7,301	8,885	4,599	97,600	12 ⁴	27 ⁴	97,639	4
5,941	150	447	129	476	10,037	41	15	10,093	5
—	—	3	—	226	229	—	—	229	6
62,142	12,115	19,566	22,334	6,912	206,785	64	75	206,924	7
2,692	3,415	5,110	6,994	2,690	22,922	—	2	22,924	8
1,951,335	328,041	391,423	802,299	608,750	6,734,311	1,203	3,246	6,738,760	9
4,782	—	30	—	59	4,871	—	—	4,871	10
186,443	—	—	39	—	187,112	—	—	187,112	11
—	203	90	379	226	929	—	—	929	12
66,964	11,405	9,105	26,218	11,932	214,452	4	32	214,488	13
2,472,965	450,316	492,113	928,948	738,326	8,152,014	1,422	3,560	8,156,996	14
36,016	1,362	227	1,446	11,530	166,271	3	—	166,274	15
2,509,001	451,678	492,340	930,394	749,856	8,318,285	1,425	3,560	8,323,270	16

¹ Includes 1959 figures for Hay River.² Territorial government.TABLE 17. Consolidated Liabilities,¹ 1960, by Provinces

Ont. ¹	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ²	Total	No.
thousands of dollars									
91,525	30,368	7,951	10,792	5,464	283,204	3	—	283,207	1
57,918	6,286	9,009	14,239	9,302	156,278	7	18	156,303	2
388	224	2,665	1,241 ⁴	377	19,417	5	—	19,422	3
548	33	6	155	384	2,363	—	—	2,363	4
—	—	285	—	31	316	—	—	316	5
1,558,233	159,851	145,073	431,883	452,063 ⁴	4,276,545	987	218	4,277,750	6
20,651	138	109	269	70	25,354	—	—	25,354	7
2,048	267	175	2	415	2,927	—	—	2,927	8
3,188	157	8	7	1,576 ⁴	19,342	—	—	19,342	9
12,866	—	—	—	46	12,912	—	74	12,986	10
16,908	—	—	911	—	19,149	—	—	19,149	11
—	149	1,364	3,188	2,023	11,142	—	—	11,142	12
33,378	7,287	6,745	23,104	9,071	118,906	99	—	119,005	13
1,797,851	204,782	173,390	485,791	480,822	4,947,855	1,101	310	4,949,266	14
711,150	246,896	318,950	444,603	269,034	3,370,430	324	3,250	3,374,004	15
2,509,001	451,678	492,340	930,394	749,856	8,318,285	1,425	3,560	8,323,270	16

¹ Does not include \$60,497,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.² Includes 511 short-term capital borrowings.³ Includes: Ontario—20,560 Ont. Water Resources Comm.; Manitoba—6 Man. Hydro-Electric and Sask.—54 Sask. Power Corp. Loan; B.C.—53, B.C. Electric Power Commission.⁴ Includes 31 for Improvement Districts guaranteed by the Province.

TABLE 18. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by Provincial Governments	38,248	...	236,294	201,719
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—		—	111
3	Municipal enterprises	2,130		18,299	3,764
4	Special municipal activities (see commentary on assets and liabilities) ..	—		—	—
5	Substitution from city reports	133		12,563 ¹	—
6	Other	135 ²		—	278 ³
	Deductions:				
7	Intermunicipal eliminations	—		255	1,586
8	Interfund eliminations	3,497		17,260	12,281
9	Trust funds	—		—	—
10	Revenue fund liabilities of hospitals	—		—	—
11	Duplication of debt	—		—	—
12	Surplus, reserves and investment in capital assets	15,137		131,450	85,467
13	Total consolidated liabilities (per Table 17, item 14)	22,012	9,556⁷	118,191	106,558

