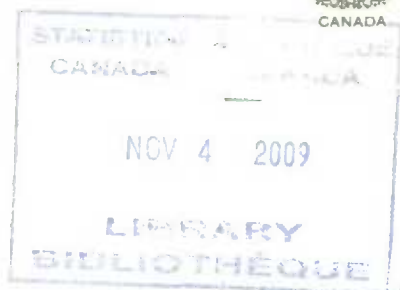


CATALOGUE No.

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ANNUAL

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LOCAL GOVERNMENT FINANCE

Formerly Municipal Government Finance

1967

Revenue and Expenditure

Assets and Liabilities

Actual

DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

Local Government Section

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Consolidated Government Statistics

- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A.
- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O.
- 68-503 Historical Review Financial Statistics of Governments in Canada, 1952-62 (out of print).

Federal Government Statistics

- 68-211 Federal Government Finance, A.
- 61-203 Federal Government Enterprise Finance, A.
- 61-203 F Finances des entreprises publiques fédérales, A.
- 72-004 Federal Government Employment, Q.
- 72-205 Federal Government Employment in Metropolitan Areas, A.

Provincial Government Statistics

- 68-205 Provincial Government Finance—Revenue and Expenditure (Estimates), A.
- 68-207 Provincial Government Finance—Revenue and Expenditure, A.
- 68-209 Provincial Government Finance—Debt, A.
- 61-204 Provincial Government Enterprise Finance, A.
- 61-204 F Finances des entreprises publiques provinciales, A.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A.
- 72-007 Provincial Government Employment, Q.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O.

Local Government Statistics

- 68-203 Local Government Finance—Revenue and Expenditure—Preliminary and Estimates, A.
- 68-204 Local Government Finance, A.
- 72-009 Local Government Employment—L'emploi dans les administrations locales, Q, Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O.
- 12-507 Municipal Finance Reporting Manual, O.
- 12-507 F Manuel de déclaration des finances municipales, O.
- 72-505 Municipal Government Employment—L'emploi dans les administrations municipales, 1961-1966, O, Bil.

A—Annual

Q—Quarterly

O—Occasional

In addition to the selected publications listed above, the Dominion Bureau of Statistics publishes a wide range of statistical reports on Canadian economic and social affairs. A comprehensive catalogue of all current publications is available free on request from the Dominion Bureau of Statistics, Ottawa 3.

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SYMBOLS

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

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

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

INTRODUCTION

Local government is comprised of all government entities below the provincial or territorial level.

They are creatures of provincial and territorial governments providing services under authority delegated to them by those governments. (For the sake of simplicity the terms "province" and "provincial" hereinafter include "territory" and "territorial" unless the sense clearly indicates otherwise.)

Local government exists to provide services which constitutionally are the responsibilities of the provinces but which, for practical purposes, are historically administered by municipal corporations having defined jurisdictions. Because the constitution is permissive in so far as the establishment of "municipal institutions" by provincial governments and because of the wide variations in tradition, history, development, and other determinants in each province, the roles assigned to local government and the way it discharges those roles vary considerably, not only from province to province, but also between similar entities within a single province.

Similarly, while all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the differing financial arrangements existing among the three levels of government in each province and especially because of the divergences in allocation of responsibilities between provincial and local levels from province to province, true interprovincial comparability can only be achieved after a process of integration of government and

government enterprise operations at each level followed by a consolidation of operations at all three levels. Consolidated statements of provincial and local government statistics may be obtained by adding together the gross revenue and expenditure data for the two levels of government, subject to adjustments for conditional and unconditional grants. Specifically, the amounts of conditional and unconditional grants to local government shown as expenditures of provincial governments must be offset against the amounts of provincial conditional and unconditional grants shown as revenue of local governments. Because of differences in fiscal year-ends and accounting practices, amounts shown as having been paid by one level of government to another will differ from those shown as having been received.

Consolidations of provincial-local as well as federal-provincial-local revenues and expenditures are compiled in the DBS publication "Consolidated Government Finance, 1967", Catalogue No. 68-202. Provincial government financial data for the fiscal year ended March 31, 1968 is available in the publication "Provincial Government Finance Revenue and Expenditure, 1967", Catalogue No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1968 is available in the publication "Federal Government Finance, Revenue and Expenditure 1967", Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1968 on a preliminary basis, and for 1969 on an estimated basis are available in the publication "Municipal Government Finance—Preliminary and Estimates", Catalogue No. 68-203. Projections of the gross revenues and expenditures of Census Metropolitan Areas and Census Major Urban Areas also appear in that publication.

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE IN CANADA

Government in Canada is composed of three levels—federal, provincial or territorial, and local. The allocation of responsibilities between the federal and the provincial/territorial governments is established in the British North America Act and the other parts of the Canadian Constitution. However, the limits of jurisdiction between the provincial/territorial governments and local governments are less clear cut; indeed, the only simple definition of local government is all government entities below the provincial/territorial level which, by the terms of their establishment, do not form part of that level.

The Canadian Constitution is vague on the subject of "municipal institutions", as they are described in the British North America Act. The provinces and territories have established local governments to discharge responsibilities, which constitutionally rest within provincial and territorial jurisdiction, but which the provinces and territories

believe are best administered by local bodies. However, no clear cut pattern divides responsibilities between provincial/territorial government and local government; history, tradition, economic geography, and many other factors have played major roles, not only in the allocation of responsibilities to local government, but also in the way these responsibilities are discharged within each province and territory.

While both their responsibilities and structures are subject to continual change, local governments, as they exist today, can be assigned to three principal categories—municipalities, special purpose boards, and local school boards. **Municipalities**, in turn, may be of three kinds:

Unitary Municipalities comprising cities, boroughs, towns, villages, townships, rural municipalities, districts and counties (in Nova Scotia and Alberta);

Regional Municipalities, often called "second-tier" governments, comprising metropolitan corporations and municipalities, regional districts and municipalities, urban and regional communities, and counties (in Ontario and Quebec);

Quasi-municipalities, provincially-appointed boards or officials discharging municipal responsibilities in areas that would otherwise be considered unorganized territory, e.g., local government districts, local improvements districts and the like.

Special Purpose Boards are established by the provincial/territorial government usually to provide a specialized service to areas which embrace more than one municipality; examples are regional library boards and conservation authorities.

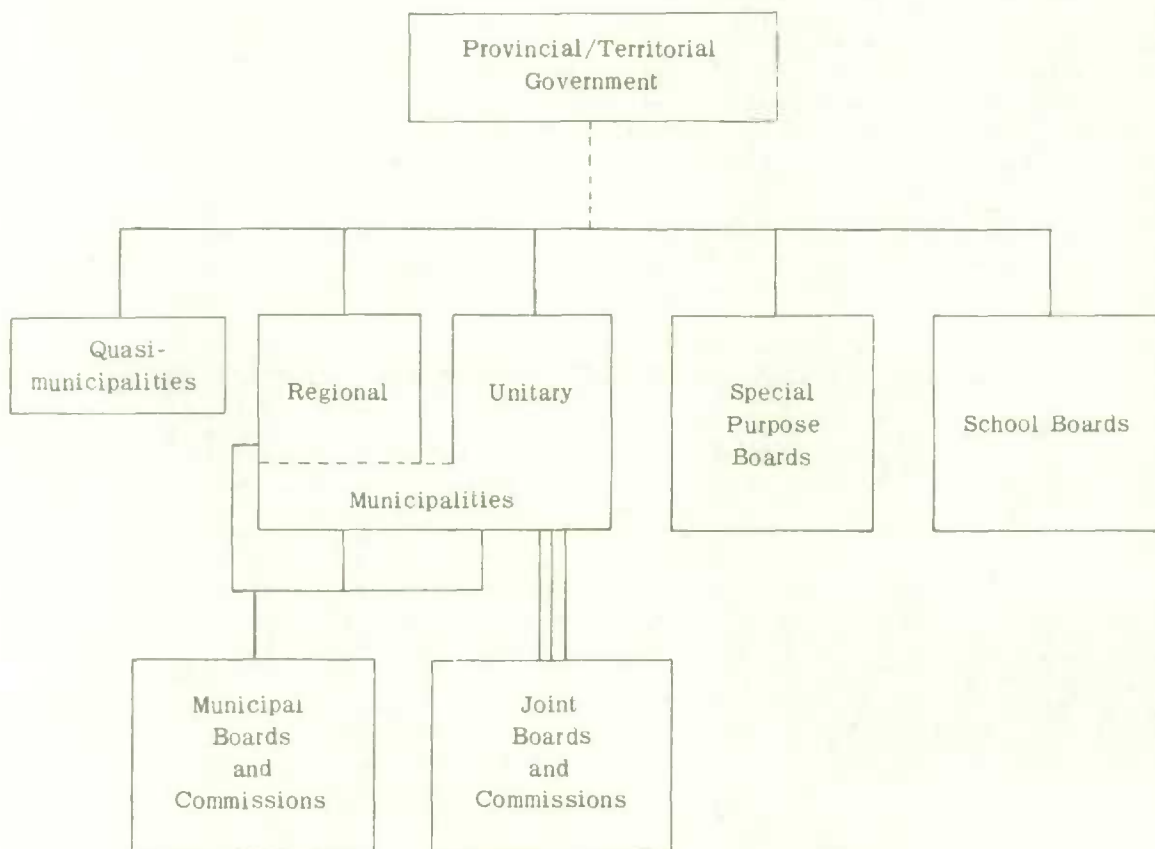
School Boards in some respects appear more as provincial/territorial government entities than local government organizations because of the controls exercised by the former governments over the quality and quantity of the service provided. How-

ever, because the activities of individual boards are confined to specific localities and because most school boards are supported by local taxation, they are generally considered to be a major component of local government.

Two other categories of local governments, **Joint Boards and Commissions** and **Municipal Boards and Commissions**, also exist, principally as adjuncts or subordinates to municipalities, though some similar organizations are being established by school boards. **Joint Boards and Commissions** are established by groups of municipalities to provide a particular service, e.g., fire protection, for the group. **Municipal Boards and Commissions** are established by individual municipalities usually to operate enterprises or institutions or to provide services which can be isolated from the general operations of the government.

The accompanying diagram displays a simplified scheme of the organization of Canadian local government.

The Structure of Local Government in Canada



Each of the above Local Government entities maintains an accounting framework which includes a General Fund and possibly one or more additional funds depending upon the degree of sophistication desired and provincial legislative requirements.

GENERAL COMMENTARY

This year, as the change in title suggests, the coverage of the local government universe has been extended to include (a) school boards in their entirety, due to availability of additional data, and (b) waterworks, now considered part of government general services. The inclusion of waterworks is in accordance with the review of the concepts of government versus government enterprises, and conforms with the treatment accorded to all other local government statistics emanating from the Dominion Bureau of Statistics either separately, such as Local Government Employment, Catalogue No. 72-009, or as a component of macro series such as the System of National Accounts.

The financial statistics presented in this report on revenue by source, expenditure by function, assets and liabilities therefore now includes the following local government entities: municipalities (regional and unitary), school boards,¹ joint boards, and waterworks in their entirety; other municipal boards and special purpose boards are included to the extent to which they are financed by municipalities. Conversely, when municipal boards and commissions transfer a surplus, the amount is reflected in such revenue items as "recreation and community services" or "own enterprise contributions". Also, with the exception of local government enterprises, capital expenditures for all entities of local government are included in the "Gross expenditure (cost of services provided)". The revenue information respecting capital is confined to contributions from other levels of government and their enterprises.

Assets and liabilities of all local government entities are presented in consolidated form.

The "Functional-economic cross-classification of gross expenditure" is provided for local government for the first time in Table 9. This completes the presentation for all three levels of government; the Federal and Provincial analyses having been introduced previously in the respective DBS publications "Federal Government Finance" Catalogue No. 68-211 and "Provincial Government Finance", Catalogue No. 68-207. The "functional" analysis has enabled one to study the types of services provided by government, such as public works, sanitation, education etc. The "economic" analysis relates total government expenditures to the other sectors of the whole economy and shows expenditures on various components such as goods and services, transfer payments to persons, interest on the public debt, and to other levels.

¹ School boards are closely allied to municipalities in that, in many instances a large part of the financing is provided through the municipality and, in some cases, the school board is formed from a committee of council. Although, the quality and quantity of service provided by school boards is controlled by the provincial government, there is a strong local element of administration; DBS therefore, considers school boards as a major component of local government.

This table shows gross expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, into economic categories known as components.

Qualifications as to the extent of the coverage within each province and specific comments on revenue, expenditure, assets, liabilities and direct debt are described in detail later in the text.

Gross Revenue and Expenditure

Gross revenue includes all revenue regardless of source, and gross expenditure (or cost of services provided) includes all current and capital expenditures without duplication.

Since the primary purpose of this publication is to provide information on the source of revenue and types of services provided, certain adjustments are made to the basic source data which records revenue and expenditure on an organizational basis. For the most part, these adjustments involve the recasting of the data from the organizational basis into the source and function framework developed for the Financial Management series.

Gross revenue is calculated in this publication by adding to current revenue the capital grants-in-aid. Gross expenditure is calculated by adding to current expenditure the gross capital expenditures for fixed assets and by deducting (a) debenture debt principal retired (b) other long-term debt principal retired (c) sinking fund installments and (d) contributions to the capital and loan fund. To avoid duplication in the calculation of gross expenditure, outlays for the acquisition of fixed assets are reflected at the point in time at which the fixed asset is acquired rather than when any loan in this respect is repaid (municipal accounting conventions treat the repayment of long-term loans as an expenditure in the year in which revenue is provided for this purpose).

"Other unconditional grants" shown as revenue by local government entities are mostly per capita grants.

Specific comments on the revenue and expenditure coverage within each province follows:

Newfoundland.—Included are taxes levied and collected by the local school tax area authorities. Such taxes are distributed to the denominational school boards in these areas. School boards in other areas receive the whole of their funds from the provincial government except for school fees and voluntary contributions.

