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LOCAL GOVERNMENT FINANCE

1968

Revenue and Expenditure
Assets and Liabilities

Actual

DOMINION BUREAU OF STATISTICS

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Governments Division
Local Government Section

LOCAL GOVERNMENT FINANCE

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Assets and Liabilities

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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.

p preliminary figures.

r revised figures.

INTRODUCTION

LOCAL GOVERNMENT ORGANIZATION AND STRUCTURE IN CANADA

Government in Canada is composed of three levels—federal, provincial or territorial, and local. The provinces and territories have established local governments to discharge responsibilities, which 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. Thus, 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.

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.

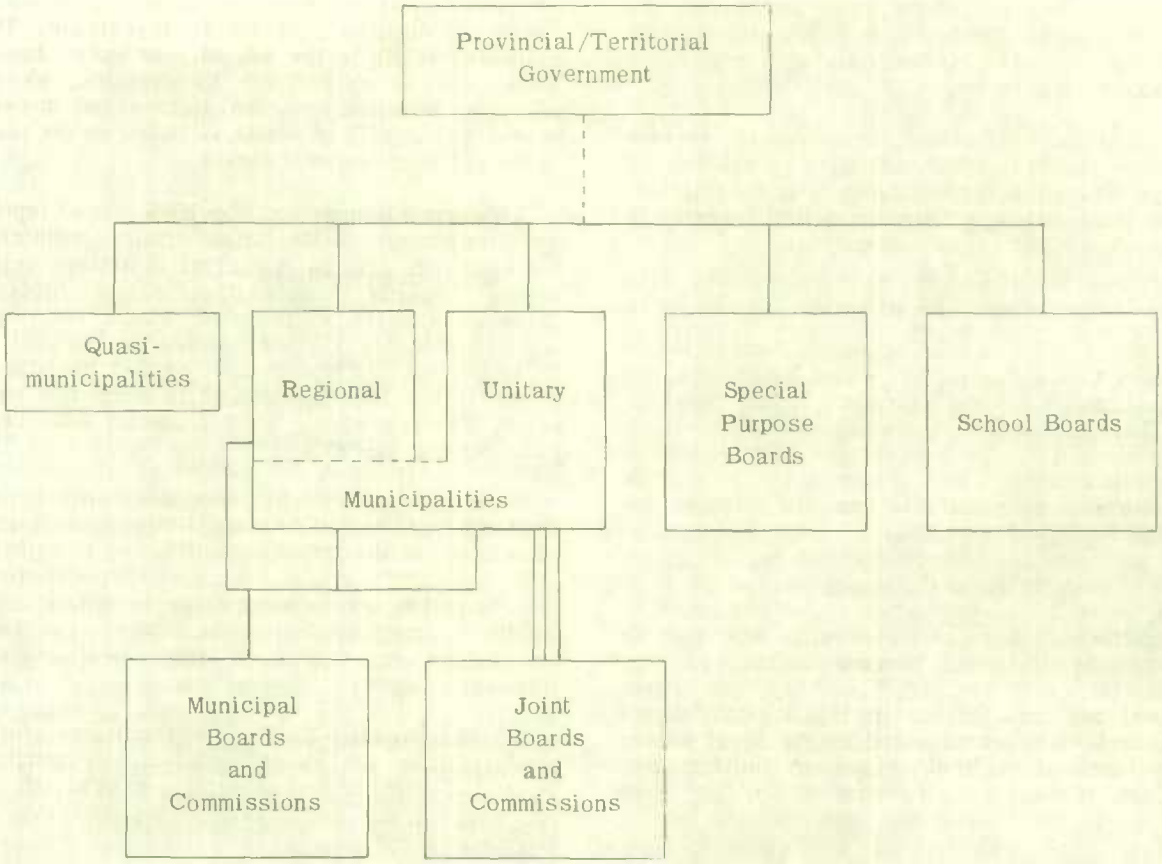
Special Purpose Boards are established by the provincial/territorial government usually to provide a specialized service to areas which embrace more than one municipality; examples are regional library boards and conservation authorities.

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. However, 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 COMMENTS

1. Coverage

The financial statistics presented herein cover municipalities, quasi-municipalities, school boards and municipal joint boards and commissions in their entirety; other municipal boards and commissions and special purpose boards are covered to the extent to which they are financed by municipalities. (Waterworks are now considered an integral part of municipalities.)

2. Concepts

(a) Financial Management

The statistics in this publication are presented on the financial management basis. Revenue, assets and liabilities are classified by type while expenditures are classified by function, i.e., in terms of the service for the provision of which they are made. Source data, particularly revenue and expenditure, classified on an administrative or organizational base, has been re-classified in accordance with financial management concepts.[1]

(b) Gross Revenue and Expenditure

Revenue and expenditure statistics are presented here on a gross basis. This presentation requires the consolidation of financial data from the various separate funds which make up local government accounting systems. A second major difference between these statistics and the accounting concepts and systems of local government lies in the treatment accorded the purchase of fixed assets where this purchase is wholly or partially financed by incurring long term indebtedness. In these statistics total outlays to acquire fixed assets are reflected at the time of acquisition and

[1] These concepts are described in *Municipal Finance Reporting Manual* (DBS Catalogue No. 12-507).

repayment of the principal of any long term debt incurred to finance such assets is eliminated. This is practically the reverse of local government accounting procedures where those portions of the outlays to acquire fixed assets which are financed through long term indebtedness are only recognized at the time of repayment.

It must be emphasized, in consequence, that differences shown in these statistics between gross revenues and gross expenditures bear no relationship to budgetary surpluses or deficits shown in local government financial statements.

3. Cross-classification

Table 11 – Functional-economic Cross-classification of Gross Expenditure – was introduced into this publication for the first time in the previous issue. This table classifies gross expenditure both by function, i.e., in accordance with financial management concepts, and by object, i.e., in accordance with economic analysis concepts used in the System of National Accounts.

4. Other Comments

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

Newfoundland – Included in this publication are the taxes levied and collected by the local school tax area authorities. These taxes are distributed to the denominational school boards in the few areas where such authorities are established. 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. Capital expenditure is obtained from the statements of source and application of funds for each municipality.

Prince Edward Island – Revenue and expenditure of cities, towns and villages are obtained from the annual report of the Department of Municipal Affairs. School levies and provincial capital grants for education are obtained from the Department of Education. Capital expenditures for municipalities are based on estimates provided by the public investment survey.

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, along with capital expenditures for all municipalities and schools are taken from the annual report of the Department of Municipal Affairs.

New Brunswick – Municipal revenues and expenditures are obtained from the annual report of the Department of Municipal Affairs. Additional information has been obtained from city reports. Responsibilities relating to Tax collection, Justice, Education, Health, Social Welfare, Assessment and Elections were assumed by the province as of January 1, 1967.

Quebec – Estimates of school revenue and expenditure and of provincial capital grants are based on projections and related information, whereas capital expenditures for school purposes are based on estimates of public investment. These estimates relate to the school year ended June 30, 1969. Capital expenditure by function, wherever possible, is based on actual figures, but in certain cases, due to lack of detail, is based on the results of the public investment survey.

Ontario – Volume I of the 1968 annual report of the Department of Municipal Affairs contains information on general municipal activities only. A separate volume contains the financial reports of local government waterworks. These two reports are consolidated in this publication. School data including outlays from school capital funds are as shown in the 1969 Department of Education annual report which contains 1968 financial data on the calendar year basis.

Manitoba – Municipal revenues and expenditures are summarized from the 1968 annual financial statements of the Department of Urban Development and Municipal Affairs. Capital expenditures of municipalities are obtained from the annual reports of these municipalities, while capital expenditures for schools are obtained from the DBS public investment survey.

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 Sewerage and Drainage District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Nanaimo Sewerage and Drainage District, the Greater Campbell River Water District and the Vancouver-Fraser Park District; those for school districts are obtained by a special school survey. The per capita (unconditional transfers) grant, in British Columbia is classified as a "Conditional Transfer" 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 the village of Inuvik together with the revenue and expenditure of their respective school districts. Capital expenditures are as reported by the municipalities and school districts.