¹ City of Halifax.² Sinking fund — Cities of St. John's and Corner Brook.³ Added from city reports.⁴ Adjusting deficits netted against surplus.**TABLE 19. Analysis of Debenture Debt, 1960, 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	3,032	4,603	1,247	4,161	28,531 ¹	6,086	34,416	7,072	559,311		435,103	196,124
2	Schools .....	...	...	775	811	39,970	2,390	29,298	3,194	342,709	—	343,720	149,027
												96,403 ⁴	
3	Sub-totals	3,032	4,603	2,022	4,972	68,501	8,476	63,714	10,266	342,709	559,311	778,823	345,151
	Utilities and other municipal enterprises:												
4	Water supply systems	8,297	678	470	630	9,375	1,977	7,437 ²	4,807 ³	..	..	99,577	58,364
5	Electric light and power ..	75	—	230	6	454	139	1,954	1,094	..	..	51,163	22,921
6	Gas supply systems .....	...	...	—	—	...	...	—	—	..	..	1,344	—
7	Transit systems .....	—	—	—	—	...	...	—	—	..	..	68,105	9,860
8	Telephone systems .....	—	—	—	—	...	...	—	—	..	..	5,470	—
9	Central heating .....	...	...	—	—	...	...	—	—	..	..	—	—
10	Ferries	—	—	—	—	181	—	—	—	..	..	—	—
11	Airports	—	—	—	—	8	—	384	162	..	..	32	—
12	Housing	—	—	—	—	..	—	905	45	..	..	8,868	2,914
13	Parking authorities .....	—	—	—	—	—	—	—	—	..	..	1,855	7,363
14	Other	—	—	—	—	—	—	129	—	..	..	—	—
15	Sub-totals	8,372	878	700	636	10,018	2,116	10,809	6,108	337,872		236,434	101,422
16	Unclassified	—	—	—	—	—	—	—	—	44,021	40,306	—	—
17	Total debenture debt ..	11,404	5,481	2,722	5,608	78,519	10,592	74,523	16,374	386,730	40,306	1,015,257	446,573
										897,183		96,403 ⁴	

¹ Includes 1959 figures for Hay River.² Includes some housing.³ Guaranteed debenture debt of Improvement Districts.⁴ Roman Catholic separate schools and public and secondary schools in unorganized areas.

TABLE 18. Reconciliation of Consolidated Liabilities With Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1960

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
1,861,466	2,742,170	...	356,256	805,751	577,168	1
839,012	96,403		169,394	254,550	124,810	2
—	—		—	—	—	3
110,756	—		807	14,405	98,955	4
—	—		—	—	27	5
12,123 [†]	10,662 [‡]		226 [§]	—	8,396 [§]	6
65,610	75,176		10,736	3,944	3,340	7
71,887	264,674		13,953	140,368	51,274	8
—	—		808	—	—	9
—	—		—	—	—	10
701	—		8,846 [§]	—	4,886	11
1,136,257	711,534		318,950	444,603	269,034	12
1,548,902	1,797,851	204,782 [†]	173,390	485,791	480,822	13

[†] Guaranteed debt of Improvement Districts.

[§] Included in both municipal and educational reports.

[‡] Compiled by Dominion Bureau of Statistics.

TABLE 19. Analysis of Debenture Debt, 1960, by Purpose, by Provinces

Man.		Sask.		Alta.		B.C.		Sub-total serial and sinking fund	Yukon		N.W.T. ¹		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														
29,901	20,958	24,004 7,982	30,587	191,616 14,021	5,187	100,599 8,365 ²	105,024	1,817,930	433	—	218	—	1,818,581	1
9,320 35,773	5,200	6,035 29,999	3,791	8,256 115,628	—	135,899	8,830	1,367,028	—	—	—	—	1,367,028	2
39,221 35,773	26,158	30,039 37,981	34,378	199,872 129,649	5,187	236,498 8,365 ³	113,854	3,184,958	433	—	218	—	3,185,609	3
19,425 6,335	11,150 20,810	26,919 2,884	7,600 4,436	43,753 31,915	1,750 1,050	64,185 1,835	26,225 256	..	554 ⁴	—	—	—	..	4
—	—	—	—	258	—	—	—	..	—	—	—	—	..	5
—	—	—	—	—	—	—	—	..	—	—	—	—	..	6
—	—	506	330	2,020	625	—	—	..	—	—	—	—	..	7
—	—	—	—	13,904	1,900	467	—	..	—	—	—	—	..	8
979	—	—	—	—	—	—	—	..	—	—	—	—	..	9
—	—	—	—	—	—	—	—	..	—	—	—	—	..	10
—	—	—	—	—	—	5	286	..	—	—	—	—	..	11
—	—	—	—	—	—	—	—	..	—	—	—	—	..	12
—	—	—	—	—	—	—	—	..	—	—	—	—	..	13
—	—	—	—	—	—	35	50	..	—	—	—	—	..	14
26,739	31,960	30,309	12,366	91,850	5,325	66,527	26,819	1,007,260	554	—	—	—	1,007,814	15
—	—	—	—	—	—	—	—	84,327	—	—	—	—	84,327	16
65,960 35,773	58,118	60,348 37,981	46,744	291,722 129,649	10,512	303,025 8,365 ³	140,673	4,276,545	987 ⁷	—	218	—	4,277,750	17