The costs of police, health and social welfare services are borne by the provincial government except for minor amounts in some municipalities.

Gross expenditure on capital account for all municipalities has been obtained from the Department of Municipal Affairs and Housing.

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

Provincial capital grants for education were obtained from the Department of Education. Capital expenditures are available for Charlottetown, Summerside, Alberton, Georgetown, Parkdale, and Morell. Capital expenditures for schools were compiled from data provided by the Department of Education.

Nova Scotia.—Municipal revenues and expenditures have been consolidated with those of other municipally owned boards or commissions such as special area or district boards, and joint expenditure boards or committees. School taxation is as reported in the "Annual Report of Municipal Statistics" published by the Department of Municipal Affairs.

Capital expenditures for all municipalities and schools are as shown in the annual report of the Department of Municipal Affairs.

New Brunswick.—Education, Social Welfare, Justice, Tax collection, Assessment, Health and Election responsibilities were resumed by the provincial government in 1967 resulting in the dropping of statistics for these functions in this report.

Capital expenditures for all municipalities are shown in the Department of Municipal Affairs annual report.

Quebec.—Estimates of school revenue and expenditure and of provincial capital grants were based on projections and related information, whereas capital expenditures for school purposes were based on estimates of public investment. These estimates relate to the school year ended June 30, 1968. Lack of functional detail required the assignment of a large amount to "miscellaneous expenditure."

Ontario.—School data obtained from the 1968 Department of Education annual report.

The breakdown of other revenue is based on information obtained from a sample survey of municipalities. This source is also used to estimate the amount of business tax.

The breakdown of capital expenditure for other than schools was obtained from the sample survey of municipalities. Outlays from school capital funds are as shown in the Department of Education annual report.

Manitoba.—The functional breakdown of capital expenditures is obtained from the DBS public investment survey; school capital expenditures were obtained from the Department of Education.

Saskatchewan.—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report; capital payments for schools are as shown in the Department of Education report.

Alberta.—Capital expenditures for all municipalities and schools are as shown in the respective annual reports of the Department of Municipal Affairs and the Department of Education.

British Columbia.—Capital expenditures for all municipalities are as shown in the Department of Municipal Affairs annual report and as reported by the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, the Greater Victoria Water District, and for the school districts, as obtained by a survey.

The per capita (unconditional transfers) grant, in British Columbia is now classified as a "Conditional transfers" following an amendment to the Municipalities Aid Act, effective January 1, 1967.

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

Capital expenditures are as reported by the municipalities.

Northwest Territories.—Information has been compiled from the financial statements of the towns of Hay River, Yellowknife, Fort Smith (and of their respective school districts) and the village of Inuvik.

Capital expenditures are as reported by the municipalities and school districts.

Assets and Liabilities

The chief sources of information for compiling statements of assets and liabilities and statements subsidiary thereto are the provincial reports on municipal statistics prepared by the Provincial Departments of Municipal Affairs. The primary source document for school board information is the annual report of the Department of Education. Where it has been necessary to use other sources of information, either wholly or to supplement that provided by the departments of municipal affairs and the departments of education, or where the information provided is not all-inclusive, comments relative to the substitutions or changes made within provincial data are noted below.

Tables 10 and 11 present a consolidation of government assets and liabilities to the extent that their data has been provided to DBS. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, and there are separate DBS compilations of financial statistics of both enterprises and schools operated by local authorities, 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 local governments,

but securities such as bonds or debentures issued by one local government unit and held as investments by another local government unit are not identifiable and consequently have not been eliminated.

Trust and Agency Funds (Table 17) include pension funds, cemetery perpetual care funds and other trust or endowment funds which are held in trust by municipalities. No data is reflected for municipalities in the provinces of Newfoundland, Quebec, Ontario and the two territories as information on transactions of trust and agency funds was not available. The assets and liabilities of trust and agency funds are not included in Tables 10 and 11 as they are not considered to be government funds.

Comments or qualifications relative to local government assets and liabilities in each province follow:

Newfoundland.—The schools are primarily denominational and largely financed by the province, hence no education transactions are included in these tables. The assets and liabilities of the local school tax area authorities are not included in this report.

Prince Edward Island.—The only assets of school boards in the province of Prince Edward Island included in these tables are general fixed assets which have been included with total municipal assets.

Nova Scotia.—Additional information has been 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 in Halifax.

New Brunswick.—Additional information has been obtained from city reports. All assets and liabilities relating to Health, Education, Social Welfare and Justice have been transferred to the province as at January 1, 1967.

Quebec.—The assets and liabilities of the Montreal Metropolitan Corporation are also included. The data for schools as at June 30, 1968, were not available for this publication, nor were adequate data available for substitution.

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

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 for both Roman Catholic Separate Schools, and for public schools in unorganized areas.

Manitoba.—Assets and liabilities are as reported in the 1967 annual financial statements of the Department of Urban Development and Municipal Affairs. The non-disposable fixed assets, such as roads, streets, sidewalks, sewers, etc., have been written off the Departments' books. Information for schools is obtained from the Department of Education.

Saskatchewan.—Additional information has been obtained from financial reports of cities. General fixed assets of union hospitals have been included at the amount of net outstanding debenture debt. School data were obtained from the Department of Education annual report.

Alberta.—General fixed assets of hospital districts have been included in the amount of the debenture debt. Information for schools was taken from the annual report of the Department of Education.

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, the Greater Nanaimo Sewerage and Drainage District, and the Greater Campbell River Water District. Assets and liabilities of improvement districts have been included. General fixed assets of schools include both the amount "due from schools for debentures" with respect to debentures issued by the municipalities, and the gross outstanding debenture debt on debentures 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 towns of Hay River, Yellowknife, Fort Smith (their school districts) and the village of Inuvik.

Direct Debt

Table 16 is a presentation by province of the total direct debt of municipal governments. In order to conform with the procedures used in presenting direct debt statistics of the federal and provincial governments, the direct debt of municipally-owned utilities, other than debenture debt (which is largely issued by the municipalities on behalf of utilities) is not included in this table, with the exceptions of Newfoundland, Saskatchewan and Northwest Territories which include the direct debt of municipally-owned utilities in their general funds. Sinking funds are deducted from debenture debt. A reconciliation between total consolidated liabilities as shown in Table 12 and total direct debt less sinking funds as shown in Table 16 appears in Table 12 items 12 to 14.

Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt.

Gross General Revenue
Fiscal Years Ended December 31

Province	1964	1965	1966	1967
millions of dollars				
Newfoundland	10.8	11.7	13.4	17.3
Prince Edward Island	4.7	5.0	6.2	15.1
Nova Scotia	64.6	69.2	78.2	128.0
New Brunswick	58.2	60.4	64.8	32.3
Quebec	616.3	444.2 ¹	882.3	1,412.7
Ontario	1,104.0	1,201.6	1,371.8	2,259.4
Manitoba	118.7	128.9	145.7	234.8
Saskatchewan	142.5	152.1	172.6	268.0
Alberta	220.9	245.0	283.2	458.5
British Columbia	249.3	286.1	356.6	516.6
Yukon Territory	0.6	0.5	0.7	1.1
Northwest Territories	1.0	1.0	1.0	2.1
Totals	2,591.6	2,605.7	3,376.5	5,345.9

¹ Excludes school data.

Gross General Expenditure
Fiscal Years Ended December 31

Province	1964	1965	1966	1967
millions of dollars				
Newfoundland	12.3	17.4	14.2	20.2
Prince Edward Island	7.9	5.5	7.1	16.4
Nova Scotia	68.3	79.7	87.3	143.7
New Brunswick	62.7	67.5	75.2	37.7
Quebec	684.2	494.4 ¹	931.3	1,581.8
Ontario	1,334.0	1,478.8	1,739.9	2,436.0
Manitoba	136.9	154.7	163.1	237.1
Saskatchewan	167.5	184.4	204.2	282.6
Alberta	249.7	288.0	342.7	528.8
British Columbia	293.6	342.7	376.3	570.7
Yukon Territory	0.5	0.5	0.6	1.0
Northwest Territories	0.9	1.0	1.3	2.5
Totals	3,018.5	3,114.6	3,943.2	5,858.5

¹ Excludes school data.

Gross General Revenue by Source
Fiscal Years Ended December 31

Source	1964	1965	1966	1967
millions of dollars				
Taxation:				
Real property, personal, business and poll	1,765.9	1,677.8 ¹	2,172.0	2,440.9
Sales (including amusement)	4.6	7.1	9.8	12.5
Special assessments and charges	98.2	108.5	119.1	205.4
Other	7.2	6.2	7.2	8.1
Total taxation	1,875.9	1,799.6	2,308.1	2,666.9
Privileges, licences and permits	46.6	49.0	54.6	62.0
Sales and services	20.8	24.2	45.5	257.9
Fines and penalties	37.7	45.1	34.4	64.0
Own enterprises	29.4	31.4	33.5	32.3
Other revenue	94.4	100.6	112.6	121.0
Gross revenue from own sources	2,104.8	2,049.9	2,588.7	3,204.1
Conditional and unconditional transfers:				
Federal	41.3	39.6	56.6	63.9
Provincial	427.4	492.8	707.5	2,052.3
Enterprises	18.1	23.4	23.7	25.6
Total transfers	486.8	555.8	787.8	2,141.8
Gross general revenue	2,591.6	2,605.7	3,376.5	5,345.9

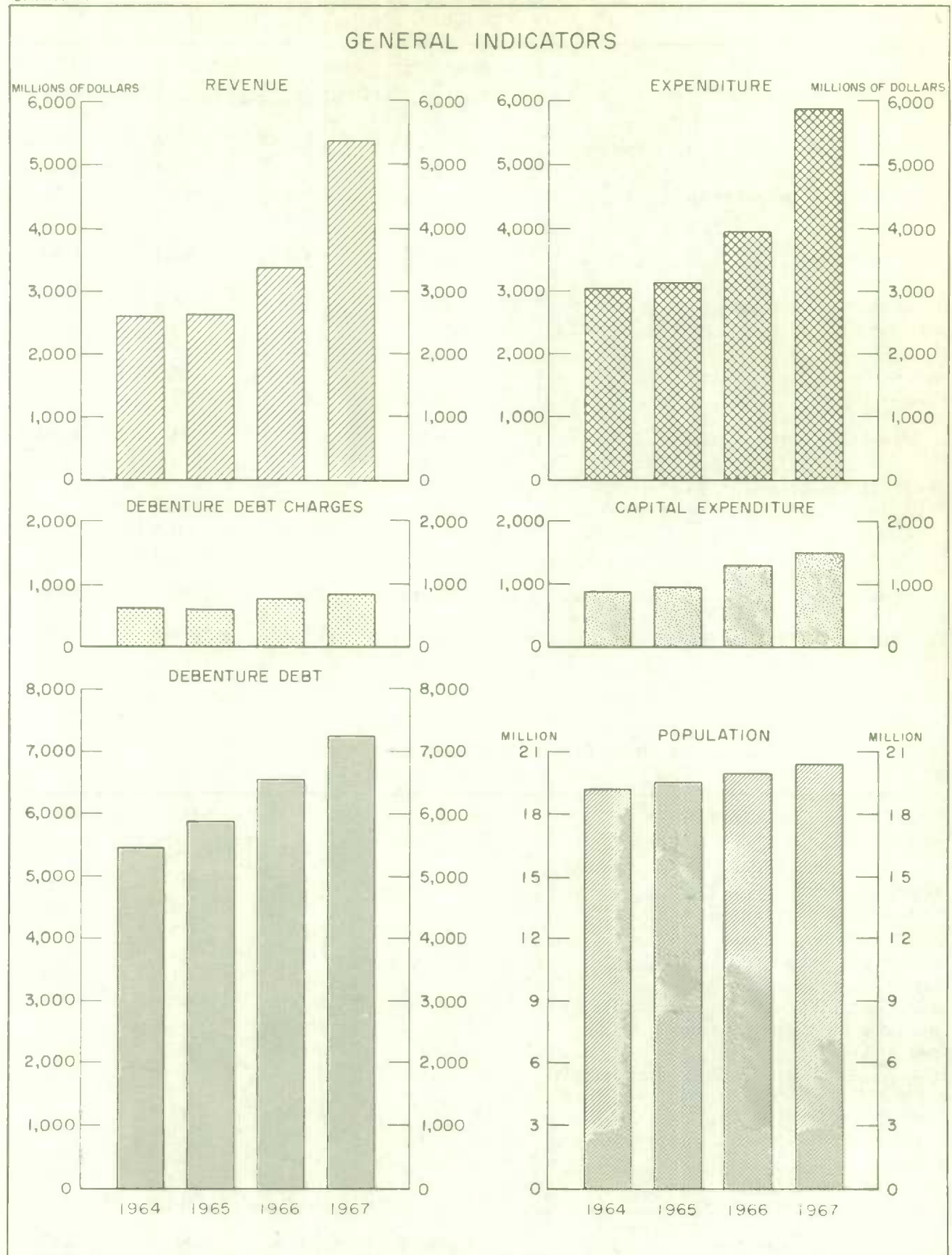
¹ Excludes Quebec school data.

Gross General Expenditure by Function
Fiscal Years Ended December 31

Function	1964	1965	1966	1967
millions of dollars				
General government services	198.4	220.4	234.0	268.7
Protection of persons and property	323.0	357.0	393.0	448.8
Public works	544.0	612.8	679.6	636.8
Sanitation and waterworks	192.5	201.1	224.9	498.4
Health	61.9	77.7	71.7	84.0
Social welfare	121.4	130.8	132.6	140.7
Recreation and community services	117.6	146.4	178.9	216.0
Education	1,024.3	888.1 ¹	1,392.6	2,798.4
Debt charges (excluding debt retirement and sinking fund contributions):				
Debenture interest	206.8	198.6 ¹	281.4	385.0
Other long-term interest	0.6	0.6	0.6	2.6
Other	13.1	24.4	18.0	23.7
Own enterprises	28.6	30.2	30.0	18.3
Other expenditure	186.3	226.5	305.9	337.1
Gross general expenditure	3,018.5	3,114.6	3,943.2	5,858.5

¹ Excludes Quebec school data.