REVIEW OF REVENUE AND EXPENDITURE, 1968

Revenue

Gross revenue of local governments increased by $629,530,000 or 11.8 per cent over the corresponding figure for 1967. Of this increase $318,604,000 is accounted for by higher tax revenue. In the main this latter increase resulted from an overall increase of $269,216,000 in the tax on real and personal property. A general increase was recorded from this source in all provinces. Conditional transfers for all local governments increased by $263,205,000 and unconditional transfers by $18,646,000 over the corresponding transfers for the previous year. A marked increase is recorded in the total revenue from interest, discount, premium and exchange. This is mainly due to an improved breakdown of fines and penalties in Ontario which in previous years also included interest on taxes. Consequently the total revenue for all local governments from fines and penalties decreased in 1968, when compared to the corresponding item for 1967.

Expenditure

Gross expenditure of local governments increased by $705,662,000 or 12.1 per cent in 1968 compared with the corresponding figure for 1967. Expenditure on education increased by $401,386,000 and on public works by $194,796,000 when compared to the previous year. This substantial increase in public works expenditure is largely the result of improved information on the functional distribution of capital expenditures in Quebec. In former years, due to the lack of adequate detail, the corresponding expenditure was charged to "other expenditure". Sanitation and waterworks expenditure increased by $40,175,000 compared to 1967. Substantial increases in this connection were reported by local governments in Newfoundland, New Brunswick, Quebec, Manitoba, Alberta and British Columbia. Expenditures of local governments on social welfare increased by $41,912,000 compared to 1967. A large increase took place in Ontario where aid to the unemployed and unemployables increased by $25,400,000. Other social welfare included capital expenditure on social welfare of $4,356,852 for the Metropolitan Toronto area and certain cities, as well as $5,412,838 for counties. The details of these expenditures were not available. Local governments in British Columbia also recorded an increase of $10,774,000 for payments to unemployed and unemployables as compared to 1967.

REVIEW OF ASSETS AND LIABILITIES, 1968

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 12 and 13 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 so as to present them at gross value with off-setting reserves shown on the liabilities side. Interfund and intermunicipal 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.

Direct Debt

Table 18 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 14 and total direct debt less sinking funds as shown in Table 18 appears in Table 14 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.

The assets and liabilities of trust and agency funds are not included in Tables 12 and 13 as they are not considered to be government funds.

Trust and Agency Funds (Table 19) 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.

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. The assets and liabilities of cities were taken from the individual city reports, while those of the remaining municipalities were taken from the annual report of the Department of Municipal Affairs.

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 city of Halifax the towns of Glace Bay and Bridgewater, and from the report of the Public Service Commission in Halifax.

New Brunswick—In addition to the report of the Department of Municipal Affairs, information was obtained from the city reports and from the financial statements of the Oromocto Development Corporation. Assets and liabilities relating to Education, Health, Social Welfare and Justice were 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, 1969, 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. Long-term liabilities due to the Ontario Water Resources Commission are included in debenture debt.

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 1968 annual financial statements of the Department of Urban Development and Municipal Affairs. To these figures have been added the depreciation on general fixed assets and utilities for the city of Winnipeg which are netted out in the Departmental statements. Information for schools was obtained from a summary of the balance sheet data of each of the unitary and non-unitary schools.

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 as recorded in the report on municipal statistics 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, the Greater Campbell River Water District and the Vancouver-Fraser Park 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—Includes assets and liabilities as reported in the financial statements of the towns of Hay River, Yellowknife, Fort Smith and the village of Inuvik together with the data of their respective school districts.

INTER-PROVINCIAL COMPARABILITY

While all provinces provide financial assistance to their local government entities, such assistance can vary widely. In fact, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete interprovincial comparability can only be achieved when provincial government and provincial government enterprise operations are consolidated with those of local government. 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 governments 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 may differ from those shown as having been received.

Consolidation of provincial-local (as well as federal-provincial-local) revenues and expenditures are presented in the DBS Publication *Consolidated Government Finance, 1968*, Catalogue No. 68-202. Provincial government financial data for the fiscal year ended March 31, 1969 is available in the publication *Provincial Government Finance Revenue and Expenditure, 1968*, Catalogue No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1969 is available in the publication *Federal Government Finance, Revenue and Expenditure 1968*, Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1969 on a preliminary basis, and for 1970 on an estimated basis are available in the publication *Local Government Finance – Preliminary and Estimates*, Catalogue No. 68-203. Compilations of the gross revenues and expenditures of Census Metropolitan Areas and Census Major Urban Areas also appear in that publication.

Distribution Of and Change In Gross Revenue, by Province, 1967 and 1968

Fiscal Years Ended December 31

Province	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	17.3	0.3	24.4[1]	0.4	+ 41.0
Prince Edward Island	15.1	0.3	18.2	0.3	+ 20.5
Nova Scotia	128.0	2.4	146.7	2.5	+ 14.6
New Brunswick	32.3	0.6	36.3	0.6	+ 12.4
Quebec[2]	1,412.7	26.4	1,616.5	27.1	+ 14.4
Ontario	2,259.4	42.3	2,493.7	41.7	+ 10.4
Manitoba	234.8	4.4	269.8	4.5	+ 14.9
Saskatchewan	268.0	5.0	275.7	4.6	+ 2.9
Alberta	458.5	8.6	506.9	8.5	+ 10.6
British Columbia	516.6	9.7	584.1	9.8	+ 13.1
Yukon Territory	1.1	--	1.1	--	0.0
Northwest Territories	2.1	--	2.1	--	0.0
Totals	**5,345.9**	**100.0**	**5,975.5**	**100.0**	

[1] Includes private grant of $3.5 million for sewer and water installation. There was no corresponding item in 1967.
[2] School data is estimated at $327 million in 1967, and $360 million in 1968.

Distribution Of and Change In Gross Expenditure, by Province, 1967 and 1968

Fiscal Years Ended December 31

Province	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	20.2	0.3	24.4[1]	0.5	+ 52.5
Prince Edward Island	16.4	0.3	18.5	0.3	+ 12.8
Nova Scotia	143.7	2.5	158.2	2.4	+ 10.1
New Brunswick	37.7	0.6	41.7	0.6	+ 10.6
Quebec[2]	1,581.8	27.0	1,780.5	27.1	+ 12.6
Ontario	2,436.0	41.6	2,758.4	42.0	+ 13.2
Manitoba	237.1	4.1	271.5	4.1	+ 14.5
Saskatchewan	282.6	4.8	292.9	4.5	+ 3.6
Alberta	528.8	9.0	580.9	8.9	+ 9.9
British Columbia	570.7	9.8	627.5	9.6	+ 10.0
Yukon Territory	1.0	--	0.8	--	- 20.0
Northwest Territories	2.5	--	2.5	--	0.0
Totals	**5,858.5**	**100.0**	**6,564.2**	**100.0**	

[1] Includes increase in expenditure over 1967 for water and sewer installation of $5.9 million. This is partly compensated by private grant recorded in revenue table above.
[2] School data for Quebec is estimated at $361 million, for education and $55 million, for school debenture interest in 1967, and at $445 million and $64 million, in 1968 for each of the respective functions.