¹ Includes some sanitation: also electric light for city of Moncton.

[§] Includes some sanitation.

[†] Whitehorse only.

TABLE 20. Analysis of Debenture Debt by Place of Payment, 1960, by Provinces

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	Canada, only	14,159	8,330	81,076	84,894	260,733
2	London (England) only	—	—	—	—	3,212
3	London (England) and Canada	—	—	—	—	3,380
4	New York only	2,726	—	3,551	5,583	257,191
5	New York and Canada	—	—	4,484	420	14,601
6	London (England), New York and Canada	—	—	—	—	—
7	Switzerland	—	—	—	—	4,500
8	Unclassified	—	—	—	—	780,602 ¹
9	Totals	16,885	8,330	89,111	90,897	1,324,219

¹ Includes 1959 figures for Hay River.

TABLE 21. Analysis of Debenture Debt Charges, 1960, by Provinces

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
General, drainage and local improvements:						
1	Interest	450	237	1,367	1,795	26,789
2	Serial principal	184	66	2,522	2,020	28,829 ²
3	Sinking fund requirements	133	148	95	274	..
4	Totals (table 5, item 9)	767	451	3,984	4,089	55,618
Schools:						
5	Interest .....	...	72	1,860	1,334	16,355
6	Serial principal .....	...	37	1,870	1,360	36,583
7	Sinking fund requirements .....	...	29	76	45	—
Utilities and other municipal enterprises: ³						
8	Interest	285	62	478	553	14,177
9	Serial principal	144	20	537	302	20,974 ²
10	Sinking fund requirements	23	20	52	110	..
11	Totals (items 4 to 10)	1,219	691	8,857	7,793	143,701

¹ Includes 1959 figures for Hay River.² Includes sinking fund requirements.³ Includes sinking fund requirements, also interest on debentures issued by Roman Catholic separate schools, public and secondary schools in unorganized areas.

TABLE 22. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
Direct debt						
Funded debt:						
1	Bonded debt	16,885	8,330	89,111	90,897	1,324,219
2	Deduct sinking funds	134	1,482	6,944	7,553	15,636
3	Item 1 less item 2	16,751	6,848	82,167	83,344	1,308,583
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	16,751	6,848	82,167	83,344	1,308,583
6	Temporary loans and overdrafts	203	844	15,089	6,099	110,365
Accounts and other payables:						
7	Trust funds and other deposits	62	—	64	26	—
8	Other	2,163	365	7,497	5,306	66,342
9	Other liabilities	419	2	3,043	2,217	47,976
10	Total direct debt less sinking funds	19,598	8,059	107,860	96,992	1,533,266
Indirect debt						
11	Guaranteed bonds or debentures	—	—	1,407	4,286	60,497 ²
12	Deduct sinking funds	—	—	262	—	1,293
13	Item 11 less item 12	—	—	1,145	4,286	59,204
14	Guaranteed bank loans	—	—	—	—	—
15	Total indirect debt less sinking funds	—	—	1,145	4,286	59,204
16	Total direct and indirect debt less sinking funds	19,598	8,059	109,005	101,278	1,592,470

¹ Includes 1959 figures for Hay River.² Included in debenture debt in Table 17—Consolidated Liabilities.