CHART - I



SECTION A

TABLE 1. General Revenue, by Provinces, 1967

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Taxes:					
	General and school:					
1	Real property	4,732	4,087	45,208	10,223	544,338 ¹
2	Personal property	5	333	8,687	—	..
3	Business	2,123	385	2,195	—	43,177
4	Poll	355	132	2,028	—	..
5	Sales (including amusement)	1,074	39	...	—	7,255 ³
6	Other	58	—	361	82	7,282
7	Total general and school taxes	8,347	4,976	58,479	10,305	602,052
8	Special assessments (owners' share) and charges	282	109	885	8	123,269
9	Total taxes	8,629	5,085	59,364	10,313	725,321
	Privileges, licences and permits:					
10	Licences and permits	269	75	548	306	9,172
11	Rents, concessions and franchises	284	10	274	362	7,242
12	Total privileges, licences and permits	553	85	822	668	16,414
	Sales and services:					
13	Recreation and community	85	9	265	286	3,795
14	Service charges	1,990	503	6,662	4,950	36,303
15	Total sales and services	2,075	512	6,927	5,236	40,098
	Fines and penalties:					
16	Fines	11	95	420	128	9,521
17	Tax penalties	—	13	12	13	4,213
18	Total fines and penalties	11	108	432	141	13,734
19	Interest, discount, premium and foreign exchange	30	6	1,049	128	3,761
20	Own enterprise contributions	38	152	333	474	5,899
21	Other revenue	1,327	107	675	603	24,190
22	Gross revenue from own sources	12,653	6,055	69,602	17,563	829,417
	Conditional transfers from:					
23	Federal government	214	2	1,936	1,296	4,393
24	Provincial governments	1,739	8,466	48,743	1,483	451,310
25	Total conditional transfers⁴	1,953	8,468	50,679	2,779	455,703
	Unconditional transfers:					
	From governments:					
26	Federal — Grants in lieu of taxes	188	81	3,062	—	1,794
27	Other	—	20	—	643	1,425
28	Provincial — Grants in lieu of taxes	21	—	700	—	700
29	Other	2,418	437	1,911	11,309	121,935
	From government enterprises: ⁵					
30	Federal	11	4	1,248	—	1,581
31	Provincial	—	—	826	—	130
32	Total unconditional transfers	2,638	542	7,747	11,952	127,565
33	Total transfers (items 25 and 32)	4,591	9,010	58,426	14,731	583,268
34	Gross general revenue (items 22 and 33)	17,254	15,065	128,028	32,294	1,412,685
35	Less: conditional transfers (item 25)	1,953	8,468	50,679	2,779	455,703
36	Net general revenue	15,301	6,597	77,349	29,515	956,982

¹ Includes \$50,000,000 special taxes (Quebec).² "Personal property" included in "Real property" in Manitoba.³ Amusement only (Quebec).

TABLE 1. General Revenue, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
991,440	93,410	119,442	164,499	237,999	2,215,378	411	628	2,216,417	1
...	2	...	...	...	9,025	...	...	9,025	2
132,514	8,106	7,587	10,133	6,712	212,932	...	18	212,950	3
28	—	11	...	...	2,554	...	12	2,566	4
...	601	3,513	...	...	12,482	...	...	12,482	5
...	25	239	—	13	8,060	...	...	8,060	6
1,123,982	102,142	130,792	174,632	244,724	2,460,431	411	658	2,461,500	7
29,108	9,281	7,146	15,657	19,529	205,274	85	52	205,411	8
1,153,090	111,423	137,938	190,289	264,253	2,665,705	496	710	2,666,911	9
11,018	1,813	2,227	4,040	8,901	38,369	41	28	38,438	10
4,947	522	962	5,798	3,180	23,581	1	3	23,585	11
15,965	2,335	3,189	9,838	12,081	61,950	42	31	62,023	12
5,722	—	1,301	2,604	2,708	16,775	7	56	16,838	13
103,596	15,965	17,365	27,779	25,660	240,773	170	139	241,082	14
109,318	15,965	18,666	30,383	28,368	257,548	177	195	257,920	15
19,636	1,409	1,359	2,908	4,977	40,464	3	1	40,468	16
15,993	335	884	1,050	979	23,492	16	8	23,516	17
35,629	1,744	2,243	3,958	5,956	63,956	19	9	63,984	18
—	1,751	2,010	2,393	3,205	14,333	—	2	14,335	19
419	2,363	3,343	17,332	1,936	32,289	—	—	32,289	20
55,707	5,031	4,949	9,498	4,398	106,485	8	120	106,613	21
1,370,128	140,612	172,338	263,691	320,197	3,202,266	742	1,067	3,204,075	22
7,251	2,903	786	4,041	3,621	26,443	—	—	26,443	23
790,268	80,973	90,800	160,332	186,273	1,820,387	90	640	1,821,117	24
797,519	83,876	91,586	164,373	189,894	1,846,830	90	640	1,847,560	25
—	2,053	1,346	3,202	2,727	14,453	75	107	14,635	26
20,635	—	—	3	88	22,814	—	51	22,865	27
—	3,606	100	2,124	712	7,963	—	12	7,975	28
57,754	3,094	247	23,708	6	222,813	159	269	223,241	29
5,153	57	37	—	665	8,756	—	—	8,756	30
8,230	1,542	2,396	1,443	2,269	16,836	—	—	16,836	31
91,772	10,352	4,126	30,480	6,461	293,635	234	439	294,308	32
889,291	94,228	95,712	194,853	196,355	2,140,465	324	1,079	2,141,868	33
2,259,419	234,840	268,050	458,544	516,552	5,342,731	1,066	2,146	5,345,943	34
797,519	83,876	91,586	164,373	189,894	1,846,830	90	640	1,847,560	35
1,461,900	150,964	176,464	294,171	326,658	3,495,901	976	1,506	3,498,383	36

* See Table 6, page 22 for analysis.

* Grant are mostly in lieu of taxes.

* The per capita (unconditional transfers) grant, in British Columbia now included with the "Conditional transfers" due to an amendment effective January 1, 1967.

TABLE 2. Gross Expenditure, by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government services	3,081	364	7,850	3,005	91,393
	Protection of persons and property:					
2	Fire	451	264	4,380	3,459	36,218
3	Police, law enforcement and corrections	79	363	4,896	2,787	66,064
4	Street lighting	551	100	1,119	807	8,751
5	Other	149	1	308	635	6,988
6	Total protection of persons and property	1,230	728	10,703	7,688	118,021
7	Public works	6,375	699	5,643	9,240	91,269
8	Sanitation and waterworks	4,351	470	11,615	7,585	153,785
	Health:					
9	Public health and medical, dental and allied services...	9	1	710	107	5,217
10	Hospital care	—	1	3,329	—	1,489
11	Other	—	—	503	—	1,462
12	Total health	9	2	4,542	107	8,168
	Social welfare:					
13	Aid to the aged	—	—	2,196	—	60
14	Aid to the unemployed and unemployable	—	51	4,907	—	578
15	Child welfare	—	—	785	—	310
16	Other	2	—	104	14	4,560
17	Total social welfare	2	51	7,992	14	5,508
18	Recreation and community services	1,319	518	3,787	3,770	37,287
19	Education (excluding debenture debt charges)	—	12,343	79,322	1,316	702,280
	Debt charges (excluding retirements and sinking fund contribution):					
20	Debenture interest	1,214	999	6,527	2,622	156,821
21	Other long-term interest	208	9	342	95	818
22	Other	969	82	954	433	5,193
23	Total debt charges	2,391	1,090	7,823	3,150	162,832
24	Own enterprises	340	—	89	262	—
	Other expenditures:					
25	Provision for reserves	657	106	1,217	10	3,577
26	Special projects	—	—	—	—	—
27	Other	458	41	3,107	1,530	207,707
28	Total other expenditures	1,115	147	4,324	1,540	211,284
29	Gross general expenditure (cost of services provided)	20,213	16,412	143,690	37,677	1,581,827

TABLE 2. Gross Expenditure, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
101,215	10,497	12,042	17,240	21,181	267,868	218	620	268,706	1
53,880	8,138	4,706	10,695	15,405	137,596	94	37	137,727	2
95,868	8,865	5,961	12,657	22,239	219,779	6	—	219,785	3
12,128	1,597	1,889	2,263	2,485	31,690	15	19	31,724	4
31,779	443	1,614	8,281	9,376	59,574	14	7	59,595	5
193,655	19,043	14,170	33,896	49,505	448,639	129	63	448,831	6
304,759	35,048	51,756	82,581	49,023	636,393	108	289	636,790	7
203,831	16,812	16,922	37,157	45,209	497,737	212	398	498,347	8
19,806	1,457	980	4,947	3,682	36,916	10	1	36,927	9
20,793	308	5,452	11,575	875	43,822	—	15	43,837	10
—	170	852	—	189	3,176	—	—	3,176	11
40,599	1,935	7,284	16,522	4,746	83,914	10	16	83,940	12
5,910	11	525	231	1,816	10,749	—	—	10,749	13
48,601	3,858	2,167	189	34,890	95,241	—	—	95,241	14
10,333	25	—	—	—	11,453	—	—	11,453	15
10,038	246	168	6,663	1,458	23,253	—	—	23,253	16
74,882	4,140	2,860	7,083	38,164	140,696	—	—	140,696	17
90,340	9,419	11,240	24,037	34,004	215,721	41	268	216,030	18
1,197,903	115,186	142,784	268,577	277,697	2,797,408	186	789	2,798,383	19
131,529	13,326	13,287	27,150	31,434	384,909	36	45	384,990	20
861	—	283	—	—	2,616	—	—	2,616	21
11,845	1,117	1,211	452	1,462	23,718	—	1	23,719	22
144,235	14,443	14,781	27,602	32,896	411,243	36	46	411,325	23
11,982	1,926	793	2,798	139	18,329	—	5	18,334	24
17,869	3,281	4,451	4,039	11,453	46,660	1	32	46,693	25
3,907	—	—	—	—	3,907	—	—	3,907	26
50,800	5,412	3,496	7,286	6,674	286,511	12	—	286,523	27
72,576	8,693	7,947	11,325	18,127	337,078	13	32	337,123	28
2,435,977	237,142	282,579	528,818	570,691	5,855,026	953	2,526	5,858,505	29

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	1,266	55	2,301	301	
2	Protection of persons and property	42	21	268	497	
3	Public works	2,498	207	1,620	4,085	
4	Sanitation and waterworks	2,048	75	5,826	2,981	92,469
5	Health	—	—	2,550	—	
6	Social welfare	—	—	53	—	
7	Recreation and community services	704	330	1,296	1,684	
8	Education	—	3,461	16,307	—	140,525
9	Other	—	—	2,093	1,050	194,438
10	Totals	6,558	4,149	32,314	10,598	427,432

TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1967

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxation:						
General and school:						
1	Real property	27.4	27.1	35.3	31.7	38.5
2	Personal property	—	2.2	6.8	—	—
3	Business	12.3	2.5	1.7	—	3.1
4	Poll	2.1	.9	1.6	—	—
5	Sales (including amusement)	6.2	.3	—	—	.5
6	Other .....	.4	—	.3	.2	.5
7	Total general and school	48.4	33.0	45.7	31.9	42.6
8	Special assessments (owners' share) and charges	1.6	.7	.7	—	8.7
9	Total taxation	50.0	33.7	46.4	31.9	51.3
10	Privileges, licences and permits	3.2	.6	.6	2.1	1.2
11	Sales and services	12.0	3.4	5.4	16.2	2.8
12	Fines and penalties .....	.1	.7	.3	.4	1.0
13	Own enterprises .....	.2	1.0	.3	1.5	.4
14	Other revenue (including Table 1, item 19)	7.9	.8	1.4	2.3	2.0
15	Gross revenue from own sources	73.4	40.2	54.4	54.4	58.7
Conditional and unconditional transfers:						
16	Federal	2.3	.7	3.9	6.0	.6
17	Provincial	24.2	59.1	40.1	39.6	40.6
18	Enterprises .....	.1	—	1.6	—	.1
19	Total transfers (Table 1, item 33)	26.6	59.8	45.6	45.6	41.3
20	Gross general revenue	100.0	100.0	100.0	100.0	100.0

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
12, 019	28	1, 602	2, 439	1, 901	21, 912	90	405	22, 407	1
9, 722	1, 944	549	1, 654	5, 403	20, 100	2	—	20, 102	2
106, 658	19, 577	16, 961	45, 964	26, 932	224, 502	26	77	224, 605	3
85, 381	5, 658	3, 521	16, 149	21, 571	235, 679	—	12	235, 691	4
15, 801	—	2, 588	275	1, 327	22, 541	—	—	22, 541	5
5, 824	—	2	6	12	5, 897	—	—	5, 897	6
27, 370	1, 532	3, 965	8, 980	15, 950	61, 811	—	141	61, 952	7
315, 698	13, 847	28, 920	74, 943	61, 600	655, 301	—	80	655, 381	8
35, 906	—	629	2, 690	4, 493	241, 299	—	—	241, 299	9
614, 379	42, 586	58, 737	153, 100	139, 189	1, 489, 042	118	715	1, 489, 875	10

TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1967

[illegible]