Distribution Of and Change In Gross Revenue, by Source, 1967 and 1968
Fiscal Years Ended December 31

Source	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Taxation:					
Real property, personal, business and poll[1]	2,440.9	45.7	2,734.7	45.8	+ 12.0
Sales (including amusement)	12.5	0.2	12.4	0.2	− 0.8
Special assessments and charges	205.4	3.9	227.7	3.8	+ 10.8
Other	8.1	0.1	10.7	0.2	+ 32.1
Total taxation	**2,666.9**	**49.9**	**2,985.5**	**50.0**	**+ 11.9**
Privileges, licences and permits	62.0	1.2	67.8	1.2	+ 9.4
Sales and services	257.9	4.8	253.6	4.2	− 1.7
Fines and penalties	64.0	1.2	46.7	0.8	− 27.0
Own enterprises	32.3	0.6	35.3	0.6	+ 9.3
Other revenue	121.0	2.2	162.9	2.7	+ 34.6
Gross revenue from own sources	**3,204.1**	**59.9**	**3,551.8**	**59.5**	**+ 10.8**
Conditional and unconditional transfers:					
Federal	63.9	1.2	81.6	1.4	+ 27.7
Provincial	2,052.3	38.4	2,319.2	38.8	+ 13.0
Enterprises	25.6	0.5	22.9	0.3	− 10.6
Total transfers	**2,141.8**	**40.1**	**2,423.7**	**40.5**	**+ 13.2**
Gross revenue	**5,345.9**	**100.0**	**5,975.5**	**100.0**	**+ 11.8**

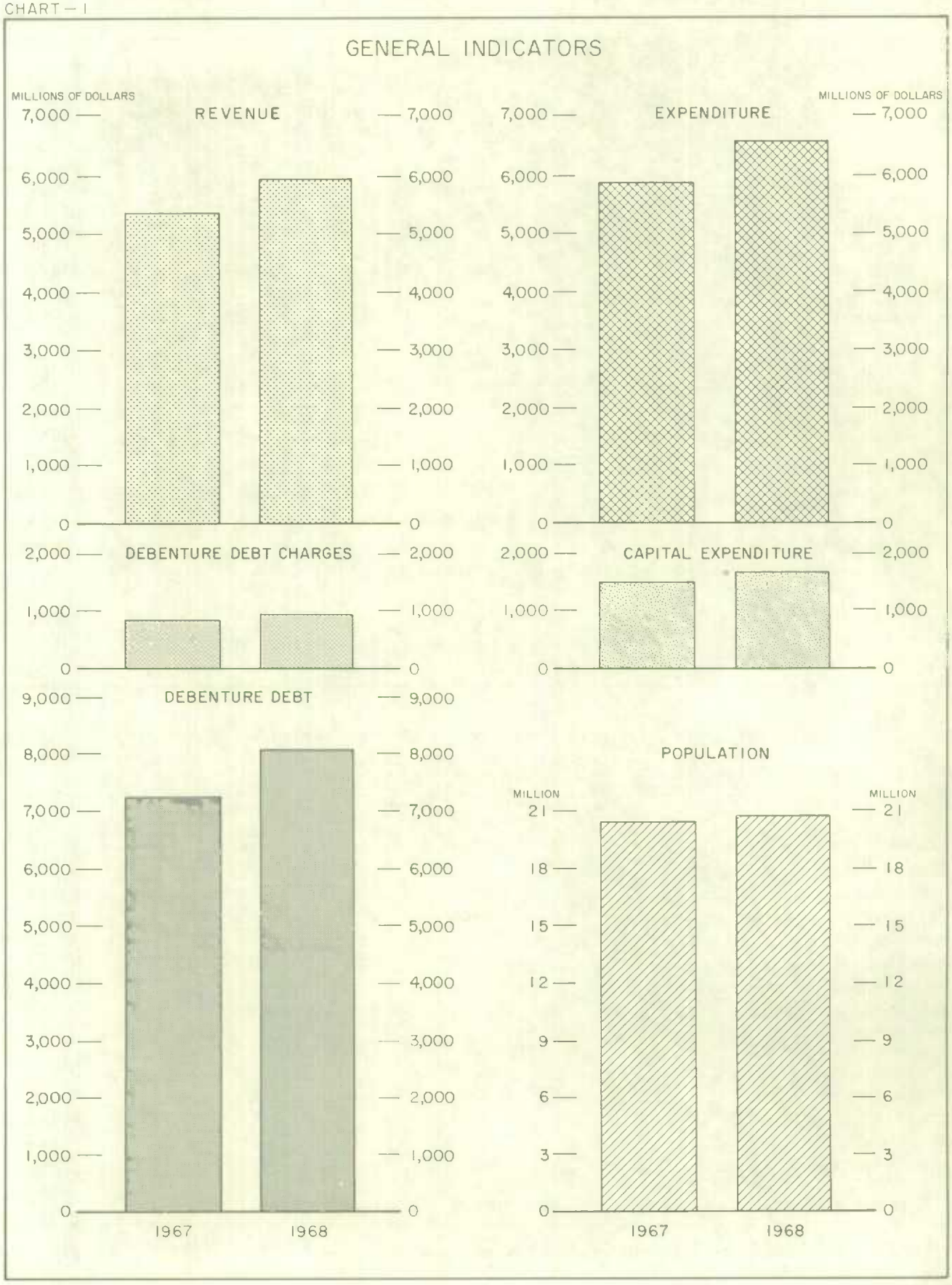
[1] School data for Quebec is estimated: $327 million in 1967 and $360 million in 1968.

Distribution Of and Change In Gross Expenditure, by Function, 1967 and 1968
Fiscal Years Ended December 31

Function	1967		1968		Percentage change 1967/1968
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
General government services	268.7	4.5	314.4	4.8	+ 17.0
Protection of persons and property	448.8	7.7	463.7	7.0	+ 3.3
Public works	636.8	10.9	831.6	12.7	+ 30.6
Sanitation and waterworks	498.4	8.5	538.5	8.2	+ 8.0
Health	84.0	1.4	103.6	1.6	+ 12.3
Social welfare	140.7	2.4	182.6	2.8	+ 29.8
Recreation and community services	216.0	3.7	247.4	3.8	+ 14.5
Education[1]	2,798.4	47.8	3,199.8	48.7	+ 14.3
Debt charges (excluding debt retirement and sinking fund contributions):					
Debenture interest[2]	385.0	6.6	429.6	6.5	+ 11.6
Other long-term interest	2.6	--	2.5	--	− 3.8
Other	23.7	0.4	20.9	0.3	− 11.8
Own enterprises	18.3	0.3	22.1	0.3	+ 20.8
Other expenditure	337.1	5.8	207.5	3.1	− 38.5
Gross expenditure	**5,858.5**	**100.0**	**6,564.2**	**100.0**	**+ 12.0**

[1] School expenditure for Quebec is estimated at $361 million in 1967 and $445 million in 1968.
[2] School debenture interest is estimated at $55 million in 1967 and $64 million in 1968.

CHART — 1


GENERAL INDICATORS
MILLIONS OF DOLLARS
REVENUE
EXPENDITURE
MILLIONS OF DOLLARS
DEBENTURE DEBT CHARGES
CAPITAL EXPENDITURE
DEBENTURE DEBT
POPULATION
MILLION
MILLION
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
9,000
8,000
21
18
15
12
9
6
3
1967
1968

SECTION A

TABLE 1. General Revenue, by Provinces, 1968

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Taxes:					
	General and school:					
1	Real property	5,951	5,474	59,079	11,361	611,647[1]
2	Personal property	—	[2]	[2]	—	[2]
3	Business	2,384	421	2,381	—	47,407
4	Poll	558	141	2,258	—	..
5	Sales (including amusement)	1,206	—	—	—	6,922[3]
6	Other	200	16	432	—	9,773
7	**Total general and school taxes**	**10,299**	**6,052**	**64,150**	**11,361**	**675,749**
8	Special assessments (owners' share) and charges	274	70	1,023	63	137,428
9	**Total taxes**	**10,573**	**6,122**	**65,173**	**11,424**	**813,177**
	Privileges, licences and permits:					
10	Licences and permits	274	69	637	358	10,006
11	Rents, concessions and franchises	327	15	359	285	6,152
12	**Total privileges, licences and permits**	**601**	**84**	**996**	**643**	**16,158**
	Sales and services:					
13	Recreation and community	39	18	379	379	4,615
14	Service charges	2,094	625	6,167	6,394	39,532
15	**Total sales and services**	**2,133**	**643**	**6,546**	**6,773**	**44,147**
	Fines and penalties:					
16	Fines	8	105	551	136	10,098
17	Tax penalties	—	6	57	6	5,542
18	**Total fines and penalties**	**8**	**111**	**608**	**142**	**15,640**
19	Interest, discount, premium and foreign exchange	29	5	1,257	120	4,303
20	Own enterprise contributions	38	120	241	85	5,230
21	Other revenue	5,165[4]	73	1,257	1,281	27,206
22	**Gross revenue from own sources**	**18,547**	**7,158**	**76,078**	**20,468**	**925,861**
	Conditional transfers from:					
23	Federal government	65	27	3,976	21	2,904
24	Provincial governments	3,218	10,403	57,771	1,445	549,722
25	**Total conditional transfers[5]**	**3,283**	**10,430**	**61,747**	**1,466**	**552,626**
	Unconditional transfers:					
	From governments:					
26	Federal—Grants in lieu of taxes	188	100	3,388	—	2,385
27	Other	—	20	—	2,462	713
28	Provincial—Grants in lieu of taxes	21	—	703	—	2,062
29	Other	2,355	495	2,073	11,935	130,847
	From government enterprises:[6]					
30	Federal	2	5	1,747	—	1,809
31	Provincial	—	—	966	—	198
32	**Total unconditional transfers**	**2,566**	**620**	**8,877**	**14,397**	**138,014**
33	**Total transfers (items 25 and 32)**	**5,849**	**11,050**	**70,624**	**15,863**	**690,640**
34	**Gross revenue (items 22 and 33)**	**24,396**	**18,208**	**146,702**	**36,331**	**1,616,501**
35	Less: conditional transfers (item 25)	3,283	10,430	61,747	1,466	552,626
36	**Net revenue**	**21,113**	**7,778**	**84,955**	**34,865**	**1,063,875**