TABLE 20. Analysis of Debenture Debt by Place of Payment, 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,210,283	141,551	120,074	400,797	96,370	2,418,267	987	218	2,419,472	1
—	—	—	—	3,563	6,775	—	—	6,775	2
487	—	285	—	2,221	6,373	—	—	6,373	3
345,236	13,500	24,037	28,875	75,118	755,817	—	—	755,817	4
1,713	2,900	677	2,211	11,028	38,034	—	—	38,034	5
514	1,900	—	—	5,201	7,615	—	—	7,615	6
—	—	—	—	—	4,500	—	—	4,500	7
—	—	—	—	258,562 ²	1,039,164	—	—	1,039,164	8
1,558,233	159,851	145,073	431,883	452,063	4,276,545	987	218	4,277,750	9

² Would be largely "Canada, only".

TABLE 21. Analysis of Debenture Debt Charges, 1960, by Provinces

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
26,003	2,319	2,503	7,499	..	..	18	10	..	1
37,453 ²	3,319	1,279	11,707	..	..	17	24	..	2
..	1,209	1,153	141	..	..	—	—	..	3
63,456	6,847	4,935	19,347	23,518	183,012	35	34	183,081	4
20,024	2,238	1,830	4,837	..	..	—	—	..	5
36,241 ²	2,701 ²	1,953	7,256 ⁴	..	..	—	—	..	6
..	..	81	..	..	..	—	—	..	7
13,348	2,202	1,905	3,561	2,158	38,729	22	—	38,751	8
16,655 ²	1,357	1,206	4,114	2,106 ²	47,415	12	—	47,427	9
..	928	457	205	..	..	—	—	..	10
149,724	16,271	12,367	39,320	27,782	407,731	69	34	407,834	11

⁴ Includes sinking fund requirements.² See text page 5.

TABLE 22. Direct and Indirect Debt, by Provinces Before Elimination of Inter-government Debt as at Fiscal Year Ended December 31, 1960

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T. ¹	Total	No.
thousands of dollars									
1,558,233	159,608	145,073	431,883	452,063	4,276,302	987	218	4,277,507	1
46,066	16,630	8,379	3,614	45,638	152,076	—	—	152,076	2
1,512,167	142,978	136,694	428,269	406,425	4,124,226	987	218	4,125,431	3
—	243 ²	—	705	—	948	—	—	948	4
1,512,167	143,221	136,694	428,974	406,425	4,125,174	987	218	4,126,379	5
91,038	16,025	7,951	10,769	5,272	263,655	3	—	263,658	6
—	109	1,364	3,188	2,023	6,836	—	—	6,836	7
112,829	6,192	12,257	19,141	16,963	249,055	104	92	249,251	8
29,496	6,864	6,745	19,890	8,228	124,880	7	—	124,887	9
1,745,530	172,411	165,011	481,962	438,911	4,768,600	1,101	310	4,771,011	10
4,860	2,828	—	—	—	73,878	—	—	73,878	11
—	—	—	—	—	1,555	—	—	1,555	12
4,860	2,828	—	—	—	72,323	—	—	72,323	13
—	—	—	13	—	13	—	—	13	14
4,860	2,828	—	13	—	72,336	—	—	72,336	15
1,750,390	175,239	165,011	481,975	438,911	4,841,936	1,101	310	4,843,347	16

² Debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 23. Trust and Agency Funds,¹ 1960, by Provinces

	Nfld. ²	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
	thousands of dollars													
Assets														
Cash	84	23	16	52	..	..	722	914	365	885	..	-	-	..
Investments	3	225	4,892	3,660	..	..	23,009	7,004	27,680	1,826	..	-	-	..
Due from other funds	86	-	64	26	..	..	149	1,364	3,188	2,023	..	-	-	..
Other assets	3	-	104	172	..	..	335	1,003	479	199	..	-	-	..
Total assets	176	248	5,076	3,910	..	..	24,215	10,285	31,712	4,933	..	-	-	..
Liabilities														
Accounts payable	30	-	-	-	..	..	302	11	-	-	..	-	-	..
Due to other funds	6	-	1	24	..	..	203	90	379	226	..	-	-	..
Other liabilities .....	-	-	-	-	..	..	85	141	740	-	..	-	-	..
Trust and agency fund balances ..	140	248	5,075	3,886	..	..	23,625	10,043	30,593	4,707	..	-	-	..
Total liabilities	176	248	5,076	3,910	..	..	24,215	10,285	31,712	4,933	..	-	-	..

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 16 and 17 and are presented here for additional information only.

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

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