TABLE 5. Percentage Distribution of Gross Expenditure, by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government services.....	15.2	2.2	5.5	8.0	5.8
2	Protection of persons and property	6.1	4.4	7.4	20.4	7.5
3	Public works	31.6	4.3	3.9	24.5	5.8
4	Sanitation and waterworks	21.5	2.9	8.1	20.1	9.7
5	Health .....	.1	—	3.2	.3	.5
6	Social welfare	—	.3	5.6	—	.3
7	Recreation and community services	6.5	3.2	2.6	10.0	2.4
8	Education	—	75.2	55.2	3.5	44.4
	Debt charges (excluding debt retirement and sinking fund contribution):					
9	Debenture interest	6.0	6.1	4.5	7.0	9.9
10	Other long-term interest	1.0	.0	.2	.2	.1
11	Other	4.8	.5	.7	1.2	.3
12	Own enterprises	1.7	—	.1	.7	—
13	Other expenditure	5.5	.9	3.0	4.1	13.3
14	Gross general expenditure	100.0	100.0	100.0	100.0	100.0

TABLE 6. Conditional Transfers from Governments, by Function and by Provinces, 1967

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Federal:					
1	General government services.....	—	—	117	—	934
	Protection of persons and property:					
2	Fire	—	—	4	—	—
3	Police, law enforcement and corrections	—	—	11	—	—
4	Street lighting	—	—	—	—	—
5	Other	10	—	1	—	—
6	Total protection of persons and property	10	—	16	—	—
7	Public works	—	—	94	—	563
8	Sanitation and waterworks	204	2	410	7	2,896
	Health:					
9	Public health and medical, dental and allied services	—	—	—	—	—
10	Hospital care	—	—	119	—	—
11	Other	—	—	29	—	—
12	Total health	—	—	148	—	—

TABLE 5. Percentage Distribution of Gross Expenditure, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
4.1	4.4	4.3	3.3	3.7	4.6	22.9	24.5	4.6	1
7.9	8.0	5.0	6.4	8.7	7.7	13.5	2.5	7.7	2
12.5	14.8	18.3	15.6	8.6	10.9	11.3	11.4	10.9	3
8.4	7.1	6.0	7.0	7.9	8.4	22.2	15.8	8.4	4
1.7	.8	2.6	3.1	.8	1.6	1.1	.6	1.6	5
3.1	1.7	1.0	1.3	6.7	2.4	—	—	2.4	6
3.7	4.0	4.0	4.6	6.0	3.7	4.3	10.6	3.7	7
49.2	48.6	50.5	50.8	48.7	47.7	19.5	31.2	47.7	8
5.4	5.6	4.7	5.1	5.5	6.6	3.8	1.8	6.6	9
—	—	.1	—	—	—	—	—	—	10
.5	.5	.4	.1	.2	.4	—	.1	.4	11
.5	.8	.3	.6	—	.3	—	.2	.3	12
3.0	3.7	2.8	2.1	3.2	5.7	1.4	1.3	5.7	13
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14

TABLE 6. Conditional Transfers from Governments, by Function and by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	85	1,136	—	—	1,136	1
—	—	—	—	—	4	—	—	4	2
—	—	—	—	—	11	—	—	11	3
—	—	—	—	—	—	—	—	—	4
—	—	—	—	341	352	—	—	352	5
—	—	—	—	341	367	—	—	367	6
3,283	2,413	141	2,118	1,046	9,658	—	—	9,658	7
3,568	294	238	347	1,179	9,145	—	—	9,145	8
—	—	—	—	59	59	—	—	59	9
—	—	—	—	—	119	—	—	119	10
—	—	—	—	—	29	—	—	29	11
—	—	—	—	59	207	—	—	207	12

**TABLE 6. Conditional Transfers from Governments, by Function and
by Provinces, 1967 — Concluded**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
	Federal — Concluded:					
	Social welfare:					
1	Aid to the aged	—	—	3	—	—
2	Aid to the unemployed and unemployable	—	—	—	—	—
3	Child welfare	—	—	—	—	—
4	Other	—	—	—	—	—
5	Total social welfare	—	—	3	—	—
6	Recreation and community services	—	—	76	—	—
7	Education (excluding debenture debt charges)	—	—	950	1,289	—
8	Other expenditure	—	—	122	—	—
9	Total federal (Table 1, item 23)	214	2	1,936	1,296	4,393
	Provincial:					
10	General government services	—	25	316	13	—
	Protection of persons and property:					
11	Fire	—	10	9	7	1,249
12	Police, law enforcement and corrections	—	—	28	—	—
13	Street lighting	—	—	—	—	—
14	Other	—	—	1	—	—
15	Total protection of persons and property	—	10	38	7	1,249
16	Public works	687	31	2,153	42	31,794
17	Sanitation and waterworks	1,030	—	326	—	9,810
	Health:					
18	Public health and medical, dental and allied services	—	—	—	—	—
19	Hospital care	—	—	604	—	—
20	Other	—	—	72	—	—
21	Total health	—	—	676	—	—
	Social welfare:					
22	Aid to the aged	—	—	8	—	—
23	Aid to the unemployed and unemployable	—	6	4,716	—	—
24	Child welfare	—	—	—	—	—
25	Other	—	—	—	—	—
26	Total social welfare	—	6	4,724	—	—
27	Recreation and community services	22	2	631	19	—
28	Education (excluding debenture debt charges)	—	8,392	39,426	—	404,759
29	Other expenditure	—	—	453	1,402	3,698
30	Total provincial (Table 1, item 24)	1,739	8,466	48,743	1,483	451,310
31	Total conditional transfers (Table 1, item 25)	1,953	8,468	50,679	2,779	455,703

TABLE 6. Conditional Transfers from Governments, by Function and by Provinces, 1967 - Concluded

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	—	3	—	—	3	1
—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	1	1	—	—	1	4
—	—	—	—	1	4	—	—	4	5
400	53	—	137	710	1,376	—	—	1,376	6
—	—	—	714	—	2,953	—	—	2,953	7
—	143	407	725	200	1,597	—	—	1,597	8
7,251	2,903	786	4,041	3,621	26,443	—	—	26,443	9
641	—	14	13	65	1,087	—	12	1,099	10
—	10	—	—	—	1,285	34	—	1,319	11
449	—	133	138	—	748	—	—	748	12
—	76	—	—	—	76	2	—	78	13
1,093	3	—	87	999	2,183	—	—	2,183	14
1,542	89	133	225	999	4,292	36	—	4,328	15
169,875	3,711	18,652	18,705	28,286	273,936	16	54	274,006	16
12,407	339	955	79	1,479	26,425	34	42	26,501	17
4,526	—	—	884	615	6,025	—	—	6,025	18
617	94	233	88	—	1,636	—	—	1,636	19
—	—	—	—	—	72	—	—	72	20
5,143	94	233	972	615	7,733	—	—	7,733	21
1,482	—	—	4	—	1,494	—	—	1,494	22
33,291	1,961	1,069	189	30,698	71,930	—	—	71,930	23
625	—	—	—	—	625	—	—	625	24
763	219	—	3,284	136	4,402	—	—	4,402	25
36,161	2,180	1,069	3,477	30,834	78,451	—	—	78,451	26
1,051	66	1,237	1,479	799	5,306	4	152	5,462	27
560,034	73,453	67,974	134,526	122,975	1,411,539	—	380	1,411,919	28
3,414	1,041	533	856	221	11,618	—	—	11,618	29
790,268	80,973	90,800	160,332	186,273	1,820,387	90	640	1,821,117	30
797,519	83,876	91,586	164,373	189,894	1,846,830	90	640	1,847,560	31

**TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Provinces, 1967**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	8,629	5,085	59,364	10,313	725,321
2	Tax collections	7,879	5,202	56,739	10,382	..
3	Tax collections as a percentage of taxation revenue %	91.31	102.30	95.58	100.67	..
4	Taxes receivable, current and arrears (Table 10, item 7)	3,465	1,386	14,685	279	118,252
5	Taxes receivable as a percentage of taxation revenue %	40.16	27.25	24.74	2.71	16.30

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	1,214	452	3,351	2,622	101,742
2	Serial principal	637	137	4,319	3,218	88,169
3	Sinking fund requirements	453	200	168	294	1,156
4	Total general	2,304	789	7,838	6,134	191,067
	Schools:					
5	Interest .....	...	547	3,176	...	55,079
6	Serial principal .....	...	344	4,294	...	52,920
7	Sinking fund requirements .....	...	102	70	...	..
8	Total schools .....	...	993	7,540	...	107,999
9	Total general and schools	2,304	1,782	15,378	6,134	299,066
	Utilities:					
10	Interest	23	16	353	25	886
11	Serial principal	27	28	303	26	1,050
12	Sinking fund requirements	—	—	—	16	125
13	Total utilities	50	44	656	67	2,061
14	Totals	2,354	1,826	16,034	6,201	301,127

¹ Included in serial principal.

TABLE 7. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,153,090	111,423	137,938	190,289	264,253	2,665,705	496	710	2,666,911	1
1,147,724	108,312	133,110	189,942	254,292	1,913,582	535	658	1,914,775	2
99.53	97.21	96.50	99.82	96.23	98.62	107.86	92.68	98.62	3
101,736	22,890	17,491	31,127	7,903	319,214	132	204	319,550	4
8.82	20.54	12.68	16.36	2.99	11.97	26.61	28.73	11.98	5

TABLE 8. Analysis of Debenture Debt Charges, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
74,950	8,203	8,086	15,785	18,524	234,929	36	33	234,998	1
94,928	9,471	5,663	20,513	18,236	245,291	30	59	245,380	2
1	1	2,627	218	666	5,782	—	—	5,782	3
169,878	17,674	16,376	36,516	37,426	486,002	66	92	486,160	4
56,579	5,123	5,201	11,365	12,910	149,980	—	12	149,992	5
57,783	5,122	4,892	14,072	16,259	155,686	—	33	155,719	6
1	1	—	—	1,829	2,001	—	—	2,001	7
114,362	10,245	10,093	25,437	30,998	307,667	—	45	307,712	8
284,240	27,919	26,469	61,953	68,424	793,669	66	137	793,872	9
9,956	2,151	269	3,916	175	17,770	—	—	17,770	10
10,182	2,157	124	4,036	187	18,120	—	—	18,120	11
1	1	—	39	1	180	—	—	180	12
20,138	4,308	393	7,991	362	36,070	—	—	36,070	13
304,378	32,227	26,862	69,944	68,786	829,739	66	137	829,942	14