[1] Includes $52,469,130 special taxes, and $360 million for school tax revenue.
[2] "Personal property" included with "Real property" in Prince Edward Island, Nova Scotia, Quebec and Manitoba.
[3] Amusement only (Quebec).
[4] Includes special private grant $3,525,782.

TABLE 1. General Revenue, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
				thousands of dollars					
1,104,899	112,322	127,256	190,451	265,344	2,493,784	238	636	2,494,658	1
...	[2]	—	...	...	[2]	...	...	[2]	2
148,903	8,440	8,916	10,798	7,405	237,055	...	22	237,077	3
...	—	13	...	...	2,970	...	12	2,982	4
...	629	3,661	...	...	12,418	...	...	12,418	5
...	26	222	—	36	10,705	...	...	10,705	6
1,253,802	**121,417**	**140,068**	**201,249**	**272,785**	**2,756,932**	**238**	**670**	**2,757,840**	7
33,052	8,044	7,545	16,252	23,779	227,530	89	56	227,675	8
1,286,854	**129,461**	**147,613**	**217,501**	**296,564**	**2,984,462**	**327**	**726**	**2,985,515**	9
12,654	2,019	2,398	4,834	10,435	43,684	61	23	43,768	10
5,347	563	988	6,457	3,520	24,013	2	—	24,015	11
18,001	**2,582**	**3,386**	**11,291**	**13,955**	**67,697**	**63**	**23**	**67,783**	12
—	—	1,444	2,855	3,069	12,798	11	52	12,861	13
100,155	15,156	15,648	29,361	25,196	240,328	215	179	240,722	14
100,155	**15,156**	**17,092**	**32,216**	**28,265**	**253,126**	**226**	**231**	**253,583**	15
6,265	1,492	1,528	3,646	5,377	29,206	33	1	29,240	16
7,895	510	904	1,289	1,228	17,437	12	8	17,457	17
14,160	**2,002**	**2,432**	**4,935**	**6,605**	**46,643**	**45**	**9**	**46,697**	18
11,537	2,627	2,067	3,443	3,669	29,057	7	4	29,068	19
—	4,152	3,569	19,795	2,078	35,308	—	—	35,308	20
69,941	6,417	5,390	11,004	5,920	133,654	16	130	133,800	21
1,500,648	**162,397**	**181,549**	**300,185**	**357,056**	**3,549,947**	**684**	**1,123**	**3,551,754**	22
27,693	608	876	832	2,340	39,342	38	—	39,380	23
876,540	96,061	89,113	168,336	218,137	2,070,746	114	525	2,071,385	24
904,233	**96,669**	**89,989**	**169,168**	**220,477**	**2,110,088**	**152**	**525**	**2,110,765**	25
22,238	3,315	1,332	3,415	2,259	38,620	76	119	38,815	26
—	—	—	11	73	3,279	—	96	3,375	27
7,586	2,084	626	2,614	1,096	16,792	—	16	16,808	28
50,622	2,626	—	29,639	[7]	230,592	165	241	230,998	29
3,038	474	181	—	767	8,023	—	—	8,023	30
5,375	2,178	2,001	1,824	2,393	14,935	—	—	14,935	31
88,859	**10,677**	**4,140**	**37,503**	**6,588**	**312,241**	**241**	**472**	**312,954**	32
993,092	**107,346**	**94,129**	**206,671**	**227,065**	**2,422,329**	**393**	**997**	**2,423,719**	33
2,493,740	**269,743**	**275,678**	**506,856**	**584,121**	**5,972,276**	**1,077**	**2,120**	**5,975,473**	34
904,233	96,669	89,989	169,168	220,477	2,110,088	152	525	2,110,765	35
1,589,507	**173,074**	**185,689**	**337,688**	**363,644**	**3,862,188**	**925**	**1,595**	**3,864,708**	36

[5] See Table 8, page 22 for analysis.
[6] Grants are mostly in lieu of taxes.
[7] The Municipal Aid Act 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, 1968

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government services	3,170	387	8,058	3,265	106,053
	Protection of persons and property:					
2	Fire	481	227	3,594	3,786	39,019
3	Police, law enforcement and corrections	114	440	5,707	3,381	73,615
4	Street lighting	611	–	1,225	929	9,742
5	Other	153	–	419	1,280	8,727
6	**Total protection of persons and property**	**1,359**	**667**	**10,945**	**9,376**	**131,103**
7	Public works	6,915	896	8,836	8,129	193,407
8	Sanitation and waterworks	10,264	600	10,796	10,534	178,875
	Health:					
9	Public health and medical, dental and allied services	5	–	837	86	6,146
10	Hospital care	–	–	2,283	–	1,379
11	Other	–	–	–	1	1,054
12	**Total health**	**5**	**–**	**3,120**	**87**	**8,579**
	Social welfare:					
13	Aid to the aged	–	–	3,732	–	96
14	Aid to the unemployed and unemployable	–	45	4,681	34	473
15	Child welfare	–	–	880	–	266
16	Other	2	–	102	–	5,107
17	**Total social welfare**	**2**	**45**	**9,395**	**34**	**5,947**
18	Recreation and community services	1,192	201	3,505	3,277	63,316
19	Education (excluding debenture debt charges)[1]	742	13,873	90,021	1,358	827,469
	Debt charges (excluding retirement and sinking fund contributions):					
20	Debenture interest[2]	1,301	1,402	7,312	2,966	177,053
21	Other long-term interest	1,119	66	348	34	900
22	Other	859	133	1,427	750	6,222
23	**Total debt charges**	**3,279**	**1,601**	**9,087**	**3,750**	**184,175**
24	Own enterprises	761	–	2	160	–
	Other expenditures:					
25	Provision for reserves	406	135	1,413	214	6,632
26	Special projects	–	–	–	–	–
27	Other	2,662	94	3,054	1,554	74,963
28	**Total other expenditures**	**3,068**	**229**	**4,467**	**1,768**	**81,595**
29	**Gross expenditure (cost of services provided)**	**30,757**	**18,499**	**158,232**	**41,738**	**1,780,519**

[1] School expenditure for Quebec is estimated at $445 million.