CHART-2

PERCENTAGE OF GROSS GENERAL REVENUE BY TYPE, BY PROVINCE, 1967

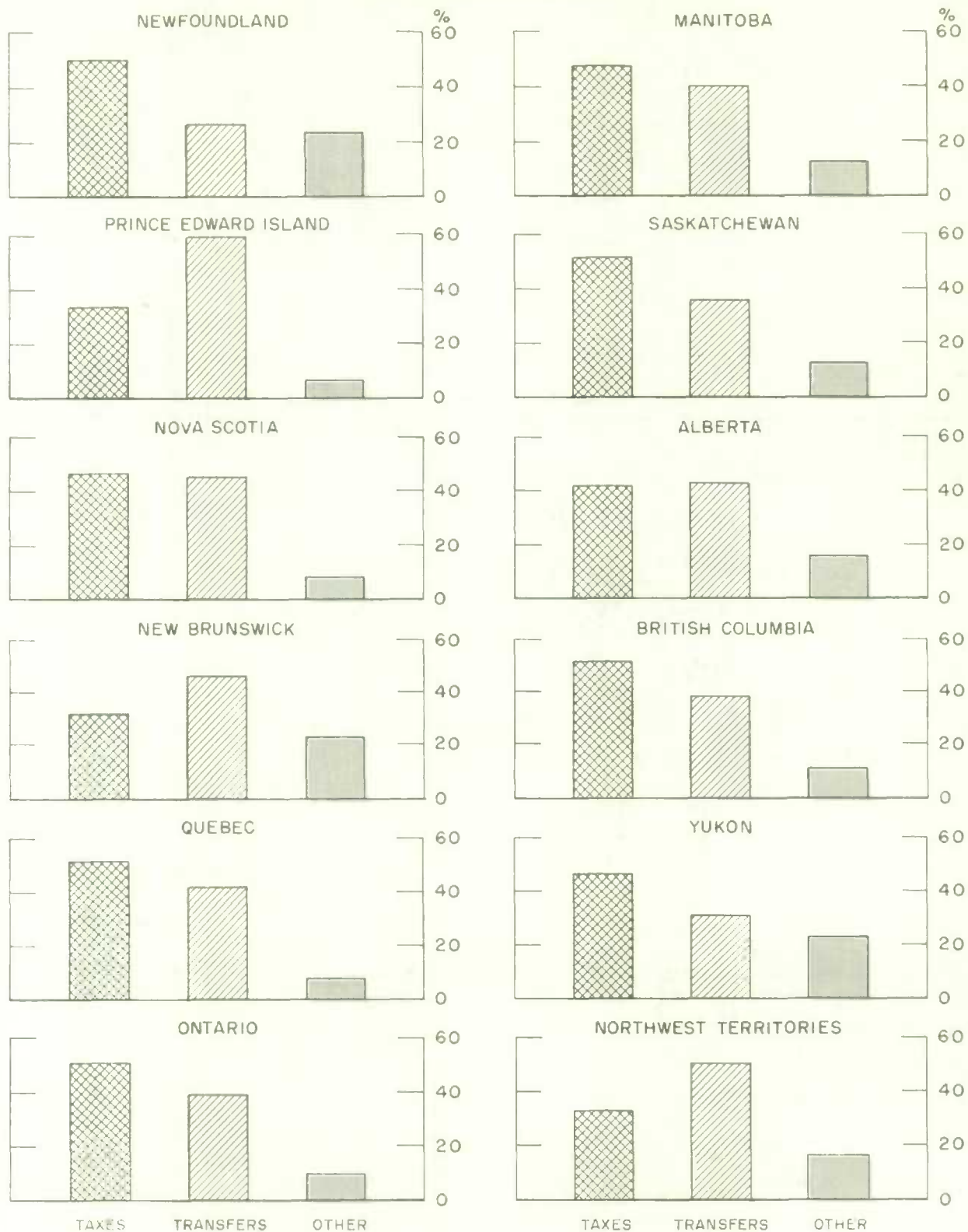


CHART - 3

PERCENTAGE OF GROSS EXPENDITURE BY FUNCTION, BY PROVINCE, 1967

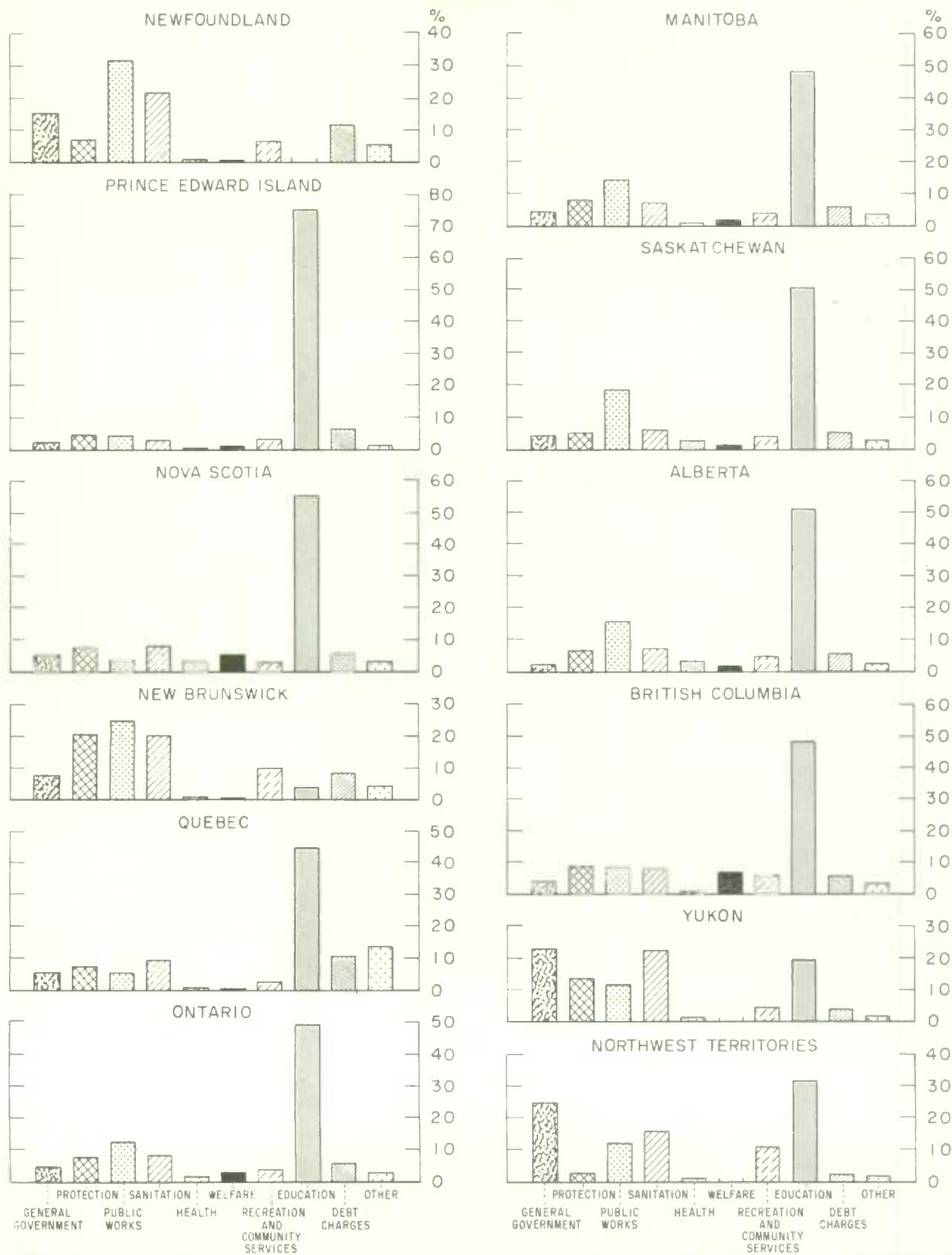


CHART-4

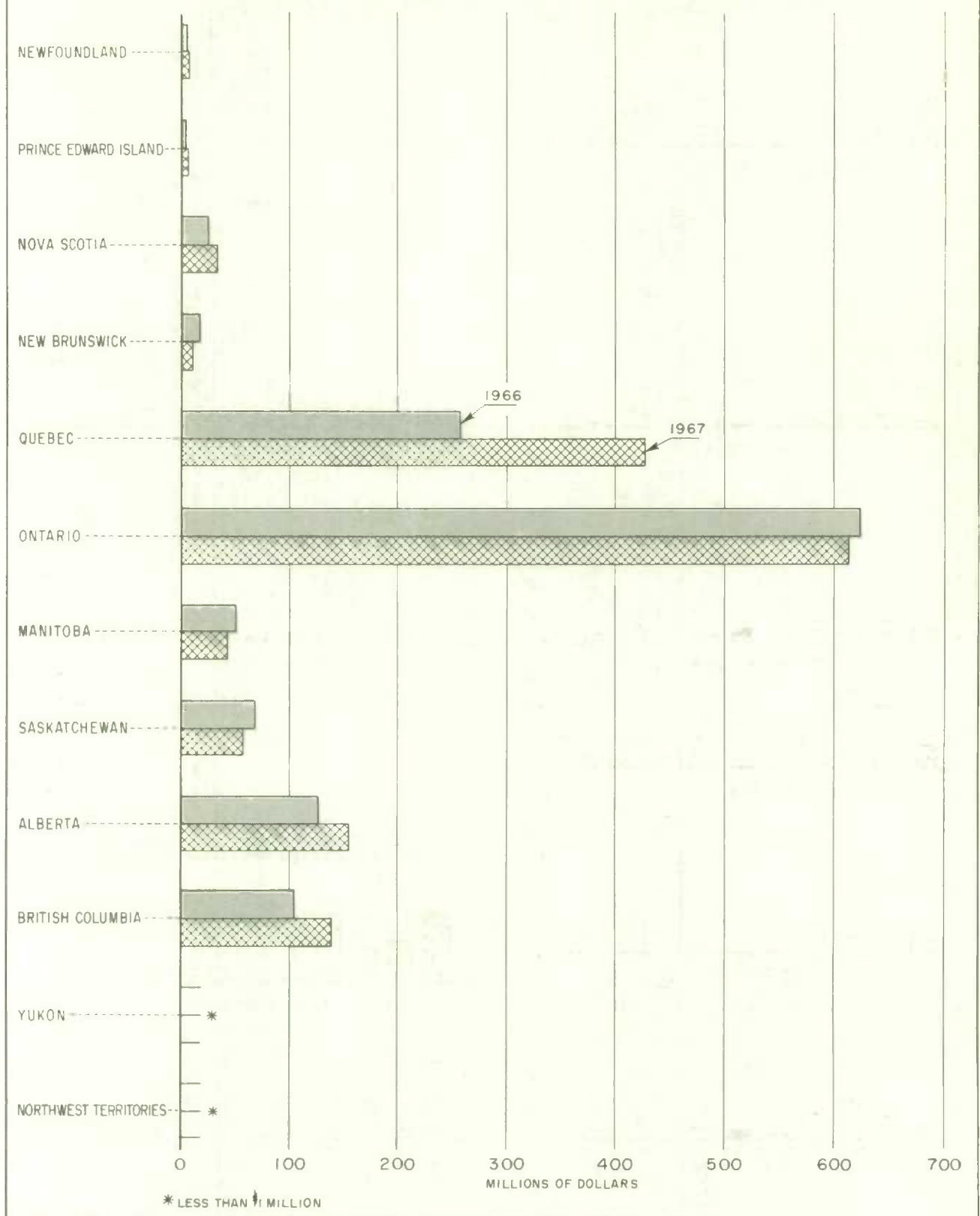
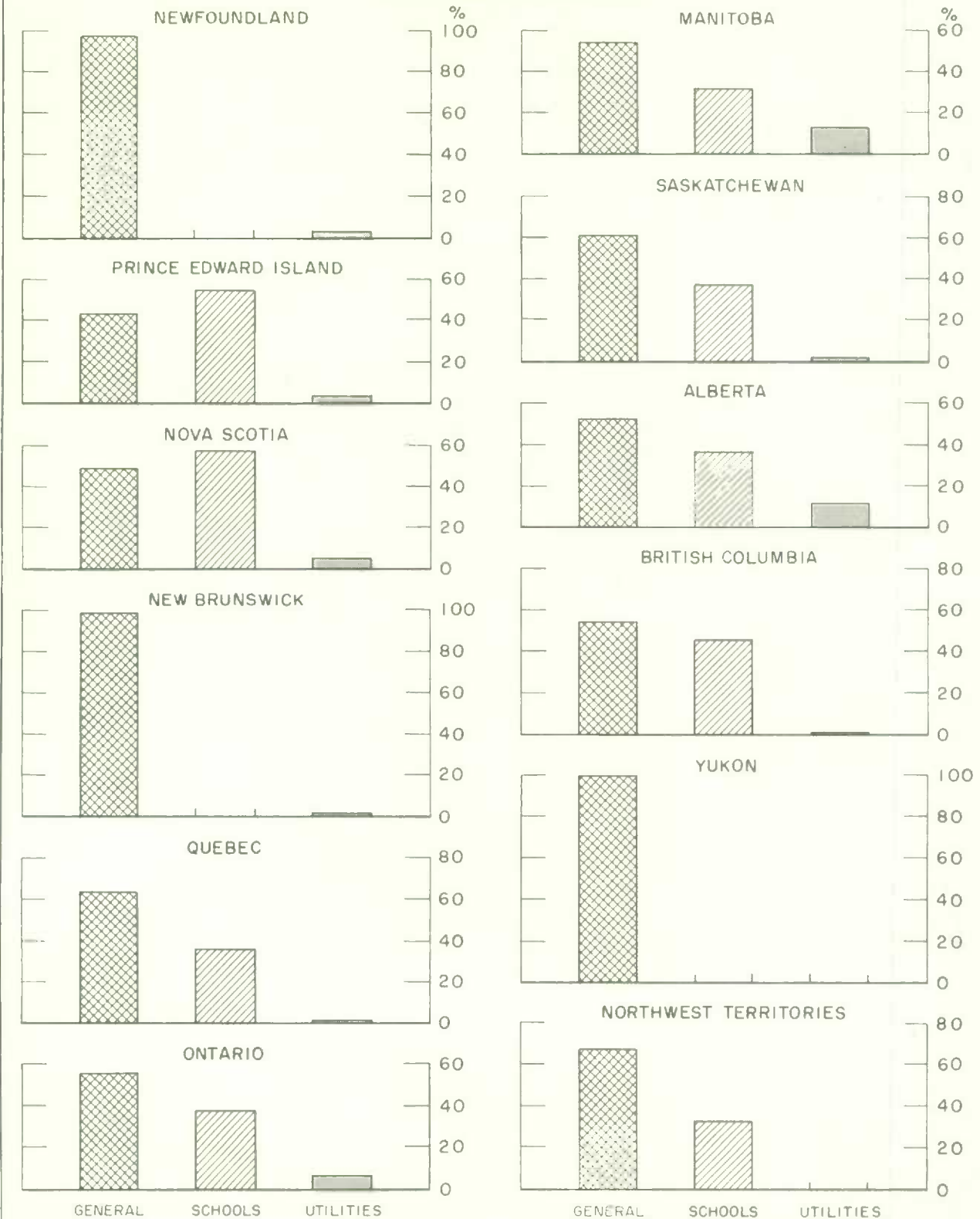
GROSS CAPITAL EXPENDITURE FOR FIXED ASSETS
BY PROVINCE, 1966-1967

CHART-5

PERCENTAGE OF DEBENTURE DEBT CHARGES BY PURPOSE, BY PROVINCE, 1967



SECTION B

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967**

No.	Functional analysis	Newfoundland					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
thousands of dollars							
1	General government services	3,081	3,081	—	—	—	—
	Protection of persons and property:						
2	Fire	451	451	—	—	—	—
3	Police, law enforcement and corrections	79	79	—	—	—	—
4	Street lighting	551	551	—	—	—	—
5	Other	149	149	—	—	—	—
6	Total protection of persons and property	1,230	1,230	—	—	—	—
7	Public works	6,375	6,375	—	—	—	—
8	Sanitation and waterworks	4,351	4,351	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services...	9	9	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	9	9	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	2	2	—	—	—	—
17	Total social welfare	2	2	—	—	—	—
18	Recreation and community services	1,319	1,319	—	—	—	—
19	Education (excluding debenture debt charges)	—	—	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	1,214	—	—	1,214	—	—
21	Other long-term interest	208	—	—	208	—	—
22	Other	969	—	—	969	—	—
23	Total debt charges	2,391	—	—	2,391	—	—
24	Own enterprises	340	—	—	—	—	340
	Other expenditures:						
25	Provision for Reserves	657	—	—	—	—	657
26	Special projects	—	—	—	—	—	—
27	Other	458	458	—	—	—	—
28	Total other expenditures	1,115	458	—	—	—	657
29	Gross general expenditure (cost of services provided)	20,213	16,825	—	2,391	—	997