TABLE 2. Gross Expenditure, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
				thousands of dollars					
125,261	11,396	11,799	18,832	25,440	313,661	158	608	314,427	1
60,461	7,581	5,145	11,884	17,030	149,208	112	47	149,367	2
86,659	9,011	6,759	14,626	24,860	225,172	14	–	225,186	3
12,184	1,967	1,863	2,432	2,563	33,516	18	23	33,557	4
23,586	1,354	1,815	9,363	8,900	55,597	11	7	55,615	5
182,890	**19,913**	**15,582**	**38,305**	**53,353**	**463,493**	**155**	**77**	**463,725**	6
398,048	30,568	48,925	80,760	54,645	831,129	141	316	831,586	7
194,304	20,909	18,210	41,703	51,713	537,908	232	382	538,522	8
12,587	1,679	1,058	5,264	3,227	30,889	10	2	30,901	9
24,469	1,768	12,239	21,523	669	64,330	–	10	64,340	10
5,293	123	280	1,168	406	8,325	–	–	8,325	11
42,349	**3,570**	**13,577**	**27,955**	**4,302**	**103,544**	**10**	**12**	**103,566**	12
8,584	–	465	278	2,214	15,369	–	–	15,369	13
74,001	4,248	2,197	352	45,664	131,700	–	–	131,700	14
9,106	5	–	–	–	10,257	–	–	10,257	15
9,770	262	141	7,814	2,084	25,282	–	–	25,282	16
101,461	**4,515**	**2,803**	**8,444**	**49,962**	**182,608**	**–**	**–**	**182,608**	17
93,604	10,355	15,931	24,934	30,802	247,117	47	217	247,381	18
1,389,599	140,297	142,458	293,371	299,793	3,198,981	–	788	3,199,769	19
143,741	14,402	14,133	31,459	35,744	429,513	35	47	429,595	20
–	–	58	–	–	2,525	–	–	2,525	21
7,002	613	1,467	655	1,735	20,863	–	–	20,863	22
150,743	**15,015**	**15,658**	**32,114**	**37,479**	**452,901**	**35**	**47**	**452,983**	23
13,776	4,362	951	1,810	289	22,111	–	1	22,112	24
23,810	3,061	3,997	4,155	13,034	56,857	3	5	56,865	25
–	–	–	–	–	–	–	–	–	26
42,527	7,531	2,969	8,538	6,728	150,620	1	2	150,623	27
66,337	**10,592**	**6,966**	**12,693**	**19,762**	**207,477**	**4**	**7**	**207,488**	28
2,758,372	**271,492**	**292,860**	**580,921**	**627,540**	**6,560,930**	**782**	**2,455**	**6,564,167**	29

[2] School debenture interest in Quebec estimated at $64 million.

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1968

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	General government services	1,033	–	2,017	470	8,147
2	Protection of persons and property	–	2	563	1,043	2,525
3	Public works	2,893	302	4,915	3,013	85,152
4	Sanitation and waterworks	7,600	15	4,335	4,077	115,151
5	Health	–	–	963	–	..
6	Social welfare	–	1	26	–	..
7	Recreation and community services	392	8	852	1,031	15,927
8	Education	–	2,710	16,300	–	210,750[1]
9	Other	2,277	49	1,773	974	63,964
10	**Totals**	**14,195**	**3,087**	**31,744**	**10,608**	**501,616**

[1] Estimated.

TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1968

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
	Taxation:					
	General and school:					
1	Real property	24.4	30.0	40.3	31.3	37.8
2	Personal property	–	–	–	–	–
3	Business	9.8	2.3	1.6	–	3.0
4	Poll	2.3	0.8	1.5	–	–
5	Sales (including amusement)	4.9	–	–	–	0.4
6	Other	0.8	0.1	0.3	–	0.6
7	**Total general and school**	**42.2**	**33.2**	**43.7**	**31.3**	**41.8**
8	Special assessments (owners' share) and charges	1.1	0.4	0.7	0.2	8.5
9	**Total taxation**	**43.3**	**33.6**	**44.4**	**31.5**	**50.3**
10	Privileges, licences and permits	2.5	0.5	0.7	1.8	1.0
11	Sales and services	8.7	3.5	4.5	18.6	2.7
12	Fines and penalties	--	0.6	0.4	0.4	1.0
13	Own enterprises	0.2	0.7	0.2	0.2	0.3
14	Other revenue (including Table 1, item 19)	21.3	0.4	1.7	3.8	2.0
15	**Gross revenue from own sources**	**76.0**	**39.3**	**51.9**	**56.3**	**57.3**
	Conditional and unconditional transfers:					
16	Federal	1.1	0.8	5.0	6.9	0.4
17	Provincial	22.9	59.9	41.3	36.8	42.2
18	Enterprises	--	--	1.8	–	0.1
19	**Total transfers (Table 1, item 33)**	**24.0**	**60.7**	**48.1**	**43.7**	**42.7**
20	**Gross revenue**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
				thousands of dollars					
33,171	147	934	1,590	3,811	51,320	–	354	51,674	1
8,337	948	715	2,146	3,083	19,362	–	–	19,362	2
179,145	15,221	14,574	42,448	29,650	377,313	43	77	377,433	3
79,392	8,825	7,526	17,177	25,556	269,654	–	9	269,663	4
15,256	1,364	8,541	10,287	175	36,586	–	–	36,586	5
9,770	–	14	196	4	10,011	–	–	10,011	6
23,166	1,722	7,994	7,600	8,864	67,556	–	68	67,624	7
332,704	17,011	17,357	66,600	51,381	714,813	–	80	714,893	8
21,263	1,947	164	3,288	4,410	100,109	–	1	100,110	9
702,204	**47,185**	**57,819**	**151,332**	**126,934**	**1,646,724**	**43**	**589**	**1,647,356**	10

TABLE 4. Percentage Distribution of Gross Revenue, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
44.3	41.7	46.2	37.6	45.4	41.8	22.1	30.0	41.8	1
–	–	–	–	–	–	–	–	–	2
3.0	3.1	3.2	2.1	1.3	4.0	–	1.0	4.0	3
–	–	--	–	–	--	–	0.6	--	4
–	0.2	1.3	–	–	0.2	–	–	0.2	5
–	--	0.1	–	--	0.2	–	–	0.2	6
50.3	**45.0**	**50.8**	**39.7**	**46.7**	**46.2**	**22.1**	**31.6**	**46.2**	7
1.3	3.0	2.8	3.2	4.1	3.8	8.3	2.6	3.8	8
51.6	**48.0**	**53.6**	**42.9**	**50.8**	**50.0**	**30.4**	**34.2**	**50.0**	9
0.7	1.0	1.2	2.2	2.4	1.2	5.8	1.1	1.2	10
4.0	5.6	6.2	6.4	4.8	4.2	21.0	10.9	4.2	11
0.6	0.7	0.9	1.0	1.1	0.8	4.2	0.5	0.8	12
–	1.5	1.3	3.9	0.4	0.6	–	–	0.6	13
3.3	3.4	2.7	2.8	1.6	2.7	2.1	6.3	2.7	14
60.2	**60.2**	**65.9**	**59.2**	**61.1**	**59.5**	**63.5**	**53.0**	**59.5**	15
2.0	1.4	1.1	1.0	0.8	1.4	10.6	10.1	1.4	16
37.5	37.4	32.2	39.4	37.5	38.8	25.9	36.9	38.8	17
0.3	1.0	0.8	0.4	0.6	0.3	–	–	0.3	18
39.8	**39.8**	**34.1**	**40.8**	**38.9**	**40.5**	**36.5**	**47.0**	**40.5**	19
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	20

TABLE 5. Percentage Distribution of Gross Expenditure, by Provinces, 1968

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
General government services	10.3	2.1	5.1	7.8	6.0	4.5	4.2
Protection of persons and property	4.4	3.6	6.9	22.5	7.4	6.6	7.3
Public works	22.5	4.9	5.6	19.5	10.9	14.4	11.3
Sanitation and waterworks	33.4	3.2	6.8	25.2	10.0	7.1	7.7
Health	--	—	2.0	0.2	0.5	1.5	1.3
Social welfare	--	0.2	6.0	0.1	0.3	3.7	1.7
Recreation and community services	3.9	1.1	2.2	7.9	3.6	3.4	3.8
Education	2.4	75.0	56.9	3.2	46.5	50.4	51.7
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	4.2	7.6	4.6	7.1	9.9	5.2	5.3
Other long-term interest	3.6	0.4	0.2	0.1	--	—	—
Other	2.8	0.7	0.9	1.8	0.3	0.3	0.2
Own enterprises	2.5	—	--	0.4	—	0.5	1.6
Other expenditure	10.0	1.2	2.8	4.2	4.6	2.4	3.9
Gross expenditure	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total
General government services	4.0	3.2	4.1	4.8	20.2	24.8	4.8
Protection of persons and property	5.3	6.6	8.5	7.1	19.8	3.1	7.1
Public works	16.7	13.9	8.7	12.7	18.0	12.9	12.7
Sanitation and waterworks	6.2	7.2	8.2	8.2	29.7	15.6	8.2
Health	4.6	4.8	0.7	1.6	1.3	0.5	1.6
Social welfare	1.0	1.5	8.0	2.8	—	—	2.8
Recreation and community services	5.5	4.3	4.9	3.8	6.0	8.8	3.8
Education	48.7	50.5	47.8	48.7	—	32.1	48.7
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	4.8	5.4	5.7	6.5	4.5	1.9	6.5
Other long-term interest	--	—	—	--	—	—	--
Other	0.5	0.1	0.3	0.3	—	—	0.3
Own enterprises	0.3	0.3	--	0.3	—	--	0.3
Other expenditure	2.4	2.2	3.1	3.2	0.5	0.3	3.2
Gross expenditure	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

TABLE 6. Per Capita Ratios of Gross Revenue by Type and by Provinces, 1968

		Taxes	Transfers	Other	Total
Newfoundland[1]	$'000	10,573	5,849	7,974	24,396
Population 507,000, per capita in	$	21	11	16	48
Prince Edward Island	$'000	6,122	11,050	1,036	18,208
Population 110,000, per capita in	$	56	100	9	165
Nova Scotia	$'000	65,173	70,624	10,905	146,702
Population 760,000, per capita in	$	86	93	14	193
New Brunswick[1]	$'000	11,424	15,863	9,044	36,331
Population 624,000, per capita in	$	18	25	15	58
Quebec[1]	$'000	813,177	690,640	112,684	1,616,501
Population 5,927,000, per capita in	$	137	117	19	273
Ontario	$'000	1,286,854	993,092	213,794	2,493,740
Population 7,306,000, per capita in	$	176	136	29	341
Manitoba	$'000	129,461	107,346	32,936	269,743
Population 971,000, per capita in	$	133	111	34	278
Saskatchewan	$'000	147,613	94,129	33,936	275,678
Population 960,000, per capita in	$	154	98	35	287
Alberta	$'000	217,501	206,671	82,684	506,856
Population 1,526,000, per capita in	$	143	135	54	332
British Columbia	$'000	296,564	227,065	60,492	584,121
Population 2,007,000, per capita in	$	148	113	30	291
Yukon Territory	$'000	327	393	357	1,077
Population 15,000, per capita in	$	22	26	24	72
Northwest Territories	$'000	726	997	397	2,120
Population 31,000, per capita in	$	23	32	13	68

[1] See text page 7.

TABLE 7. Per Capita Ratios of Gross Expenditure by Function and by Provinces, 1968

		General government	Protection	Public works	Sanitation	Health	Social welfare
Newfoundland[1]	$'000	3,170	1,359	6,915	10,264	5	2
Population 507,000, per capita in	$	6	3	14	20	–	–
Prince Edward Island	$'000	387	667	896	600	–	45
Population 110,000, per capita in	$	4	6	8	5	–	–
Nova Scotia	$'000	8,058	10,945	8,836	10,796	3,120	9,395
Population 760,000, per capita in	$	11	14	12	14	4	12
New Brunswick[1]	$'000	3,265	9,376	8,129	10,534	87	34
Population 624,000, per capita in	$	5	15	13	17	–	–
Quebec[1]	$'000	106,053	131,103	193,407	178,875	8,579	5,947
Population 5,927,000, per capita in	$	18	22	32	30	1	1
Ontario	$'000	125,261	182,890	398,048	194,304	42,349	101,461
Population 7,306,000, per capita in	$	17	25	54	27	6	14
Manitoba	$'000	11,396	19,913	30,568	20,909	3,570	4,515
Population 971,000, per capita in	$	12	21	31	22	4	5
Saskatchewan	$'000	11,799	15,582	48,925	18,210	13,577	2,803
Population 960,000, per capita in	$	12	16	51	19	14	3
Alberta	$'000	18,832	38,305	80,760	41,703	27,955	8,444
Population 1,526,000, per capita in	$	13	25	53	27	18	6
British Columbia	$'000	25,440	53,353	54,645	51,713	4,302	49,962
Population 2,007,000, per capita in	$	13	27	27	26	2	25
Yukon Territory	$'000	158	155	141	232	10	–
Population 15,000, per capita in	$	11	10	9	16	1	–
Northwest Territories	$'000	608	77	316	382	12	–
Population 31,000, per capita in	$	20	3	10	12	–	–

		Recreation and community	Education	Debt interest	Other	Total
Newfoundland[1]	$'000	1,192	742	3,279	3,829	30,757
Population 507,000, per capita in	$	2	2	6	8	61
Prince Edward Island	$'000	201	13,873	1,601	229	18,499
Population 110,000, per capita in	$	2	126	15	2	168
Nova Scotia	$'000	3,505	90,021	9,087	4,469	158,232
Population 760,000, per capita in	$	5	118	12	6	208
New Brunswick[1]	$'000	3,277	1,358	3,750	1,928	41,738
Population 624,000, per capita in	$	6	2	6	3	67
Quebec[1]	$'000	63,316	827,469	184,175	81,595	1,780,519
Population 5,927,000, per capita in	$	11	140	31	14	300
Ontario	$'000	93,604	1,389,599	150,743	80,113	2,758,372
Population 7,306,000, per capita in	$	13	190	21	11	378
Manitoba	$'000	10,355	140,297	15,015	14,954	271,492
Population 971,000, per capita in	$	11	144	15	15	280
Saskatchewan	$'000	15,931	142,458	15,658	7,917	292,860
Population 960,000, per capita in	$	17	149	16	8	305
Alberta	$'000	24,934	293,371	32,114	14,503	580,921
Population 1,526,000, per capita in	$	16	192	21	10	381
British Columbia	$'000	30,802	299,793	37,479	20,051	627,540
Population 2,007,000, per capita in	$	15	149	19	10	313
Yukon Territory	$'000	47	–	35	4	782
Population 15,000, per capita in	$	3	–	2	–	52
Northwest Territories	$'000	217	788	47	8	2,455
Population 31,000, per capita in	$	7	25	2	–	79

[1] See text page 7.

TABLE 8. Conditional Transfers from Governments, by Function and by Provinces, 1968

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Federal:					
1	General government services	—	1	—	—	336
	Protection of persons and property:					
2	Fire	—	—	—	—	—
3	Police, law enforcement and corrections	—	—	—	—	—
4	Street lighting	—	—	—	—	—
5	Other	—	—	—	—	—
6	**Total protection of persons and property**	—	—	—	—	—
7	Public works	—	—	2,346	—	460
8	Sanitation and waterworks	46	26	79	21	2,108
	Health:					
9	Public health and medical, dental and allied services	—	—	—	—	—
10	Hospital care	—	—	—	—	—
11	Other	—	—	—	—	—
12	**Total health**	—	—	—	—	—
	Social welfare:					
13	Aid to the aged	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—
15	Child welfare	—	—	—	—	—
16	Other	—	—	—	—	—
17	**Total social welfare**	—	—	—	—	—
18	Recreation and community services	5	—	—	—	—
19	Education (excluding debenture debt charges)	—	—	—	—	—
20	Other expenditure	14	—	1,551	—	—
21	**Total federal (Table 1, item 23)**	**65**	**27**	**3,976**	**21**	**2,904**
	Provincial:					
22	General government services	—	22	12	104	—
	Protection of persons and property:					
23	Fire	—	24	878	8	1,046
24	Police, law enforcement and corrections	—	—	1,117	—	—
25	Street lighting	—	—	—	—	—
26	Other	8	—	—	—	—
27	**Total protection of persons and property**	**8**	**24**	**1,995**	**8**	**1,046**
28	Public works	1,386	76	3,379	168	28,802
29	Sanitation and waterworks	1,496	—	1,263	—	10,768
	Health:					
30	Public health and medical, dental and allied services	—	—	—	—	—
31	Hospital care	—	—	356	13	—
32	Other	—	—	—	—	—
33	**Total health**	—	—	**356**	**13**	—
	Social welfare:					
34	Aid to the aged	—	—	1,407	—	—
35	Aid to the unemployed and unemployable	—	—	4,517	—	—
36	Child welfare	—	—	—	—	—
37	Other	—	—	—	—	—
38	**Total social welfare**	—	—	**5,924**	—	—
39	Recreation and community services	87	10	502	18	—
40	Education (excluding debenture debt charges)	—	10,271	44,225	—	508,544
41	Other expenditure	241	—	115	1,134	562
42	**Total provincial (Table 1, item 24)**	**3,218**	**10,403**	**57,771**	**1,445**	**549,722**
43	**Total conditional transfers (Table 1, item 25)**	**3,283**	**10,430**	**61,747**	**1,466**	**552,626**