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967**

Prince Edward Island						Nova Scotia						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
364	364	—	—	—	—	7,850	7,850	—	—	—	—	1
264	264	—	—	—	—	4,380	4,380	—	—	—	—	2
363	363	—	—	—	—	4,896	4,896	—	—	—	—	3
100	100	—	—	—	—	1,119	1,119	—	—	—	—	4
1	1	—	—	—	—	308	308	—	—	—	—	5
728	728	—	—	—	—	10,703	10,703	—	—	—	—	6
699	699	—	—	—	—	5,643	5,643	—	—	—	—	7
470	470	—	—	—	—	11,615	11,615	—	—	—	—	8
1	1	—	—	—	—	710	710	—	—	—	—	9
1	—	—	—	1	—	3,329	—	—	—	3,329	—	10
—	—	—	—	—	—	503	—	—	—	—	503	11
2	1	—	—	1	—	4,542	710	—	—	3,329	503	12
—	—	—	—	—	—	2,196	2,196	—	—	—	—	13
51	—	51	—	—	—	4,907	—	4,907	—	—	—	14
—	—	—	—	—	—	785	785	—	—	—	—	15
—	—	—	—	—	—	104	104	—	—	—	—	16
51	—	51	—	—	—	7,992	3,085	4,907	—	—	—	17
518	518	—	—	—	—	3,787	3,787	—	—	—	—	18
12,343	12,343	—	—	—	—	79,322	79,322	—	—	—	—	19
999	—	—	99	—	—	6,527	—	—	6,527	—	—	20
9	—	—	9	—	—	342	—	—	342	—	—	21
82	—	—	82	—	—	954	—	—	954	—	—	22
1,090	—	—	1,090	—	—	7,823	—	—	7,823	—	—	23
—	—	—	—	—	—	89	—	—	—	—	89	24
106	—	—	—	—	106	1,217	—	—	—	—	1,217	25
—	—	—	—	—	—	—	—	—	—	—	—	26
41	41	—	—	—	—	3,107	3,107	—	—	—	—	27
147	41	—	—	—	106	4,324	3,107	—	—	—	1,217	28
16,412	15,164	51	1,090	1	106	143,690	125,822	4,907	7,823	3,329	1,809	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 - Continued**

No.	Functional analysis	New Brunswick					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
		thousands of dollars					
1	General government services.....	3,005	3,005	—	—	—	—
	Protection of persons and property:						
2	Fire	3,459	3,459	—	—	—	—
3	Police	2,787	2,787	—	—	—	—
4	Street lighting	807	807	—	—	—	—
5	Other	635	635	—	—	—	—
6	Total protection of persons and property	7,688	7,688	—	—	—	—
7	Public works	9,240	9,240	—	—	—	—
8	Sanitation and waterworks	7,585	7,585	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	107	107	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	107	107	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	14	14	—	—	—	—
17	Total social welfare	14	14	—	—	—	—
18	Recreation and community services	3,770	3,770	—	—	—	—
19	Education (excluding debenture debt charges)	1,316	1,316	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	2,622	—	—	2,622	—	—
21	Other long-term interest	95	—	—	95	—	—
22	Other	433	—	—	433	—	—
23	Total debt charges	3,150	—	—	3,150	—	—
24	Own enterprises	262	—	—	—	—	262
	Other expenditures:						
25	Provision for reserves	10	—	—	—	—	10
26	Special projects	—	—	—	—	—	—
27	Other	1,530	1,530	—	—	—	—
28	Total other expenditures	1,540	1,530	—	—	—	10
29	Gross general expenditure (cost of services provided)	37,677	34,255	—	3,150	—	272

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

Quebec						Ontario						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
91,393	91,393	—	—	—	—	101,215	101,215	—	—	—	—	1
36,218	36,218	—	—	—	—	53,880	53,880	—	—	—	—	2
66,064	66,064	—	—	—	—	95,868	95,868	—	—	—	—	3
8,751	8,751	—	—	—	—	12,128	12,128	—	—	—	—	4
6,988	6,988	—	—	—	—	31,779	31,779	—	—	—	—	5
118,021	118,021	—	—	—	—	193,655	193,655	—	—	—	—	6
91,269	91,269	—	—	—	—	304,759	304,759	—	—	—	—	7
153,785	153,785	—	—	—	—	203,831	203,831	—	—	—	—	8
5,217	5,217	—	—	—	—	19,806	19,806	—	—	—	—	9
1,489	—	—	—	1,489	—	20,793	—	—	—	20,793	—	10
1,462	—	—	—	—	1,462	—	—	—	—	—	—	11
8,168	5,217	—	—	1,489	1,462	40,599	19,806	—	—	20,793	—	12
60	60	—	—	—	—	5,910	5,910	—	—	—	—	13
578	—	578	—	—	—	48,601	—	48,601	—	—	—	14
310	310	—	—	—	—	10,333	10,333	—	—	—	—	15
4,560	1,558	3,002	—	—	—	10,038	10,038	—	—	—	—	16
5,508	1,928	3,580	—	—	—	74,882	26,281	48,601	—	—	—	17
37,287	37,287	—	—	—	—	90,340	90,340	—	—	—	—	18
702,280	702,280	—	—	—	—	1,197,903	1,197,903	—	—	—	—	19
156,821	—	—	156,821	—	—	131,529	—	—	131,529	—	—	20
818	—	—	818	—	—	861	—	—	861	—	—	21
5,193	—	—	5,193	—	—	11,845	—	—	11,845	—	—	22
162,832	—	—	162,832	—	—	144,235	—	—	144,235	—	—	23
—	—	—	—	—	—	11,982	—	—	—	—	11,982	24
3,577	—	—	—	—	3,577	17,869	—	—	—	—	17,869	25
—	—	—	—	—	—	3,907	3,907	—	—	—	—	26
207,707	207,707	—	—	—	—	50,800	50,800	—	—	—	—	27
211,284	207,707	—	—	—	3,577	72,576	54,707	—	—	—	17,869	28
1,581,827	1,408,887	3,580	162,832	1,489	5,039	2,435,977	2,192,497	48,601	144,235	20,793	29,851	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 - Continued**

No.	Functional analysis	Manitoba					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer analysis			
				To persons	Interest on public debt	Other levels	Other
thousands of dollars							
1	General government services	10,497	10,497	-	-	-	-
	Protection of persons and property:						
2	Fire	8,138	8,138	-	-	-	-
3	Police, law enforcement and corrections	8,865	8,865	-	-	-	-
4	Street lighting	1,597	1,597	-	-	-	-
5	Other	443	443	-	-	-	-
6	Total protection of persons and property	19,043	19,043	-	-	-	-
7	Public works	35,048	35,048	-	-	-	-
8	Sanitation and waterworks	16,812	16,812	-	-	-	-
	Health:						
9	Public health and medical, dental and allied services ..	1,457	1,457	-	-	-	-
10	Hospital care	308	-	-	-	308	-
11	Other	170	-	-	-	-	170
12	Total health	1,935	1,457	-	-	308	170
	Social welfare:						
13	Aid to the aged	11	11	-	-	-	-
14	Aid to the unemployed and unemployable	3,858	-	3,858	-	-	-
15	Child welfare	25	25	-	-	-	-
16	Other	246	246	-	-	-	-
17	Total social welfare	4,140	282	3,858	-	-	-
18	Recreation and community services	9,419	9,419	-	-	-	-
19	Education (excluding debenture debt charges)	115,186	115,186	-	-	-	-
	Debt charges (excluding retirements):						
20	Debenture interest	13,326	-	-	13,326	-	-
21	Other long-term interest	-	-	-	-	-	-
22	Other	1,117	-	-	1,117	-	-
23	Total debt charges	14,443	-	-	14,443	-	-
24	Own enterprises	1,926	-	-	-	-	1,926
	Other expenditures:						
25	Provision for reserves	3,281	-	-	-	-	3,281
26	Special projects	-	-	-	-	-	-
27	Other	5,412	5,412	-	-	-	-
28	Total other expenditures	8,693	5,412	-	-	-	3,281
* 29	Gross general expenditure (cost of services provided)	237,142	213,156	3,858	14,443	308	5,377

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

Saskatchewan						Alberta						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
12,042	12,042	—	—	—	—	17,240	17,240	—	—	—	—	1
4,706	4,706	—	—	—	—	10,695	10,695	—	—	—	—	2
5,961	5,961	—	—	—	—	12,657	12,657	—	—	—	—	3
1,889	1,889	—	—	—	—	2,263	2,263	—	—	—	—	4
1,614	1,614	—	—	—	—	8,281	8,281	—	—	—	—	5
14,170	14,170	—	—	—	—	33,896	33,896	—	—	—	—	6
51,756	51,756	—	—	—	—	82,581	82,581	—	—	—	—	7
16,922	16,922	—	—	—	—	37,157	37,157	—	—	—	—	8
980	980	—	—	—	—	4,947	4,947	—	—	—	—	9
5,452	—	—	—	5,452	—	11,575	—	—	—	11,575	—	10
852	—	—	—	—	852	—	—	—	—	—	—	11
7,284	980	—	—	5,452	852	16,522	4,947	—	—	11,575	—	12
525	525	—	—	—	—	231	231	—	—	—	—	13
2,167	—	2,167	—	—	—	189	—	189	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
168	168	—	—	—	—	6,663	477	6,186	—	—	—	16
2,860	693	2,167	—	—	—	7,083	708	6,375	—	—	—	17
11,240	11,240	—	—	—	—	24,037	24,037	—	—	—	—	18
142,784	142,784	—	—	—	—	268,577	268,577	—	—	—	—	19
13,287	—	—	13,287	—	—	27,150	—	—	27,150	—	—	20
283	—	—	283	—	—	—	—	—	—	—	—	21
1,211	—	—	1,211	—	—	452	—	—	452	—	—	22
14,781	—	—	14,781	—	—	27,602	—	—	27,602	—	—	23
793	—	—	—	—	793	2,798	—	—	—	—	2,798	24
4,451	—	—	—	—	4,451	4,039	—	—	—	—	4,039	25
—	—	—	—	—	—	—	—	—	—	—	—	26
3,496	3,496	—	—	—	—	7,286	7,286	—	—	—	—	27
7,947	3,496	—	—	—	4,451	11,325	7,286	—	—	—	4,039	28
282,579	254,083	2,167	14,781	5,452	6,096	528,818	476,429	6,375	27,602	11,575	6,837	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Continued**

No.	Functional analysis	British Columbia					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
		thousands of dollars					
1	General government services.....	21, 181	21, 181	—	—	—	—
	Protection of persons and property:						
2	Fire	15, 405	15, 405	—	—	—	—
3	Police, law enforcement and corrections	22, 239	22, 239	—	—	—	—
4	Street lighting	2, 485	2, 485	—	—	—	—
5	Other	9, 376	9, 376	—	—	—	—
6	Total protection of persons and property	49, 505	49, 505	—	—	—	—
7	Public works	49, 023	49, 023	—	—	—	—
8	Sanitation and waterworks	45, 209	45, 209	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	3, 682	3, 682	—	—	—	—
10	Hospital care	875	—	—	—	875	—
11	Other	189	—	—	—	—	189
12	Total health	4, 746	3, 682	—	—	875	189
	Social welfare:						
13	Aid to the aged	1, 816	1, 816	—	—	—	—
14	Aid to the unemployed and unemployable	34, 890	—	34, 890	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	1, 458	1, 458	—	—	—	—
17	Total social welfare	38, 164	3, 274	34, 890	—	—	—
18	Recreation and community services	34, 004	34, 004	—	—	—	—
19	Education (excluding debenture debt charges)	277, 697	277, 697	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	31, 434	—	—	31, 434	—	—
21	Other long-term interest	—	—	—	—	—	—
22	Other	1, 462	—	—	1, 462	—	—
23	Total debt charges	32, 896	—	—	32, 896	—	—
24	Own enterprises	139	—	—	—	—	139
	Other expenditures:						
25	Provision for reserves	11, 453	—	—	—	—	11, 453
26	Special projects	—	—	—	—	—	—
27	Other	6, 674	6, 674	—	—	—	—
28	Total other expenditures	18, 127	6, 674	—	—	—	11, 453
29	Gross general expenditure (cost of services provided)	570, 691	490, 249	34, 890	32, 896	875	11, 781

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 - Continued**

Yukon						Northwest Territories						No.
Total as per Table 2	Economic analysis					Total as per Table 2	Economic analysis					
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels	Other			To persons	Interest on public debt	Other levels	Other	
thousands of dollars												
218	218	-	-	-	-	620	620	-	-	-	-	1
94	94	-	-	-	-	37	37	-	-	-	-	2
6	6	-	-	-	-	-	-	-	-	-	-	3
15	15	-	-	-	-	19	19	-	-	-	-	4
14	14	-	-	-	-	7	7	-	-	-	-	5
129	129	-	-	-	-	63	63	-	-	-	-	6
108	108	-	-	-	-	289	289	-	-	-	-	7
212	212	-	-	-	-	398	398	-	-	-	-	8
10	10	-	-	-	-	1	1	-	-	-	-	9
-	-	-	-	-	-	15	-	-	-	15	-	10
-	-	-	-	-	-	-	-	-	-	-	-	11
10	10	-	-	-	-	16	1	-	-	15	-	12
-	-	-	-	-	-	-	-	-	-	-	-	13
-	-	-	-	-	-	-	-	-	-	-	-	14
-	-	-	-	-	-	-	-	-	-	-	-	15
-	-	-	-	-	-	-	-	-	-	-	-	16
-	-	-	-	-	-	-	-	-	-	-	-	17
41	41	-	-	-	-	268	268	-	-	-	-	18
186	186	-	-	-	-	789	789	-	-	-	-	19
36	-	-	36	-	-	45	-	-	45	-	-	20
-	-	-	-	-	-	-	-	-	-	-	-	21
-	-	-	-	-	-	1	-	-	1	-	-	22
36	-	-	36	-	-	46	-	-	46	-	-	23
-	-	-	-	-	-	5	-	-	-	-	5	24
1	-	-	-	-	1	32	-	-	-	-	32	25
-	-	-	-	-	-	-	-	-	-	-	-	26
12	12	-	-	-	-	-	-	-	-	-	-	27
13	12	-	-	-	1	32	-	-	-	-	32	28
933	916	-	36	-	1	2,526	2,428	-	46	15	37	29

**TABLE 9. Functional-economic Cross-classification of Gross Expenditure
for the Year Ended December 31, 1967 — Concluded**

No.	Functional analysis	Canada total					
		Total as per Table 2	Economic analysis				
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	Other
		thousands of dollars					
1	General government services.....	268,706	268,706	—	—	—	—
	Protection of persons and property:						
2	Fire	137,727	137,727	—	—	—	—
3	Police, law enforcement and corrections	219,785	219,785	—	—	—	—
4	Street lighting	31,724	31,724	—	—	—	—
5	Other	59,595	59,595	—	—	—	—
6	Total protection of persons and property	448,831	448,831	—	—	—	—
7	Public works	636,790	636,790	—	—	—	—
8	Sanitation and waterworks	498,347	498,347	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	36,927	36,927	—	—	—	—
10	Hospital care	43,837	—	—	—	43,837	—
11	Other	3,176	—	—	—	—	3,176
12	Total health	83,940	36,927	—	—	43,837	3,176
	Social welfare:						
13	Aid to the aged	10,749	10,749	—	—	—	—
14	Aid to the unemployed and unemployable	95,241	—	95,241	—	—	—
15	Child welfare	11,453	11,453	—	—	—	—
16	Other	23,253	14,065	9,188	—	—	—
17	Total social welfare	140,696	36,267	104,429	—	—	—
18	Recreation and community services	216,030	216,030	—	—	—	—
19	Education (excluding debenture debt charges)	2,798,383	2,798,383	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	384,990	—	—	384,990	—	—
21	Other long-term interest	2,616	—	—	2,616	—	—
22	Other	23,719	—	—	23,719	—	—
23	Total debt charges	411,325	—	—	411,325	—	—
24	Own enterprises	18,334	—	—	—	—	18,334
	Other expenditures:						
25	Provision for reserves	46,693	—	—	—	—	46,693
26	Special projects	3,907	3,907	—	—	—	—
27	Other	286,523	286,523	—	—	—	—
28	Total other expenditures	337,123	290,430	—	—	—	46,693
29	Gross general expenditure (cost of services provided)	5,858,505	5,230,711	104,429	411,325	43,837	68,203

SECTION C

TABLE 10. Consolidated Assets,¹ by Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Cash	1,482	176	4,647	1,901	51,570
2	Investments	2,331	4,830	12,823	8,417	87,873
	Accounts receivable:					
3	Sundry (gross)	2,312	441	14,467	4,210	66,998
4	Due from federal government	287	1	694	—	8,334
5	Due from provincial governments	1,302	14	4,150	9	60,446 ⁴
6	Due from special districts	—	—	—	—	—
7	Taxes receivable (gross)	3,465	1,386	14,685	279	118,252
8	Property acquired for taxes (gross)	—	1	556	60	672
9	General fixed assets (gross)	96,746	38,183	371,615	144,224	3,365,410
10	Due from other boards and commissions	—	—	—	—	72,797 ⁶
11	Due from trust funds	—	—	—	—	—
12	Other assets	3,632	709	6,916	4,325	134,498
13	Total assets	111,557	45,741	430,553	163,425	3,966,850
14	Deficits and/or extraordinary expenses capitalized	1,896	104	11,093	150	64,837
15	Totals	113,453	45,845	441,646	163,575	4,031,687

¹ Interfund balances, inter-municipal accounts receivable eliminated.² Data for Quebec schools not available.³ See text, Ontario.TABLE 11. Consolidated Liabilities,¹ by Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
thousands of dollars						
1	Bank overdrafts and temporary loans	17,772	1,741	34,752	11,299	155,122
	Accounts payable:					
2	Sundry	4,399	335	5,162	2,671	120,828
3	Due to federal government	—	18	11	—	165
4	Due to provincial governments	524	5	293	9	18,791
5	Due to special districts	—	—	—	—	—
6	Debenture debt (gross)	26,185	14,999	139,650	57,153	2,185,612 ⁶
	Other long-term indebtedness:					
7	Due to province	5,382	4	1,284	—	—
8	Due to federal government enterprises	5,327	28	—	—	—
9	Other	4,115	1	4,181	5,805	6,624
10	Due to other boards and commissions	—	—	—	—	—
11	Due to trust funds	—	—	141	—	—
12	Other liabilities	3,257	67	6,316	1,961	104,180 ¹⁰
13	Total liabilities	66,961	17,198	191,790	78,898	2,591,322
14	Surplus (including reserves and investment in capital assets)	46,492	28,647	249,856	84,677	1,440,365
15	Totals	113,453	45,845	441,646	163,575	4,031,687

¹ Interfund balances, inter-municipal accounts payable eliminated.² Data for Quebec schools not available.³ See text, Ontario.⁴ Includes treasury bills 211 in Alberta.⁵ Territorial government.

TABLE 10. Consolidated Assets,¹ by Provinces, 1967

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
71,012	38,335	32,447	29,980	19,555	251,105	36	313	251,454	1
287,574	26,380	45,682	50,053	137,206	663,169	100	—	663,269	2
72,749	11,754	20,309	26,364	9,659	229,263	32	238	229,533	3
7,688	1,146	421	1,565	873	21,009	34	15	21,058	4
92,182	28,699	11,875	9,592	8,736	217,005	36 ⁵	228 ⁵	217,269	5
—	20	70	—	823	913	—	—	913	6
101,736	22,890	17,491	31,127	7,903	319,214	132	204	319,550	7
3,022	—	4,947	5,081	1,408	15,747	—	31	15,778	8
3,714,755	525,582	727,078	1,427,835	1,249,917	11,661,345	2,645	8,458	11,672,448	9
—	—	—	—	—	72,797	—	—	72,797	10
—	20	26	12	693	751	—	—	751	11
121,329	13,600	34,388	42,489	19,542	381,428	4	470	381,902	12
4,472,047	668,426	894,734	1,624,098	1,456,315	13,833,746	3,019	9,957	13,846,722	13
42,690	—	297	1,913	16,401	139,381	—	162	139,543	14
4,514,737	668,426	895,031	1,626,011	1,472,716	13,973,127	3,019	10,119	13,986,265	15

⁴ Includes 43,787 due from province to Montreal Metropolitan Boulevard Fund.⁵ Territorial government.⁶ Amount recoverable from municipalities, other than the City of Montreal, served by the Montreal Transportation Commission applicable to redemption of debt incurred for the construction and equipment of the Metro System — 72,797.TABLE 11. Consolidated Liabilities,¹ by Provinces, 1967

Ont. ³	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
183,348	45,981	14,453	27,259	20,473	512,200	—	427	512,627	1
84,717	14,828	13,778	27,782	18,647	293,147	65	509	293,721	2
3,364	74	23	29	1,349	5,033	—	—	5,033	3
3,805	650	1,037	1,459 ⁴	112	26,685	—	32 ⁵	26,717	4
—	—	112	36	40	188	—	—	188	5
2,820,808	292,342	269,699	686,030	729,074 ⁷	7,221,552	853	877	7,223,282	6
72,386 ⁸	152	2,756	11	1,633	83,608	—	—	83,608	7
19,741 ⁹	—	—	—	172	25,268	—	—	25,268	8
19,160	2,053	—	1,328	2,834	46,101	—	287	46,388	9
20,824	—	—	—	—	20,824	—	—	20,824	10
—	54	29	5,104	901	6,229	—	—	6,229	11
55,451	14,179	13,661	20,938	17,344	237,354	37	306	237,697	12
3,283,604	370,313	315,548	769,976	792,579	8,478,189	955	2,438	8,481,582	13
1,231,133	298,113	579,483	856,035	680,137	5,494,938	2,064	7,681	5,504,683	14
4,514,737	668,426	895,031	1,626,011	1,472,716	13,973,127	3,019	10,119	13,986,265	15

⁶ Includes 43,570 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.⁷ Includes 625 short-term capital borrowings, B.C.⁸ Due to Ontario Water Resources Commission, 62,961.⁹ Due to Central Mortgage and Housing Corporation and are largely for loans for sewer installations, Ontario.¹⁰ Includes 72,797. Same as footnote 6, Table 10, Quebec.

TABLE 12. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	114,591	...	445,610	167,892
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	—	...	—	—
3	Municipal enterprises	—	...	28,006	5,825
4	Special municipal activities (see commentary on assets and liabilities)	43	...	—	—
5	Other	1,835 ²	...	—	4,999 ³
	Deductions:				
6	Inter-municipal eliminations	—	...	334	8
7	Interfund eliminations	3,016	...	19,480	9,185
8	Trust funds .....	..	...	12,156	5,948
9	Duplication of debt	—	—	—	—
10	Surplus, reserves and investment in capital assets	46,492	...	249,856	84,677
11	Total consolidated liabilities (per Table 11, item 13)	66,961	17,198⁴	191,790	78,898
12	Sinking funds	63	3,116	3,817	4,241
13	Adjustment re: elimination of utility debt	- 981	- 5	- 1,378	- 4,642
14	Total direct debt (per Table 16, item 7)	65,917	14,077	186,595	70,015

¹ Debenture debt Montreal Transportation Commission.² Sinking fund — City of St. John's. Also reserves for Accounts and taxes receivable to gross assets.**TABLE 13. Analysis of Debenture Debt, by Purpose, by Provinces, 1967**

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	16,032	9,893	2,110	7,387	62,694	4,773	48,081 ¹	5,909	2,029,357		791,526	626,645
												230,291 ³	
2	Schools .....	...	...	1,628	3,593	63,387	—	—	—	² | ²		651,488 | 267,007	
												230,291	
3	Sub-totals	16,032	9,893	3,738	10,980	126,081	4,773	48,081	5,909	2,029,357		1,443,014	893,652
	Utilities:												
4	Electric light and power	260	—	281	—	491	—	1,975	865	...	...	99,803	—
5	Gas supply systems .....	...	...	—	—	...	...	—	—	...	...	3,868	—
6	Transit systems .....	—	—	—	—	...	...	—	—	...	43,570	85,892	22,182
7	Telephone systems .....	...	...	—	—	...	...	—	—	...	...	5,918	—
8	Central heating .....	...	...	—	—	...	...	—	—	...	...	—	—
9	Ferries .....	...	...	—	—	210	—	—	—	...	...	—	—
10	Airports .....	...	...	—	—	...	...	—	—	...	...	—	—
11	Housing .....	...	...	—	—	5,197	—	82	—	...	...	9,386	—
12	Parking authorities .....	...	...	—	—	...	...	—	—	...	...	15,052	—
										19,750			
13	Other	—	—	—	—	2,898	—	241	—	40,153 | 52,782		11,750	—
										19,750			
14	Sub-totals	260	—	281	—	8,796	—	2,298	865	40,153	96,352	231,669	22,182
15	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—
										2,049,107		230,291	
16	Total debenture debt	16,292	9,893	4,019	10,980	134,877	4,773	50,379	6,774	40,153	96,352	1,674,683	915,834

¹ Includes some electric light for city of Moncton, N.B.² Data for Quebec schools not available.

TABLE 12. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1967

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
4,025,127	4,989,766	504,587	648,649	1,226,308	1,096,319	1
...	230,291	194,672	305,465	503,505	280,448	2
122,305 ¹	—	—	—	—	206,574	3
—	—	—	—	21,783	687	4
—	—	57,428	—	—	—	5
11,404	141,469	936	37	95	21,074	6
104,341	563,851	3,327	40,944	49,206	83,947	7
—	—	83,997	18,101	76,284	6,291	8
—	—	—	—	—	—	9
1,440,365	1,231,133	298,114	579,484	856,035	680,137	10
2,591,322	3,283,604	370,313	315,548	769,976	792,579	11
5,618	231,883	30,267	25,175	5,295	68,133	12
- 3,643	—	76	114	- 7,014	- 3,885	13
2,582,061	3,051,721	340,122	290,487	757,667	720,561	14

¹ Added from city reports.² Compiled by Dominion Bureau of Statistics, P.E.I.

TABLE 13. Analysis of Debenture Debt, by Purpose, by Provinces, 1967

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														
98,944	67,129	11,765	—	21,783	—	280,365	155,655	4,769,388	853	—	596 ³	—	4,770,837	1
84,817	7,497	106,184 | 66,394	59,993	350,245 | 6,517	200,880	284,088	5,862	1,918,961	...	...	281	...	1,919,242	2
183,761	74,626	11,942 | 11,420	71,758	35,068 | —	222,663	564,453	161,517	6,688,349	853	—	877	—	6,690,079	3
4,776	22,900	118,126	77,814	385,313	6,517	564,453	161,517	6,688,349	853	—	877	—	6,690,079	3
—	—	74	—	33,300	1,050	1,903	—	167,678	...	...	...	...	167,678	4
—	—	—	—	2,629	—	—	—	6,497	...	...	...	...	6,497	5
4,770	800	435	1,492	9,444	—	41	—	168,626	...	...	...	...	168,626	6
—	—	—	—	23,060	1,900	215	—	31,093	...	...	...	...	31,093	7
709	—	—	—	—	—	—	—	709	...	...	...	...	709	8
—	—	—	—	—	—	—	—	210	...	...	...	...	210	9
—	—	—	—	154	—	1	288	443	...	...	...	...	443	10
—	—	—	—	—	—	—	—	14,665	...	...	...	...	14,665	11
—	—	—	—	—	—	—	—	15,052	...	...	...	...	15,052	12
—	—	—	—	—	—	656	—	128,230	...	...	...	...	128,230	13
10,255	23,700	509	1,492	68,587	2,950	2,816	288	533,203	...	...	—	—	533,203	14
—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
194,016	98,326	71,758	79,306	222,663	—	567,269	161,805	7,221,552	853 ⁴	—	877	—	7,223,282	16

³ Roman Catholic separate schools and public schools in unorganized areas, Ontario.⁴ Whitehorse only, Yukon.