TABLE 8. Conditional Transfers from Governments, by Function and by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	—	103	440	—	—	440	1
—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	4
—	—	—	—	76	76	—	—	76	5
—	—	—	—	76	76	—	—	76	6
18,856	447	604	237	1,189	24,139	38	—	24,177	7
5,535	161	154	486	608	9,224	—	—	9,224	8
—	—	—	—	5	5	—	—	5	9
—	—	—	—	—	—	—	—	—	10
—	—	—	—	—	—	—	—	—	11
—	—	—	—	5	5	—	—	5	12
—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	17
—	—	—	8	239	252	—	—	252	18
—	—	—	—	—	—	—	—	—	19
3,302	—	118	101	120	5,206	—	—	5,206	20
27,693	**608**	**876**	**832**	**2,340**	**39,342**	**38**	**—**	**39,380**	21
—	—	55	62	73	328	—	8	336	22
—	—	—	—	172	2,128	33	1	2,162	23
—	—	85	189	7,002	8,393	—	—	8,393	24
—	70	—	—	—	70	4	—	74	25
—	17	—	119	107	251	--	—	251	26
—	**87**	**85**	**308**	**7,281**	**10,842**	**37**	**1**	**10,880**	27
168,094	4,317	15,609	18,626	29,318	269,775	38	80	269,893	28
4,187	—	1,063	873	3,970	23,620	35	25	23,680	29
—	—	—	—	—	—	—	1	1	30
—	—	228	1,101	—	1,698	—	—	1,698	31
6,075	—	—	414	507	6,996	—	—	6,996	32
6,075	**—**	**228**	**1,515**	**507**	**8,694**	**—**	**1**	**8,695**	33
—	—	—	—	—	1,407	—	—	1,407	34
49,955	2,485	1,051	352	35,213	93,573	—	—	93,573	35
—	—	—	—	—	—	—	—	—	36
—	—	—	3,203	126	3,329	—	—	3,329	37
49,955	**2,485**	**1,051**	**3,555**	**35,339**	**98,309**	**—**	**—**	**98,309**	38
1,483	45	748	443	757	4,093	4	29	4,126	39
636,190	88,416	69,455	141,850	140,498	1,639,449	—	381	1,639,830	40
10,556	711	819	1,104	394	15,636	—	—	15,636	41
876,540	**96,061**	**89,113**	**168,336**	**218,137**	**2,070,746**	**114**	**525**	**2,071,385**	42
904,233	**96,669**	**89,989**	**169,168**	**220,477**	**2,110,088**	**152**	**525**	**2,110,765**	43

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Provinces, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	10,573	6,122	65,173	11,424	813,177
2	Tax collections	10,243	5,958	62,214	11,424	806,590[1]
3	Tax collections as a percentage of taxation revenue ..... %	96.88	97.32	95.46	100.0	99.19
4	Taxes receivable, current and arrears (Table 12, item 7)	4,599	1,666	15,221	499	129,596
5	Taxes receivable as a percentage of taxation revenue ..... %	43.50	27.21	23.35	4.37	15.94

[1] Estimated.

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Provinces, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	1,301	836	3,788	2,966	113,057
2	Serial principal	618	262	4,905	3,522	91,273
3	Sinking fund requirements	386	322	191	131	941
4	**Total general**	**2,305**	**1,420**	**8,884**	**6,619**	**205,271**
	Schools:					
5	Interest	...	566	3,524	...	63,996[2]
6	Serial principal	...	392	4,468	...	62,229[2]
7	Sinking fund requirements	...	83	71	...	..
8	**Total schools**	...	**1,041**	**8,063**	...	**126,225**
9	**Total general and schools**	**2,305**	**2,461**	**16,947**	**6,619**	**331,496**
	Utilities:					
10	Interest	38	15	384	117	889
11	Serial principal	18	28	62	93	1,027
12	Sinking fund requirements	25	–	–	17	131
13	**Total utilities**	**81**	**43**	**446**	**227**	**2,047**
14	**Totals**	**2,386**	**2,504**	**17,393**	**6,846**	**333,543**

[1] Sinking fund requirements included in serial principal-general and schools for Ontario and Manitoba and in utilities-serial principal for Ontario, Manitoba and British Columbia.

TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable, by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,286,854	129,461	147,613	217,501	296,564	2,984,462	327	726	2,985,515	1
1,290,446	125,861	137,818	213,742	296,211	2,960,507	337	670	2,961,514	2
100.28	97.22	93.36	98.27	99.88	99.20	103.06	92.29	99.20	3
98,144	29,785	20,038	32,977	9,617	342,142	122	176	342,440	4
7.63	23.01	13.57	15.16	3.24	11.46	37.31	24.24	11.47	5

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
81,746	9,003	9,169	18,164	19,953	259,983	35	35	260,053	1
96,942	11,316	6,658	21,993	19,630	257,119[1]	30	60	257,209[1]	2
[1]	[1]	2,696	218	667	5,552[1]	--	--	5,552[1]	3
178,688	**20,319**	**18,523**	**40,375**	**40,250**	**522,654**	**65**	**95**	**522,814**	4
61,995	5,399	4,964	13,295	15,791	169,530	--	12	169,542	5
72,776	5,368	5,072	16,461	16,365	183,131[1]	--	33	183,164[1]	6
[1]	[1]	1,045	--	4,729	5,928[1]	--	--	5,928[1]	7
134,771	**10,767**	**11,081**	**29,756**	**36,885**	**358,589**	**--**	**45**	**358,634**	8
313,459	**31,086**	**29,604**	**70,131**	**77,135**	**881,243**	**65**	**140**	**881,448**	9
12,176	2,380	134	4,618	176	20,927	--	--	20,927	10
12,366	2,380	136	3,527	196	19,833[1]	--	--	19,833[1]	11
[1]	[1]	122	39	[1]	334[1]	--	--	334[1]	12
24,542	**4,760**	**392**	**8,184**	**372**	**41,094**	**--**	**--**	**41,094**	13
338,001	**35,846**	**29,996**	**78,315**	**77,507**	**922,337**	**65**	**140**	**922,542**	14

[1] Estimated.