TABLE 14. Changes in Gross Debenture Debt during 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Gross debenture debt as at December 31, 1966	25,349	13,641	129,890	84,146	1,964,168
2	Debentures sold during 1967	2,000	1,724	18,828	10,557	344,299
3	Debentures retired during 1967	1,164	366	9,068	37,550	122,855
4	Gross debenture debt as at December 31, 1967	26,185	14,999	139,650	57,153	2,185,612
5	Unclassified	—	—	—	—	960,444
6	Classified	26,185	14,999	139,650	57,153	1,225,168

¹ Data for Quebec schools not available.² Data not available for B.C. schools and improvement districts.

TABLE 15. Analysis of Debenture Debt classified by Place of Payment, by Provinces, 1967

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Canada only	23,703	14,999	135,618	57,153	620,115
2	England only	—	—	—	—	3,140
3	England and Canada	—	—	—	—	503
4	U.S.A. only	2,482	—	2,742	—	588,036
5	U.S.A. and Canada	—	—	1,290	—	8,874
6	England, U.S.A. and Canada	—	—	—	—	—
7	Switzerland only	—	—	—	—	4,500
8	Totals	26,185	14,999	139,650	57,153	1,225,168

¹ Data for Quebec schools not available.TABLE 16. Direct Debt, by Provinces, Before Elimination of Inter-government Debt
as at Fiscal Year End December 31, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
	Direct debt					
1	Debenture debt	26,185	14,999	139,650	57,153	2,185,612
2	Deduct sinking funds	63	3,116	3,817	4,241	5,618
3	Item 1 less Item 2	26,122	11,883	135,833	52,912	2,179,994
4	Temporary loans and overdrafts	17,707	1,752	34,362	11,299	153,864
5	Accounts and other payables	18,843	375	10,355	3,843	145,193
6	Other liabilities	3,245	67	6,045	1,961	103,010
7	Total direct debt less sinking funds	65,917	14,077	186,595	70,015	2,582,061

¹ Data for Quebec schools not available. Includes 43,570 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 14. Changes in Gross Debenture Debt during 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,517,632	275,789	254,137	624,408	665,412	6,554,572	883	936	6,556,391	1
434,015	35,574	29,894	96,953	109,134	1,082,978	—	33	1,083,011	2
130,839	19,021	14,332	35,331	45,472 ²	415,998 ³	30	92	416,120 ³	3
2,820,808	292,342	269,699	686,030	729,074	7,221,552	853	877	7,223,282	4
—	—	—	—	—	960,444	—	—	960,444	5
2,820,808	292,342	269,699	686,030	729,074	6,261,108	853	877	6,262,838	6

³ Information not complete, B.C.

TABLE 15. Analysis of Debenture Debt classified by Place of Payment, by Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,471,008	250,232	245,469	663,388	635,754	5,117,439	853	877	5,119,169	1
—	—	—	—	—	3,140	—	—	3,140	2
—	—	—	—	552	1,055	—	—	1,055	3
348,899	40,210	24,230	22,642	82,000	1,111,241	—	—	1,111,241	4
901	—	—	—	10,176	21,241	—	—	21,241	5
—	1,900	—	—	592	2,492	—	—	2,492	6
—	—	—	—	—	4,500	—	—	4,500	7
2,820,808	292,342	269,699	686,030	729,074	6,261,108	853	877	6,262,838	8

TABLE 16. Direct Debt, by Provinces, Before Elimination of Inter-government Debt
as at Fiscal Year End December 31, 1967

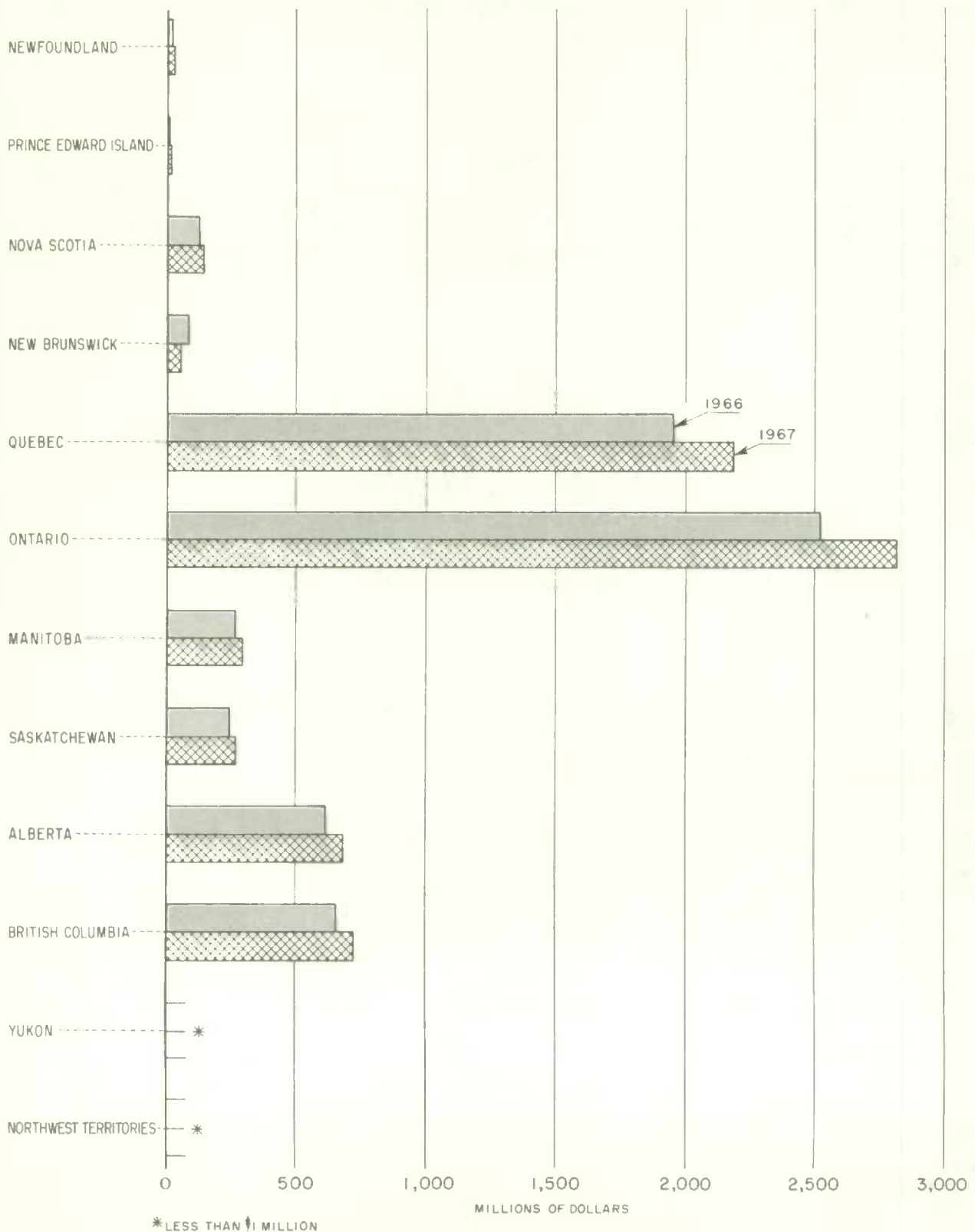
Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
2,820,808	292,342	269,699	686,030	729,074	7,221,552	853	877	7,223,282	1
231,883	30,267	25,175	5,295	68,133	377,608	—	—	377,608	2
2,588,925	262,075	244,524	680,735	660,941	6,843,944	853	877	6,845,674	3
183,348	45,981	14,453	27,179	20,473	510,418	—	427	510,845	4
221,344	17,887	17,740	28,144	23,615	487,339	65	828	488,232	5
58,104	14,179	13,770	21,609	15,532	237,522	37	307	237,866	6
3,051,721	340,122	290,487	757,667	720,561	8,079,223	955	2,439	8,082,617	7

TABLE 17. Trust and Agency Funds¹ by Provinces, 1967

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
thousands of dollars							
Assets							
Cash .....	..	21	—	68	..	..	1,859
Investments .....	..	530	12,006	5,787	..	..	81,294
Due from other funds .....	..	—	140	—	..	..	54
Other Assets .....	..	3	10	93	..	..	790
Total assets .....	..	554	12,156	5,948	..	..	83,997
Liabilities							
Accounts payable .....	..	11	—	—	..	..	130
Due to other funds .....	..	—	—	—	..	..	20
Other liabilities .....	..	—	—	—	..	..	—
Trust and agency fund balances .....	..	543	12,156	5,948	..	..	83,847
Total liabilities .....	..	554	12,156	5,948	..	..	83,997
	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
thousands of dollars							
Assets							
Cash	195	144	1,287	3,574	—	—	3,574
Investments	17,005	65,217	2,909	184,748	—	—	184,748
Due from other funds	29	5,104	901	6,228	—	—	6,228
Other assets	872	5,819	1,194	8,781	—	—	8,781
Total assets	18,101	76,284	6,291	203,331	—	—	203,331
Liabilities							
Accounts payable	35	36	4	216	—	—	216
Due to other funds	26	12	693	751	—	—	751
Other liabilities	109	2,679	1,075	3,863	—	—	3,863
Trust and agency fund balances	17,931	73,557	4,519	198,501	—	—	198,501
Total liabilities	18,101	76,284	6,291	203,331	—	—	203,331

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 10 and 11, and are presented here for additional information only. See commentary, page 8.

CHART - 6

GROSS DEBENTURE DEBT,
BY PROVINCES, 1966-1967

SECTION D

TABLE 18. Population and Area of Organized Municipalities, and of Provinces, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
	Population of organized municipalities (in thousands):					
1	1966 Census	212	109	756	595	5,781
2	1967 assessed or other estimate	320	109	756	617	..
	Population of the province, as of June 1 (in thousands):					
3	1966 Census	458	109	756	598	5,781
4	1967 estimate by Census Division	500	109	757	620	5,868
5	Total area of organized municipalities (thousands of acres) ..	..	..	13,712	..	27,314
6	Total area of province (thousands of acres)	99,958	1,398	13,712	18,147	380,710

¹ Dawson and Whitehorse only.**TABLE 19. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions, by Provinces, 1967**

No.		Nfld. ¹	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Assessed valuations on which taxes are levied²				
	Real property:				
1	Buildings and improvements .....	..	..	—	..
2	Land .....	..	..	—	..
3	Total real property	16,678	117,641	1,271,129	..
4	Personal .....	..	14,137	164,214	..
5	Business	7,370	30,473	..	..
6	Other .....	..	2,685	115,183	..
7	Total for general purposes	24,048	164,936	1,550,526	1,652,515
	Assessed valuations exempt from taxation²				
	Real property:				
8	Buildings and improvements .....	..	..	..	..
9	Land .....	..	..	—	..
10	Total real property .....	..	..	783,756	..
11	Other .....	..	..	9,985 ³	..
12	Total exemptions .....	..	..	793,741	..
	Government property:				
13	Federal .....	..	..	250,109	..
14	Provincial .....	..	..	103,405	..
15	Municipal .....	..	..	160,228	..
16	Total government property .....	..	..	513,742	..
17	Non-government property .....	..	..	279,999	..
18	Total exemptions .....	..	..	793,741	..

¹ 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.² The methods of assessment employed by municipalities within a province and between provinces are not always consistent.³ Includes 87,916 railway roadway, gas and oil pipelines, mining plant and equipment, Saskatchewan.⁴ Includes assessment of utilities, Alberta.

TABLE 18. Population and Area of Organized Municipalities, and of Provinces, 1967

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
6,961	894	925	1,310	1,312	18,855	6 ¹	10 ²	18,871	1
6,757	884	930	1,453	1,532	13,358	6 ¹	10 ²	13,374	2
6,961	922	925	1,332	1,629	19,471	14	29	19,514	3
7,149	963	958	1,490	1,947	20,361	15	29	20,405	4
..	18,467	79,471	163,382	1,663	304,009	11	..	304,020	5
264,052	160,640	161,088	163,382	234,403	1,497,490	132,529	835,139	2,465,158	6

¹ Hay River, Yellowknife, Fort Smith and Inuvik.

TABLE 19. Assessed Valuations on which Taxes are Levied for General Purposes, and Exemptions by Provinces, 1967

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
..	8,862,590	955,467	688,401 ³	1,751,973 ⁴	4,241,030	..	..	1
..	3,204,997	634,062	922,702	1,093,755	2,191,916	..	..	2
..	12,067,587	1,589,529	1,611,103	2,845,728	6,432,946	..	..	3
..	...	22,444	...	...	...	..	..	4
..	1,513,237	75,199	94,676	110,333	..	..	..	5
..	—	—	681 ⁵	—	—	..	..	6
17,430,740	13,580,824⁶	1,687,172	1,706,460	2,956,061	6,432,946	..	..	7
..	2,143,084	..	624,004	556,062	3,289,689	..	..	8
..	688,530	..	78,939	132,977	410,590	..	..	9
..	2,831,614	..	702,943	689,039	3,700,279	..	..	10
..	5,917	..	—	—	—	..	..	11
..	2,937,531⁹	388,248	702,943	689,039⁹	3,700,279	..	..	12
..	415,871	..	37,889	64,628	267,082	..	..	13
..	315,444	..	44,458	166,557	397,868	..	..	14
..	619,998	..	145,310	354,702	723,148	..	..	15
..	1,351,313	..	227,657	585,887	1,388,098	..	..	16
..	1,583,723	..	475,286	103,152	2,312,181	..	..	17
4,773,639	2,935,036⁹	388,248	702,943	689,039⁹	3,700,279	..	..	18

¹ Special franchise on which the taxation is classified "real property" in Table 1, Saskatchewan.

² Excludes 41,609 assessment in unorganized areas on which school taxes only are levied, Ontario.

³ Totals of valuations assessed but exempted from taxation. Does not include exempt property not assessed.

⁴ Personal property.

⁵ Information not complete.

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