CHART — 2

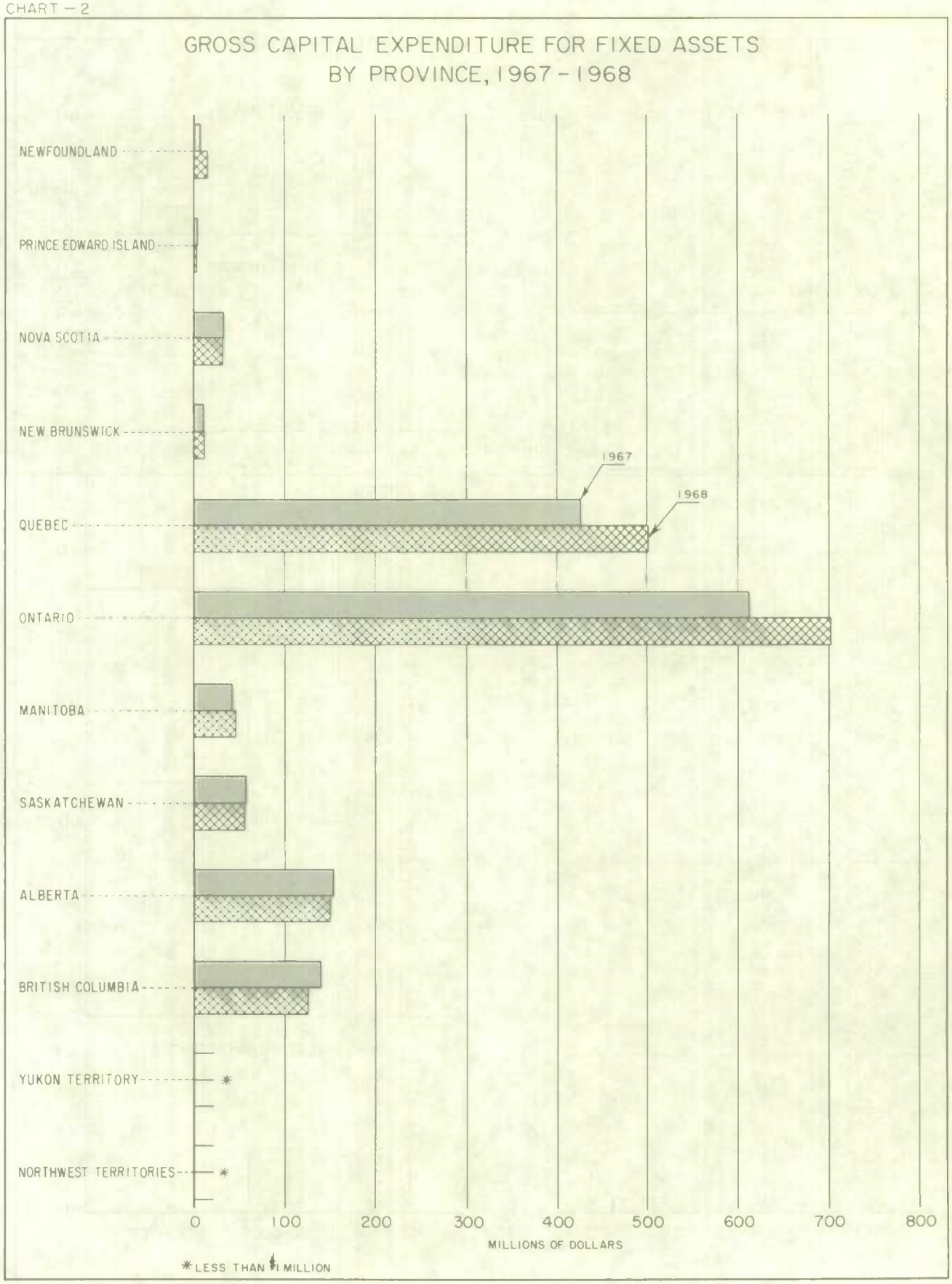
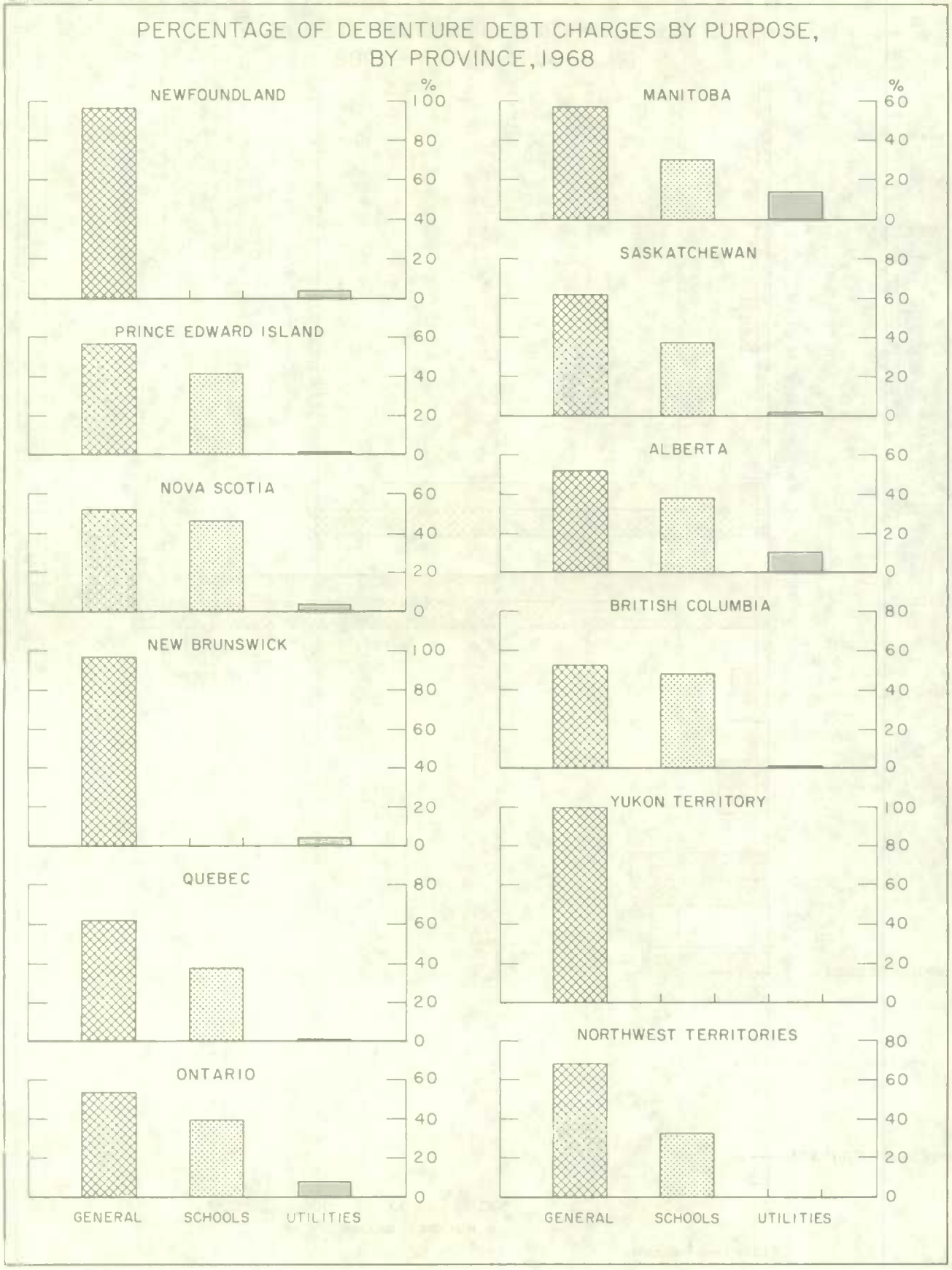

GROSS CAPITAL EXPENDITURE FOR FIXED ASSETS
BY PROVINCE, 1967 - 1968
NEWFOUNDLAND
PRINCE EDWARD ISLAND
NOVA SCOTIA
NEW BRUNSWICK
QUEBEC
ONTARIO
MANITOBA
SASKATCHEWAN
ALBERTA
BRITISH COLUMBIA
YUKON TERRITORY
NORTHWEST TERRITORIES
1967
1968
0
100
200
300
400
500
600
700
800
MILLIONS OF DOLLARS
* LESS THAN ½ MILLION

CHART — 3


PERCENTAGE OF DEBENTURE DEBT CHARGES BY PURPOSE, BY PROVINCE, 1968
NEWFOUNDLAND
PRINCE EDWARD ISLAND
NOVA SCOTIA
NEW BRUNSWICK
QUEBEC
ONTARIO
MANITOBA
SASKATCHEWAN
ALBERTA
BRITISH COLUMBIA
YUKON TERRITORY
NORTHWEST TERRITORIES
%
GENERAL
SCHOOLS
UTILITIES

SECTION B

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968

No.	Functional analysis	Newfoundland					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	3,170	3,170	–	–	–	–
	Protection of persons and property:						
2	Fire	481	481	–	–	–	–
3	Police, law enforcement and corrections	114	114	–	–	–	–
4	Street lighting	611	611	–	–	–	–
5	Other	153	153	–	–	–	–
6	**Total protection of persons and property**	**1,359**	**1,359**	–	–	–	–
7	Public works	6,915	6,915	–	–	–	–
8	Sanitation and waterworks	10,264	10,264	–	–	–	–
	Health:						
9	Public health and medical, dental and allied services	5	5	–	–	–	–
10	Hospital care	–	–	–	–	–	–
11	Other	–	–	–	–	–	–
12	**Total health**	**5**	**5**	–	–	–	–
	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	1,192	1,192	–	–	–	–
19	Education (excluding debenture debt charges)	742	742	–	–	–	–
	Debt charges (excluding retirements):						
20	Debenture interest	1,301	–	–	1,301	–	–
21	Other long-term interest	1,119	–	–	1,119	–	–
22	Other	859	–	–	859	–	–
23	**Total debt charges**	**3,279**	–	–	**3,279**	–	–
24	Own enterprises	761	–	–	–	–	761
	Other expenditures:						
25	Provision for reserves	406	–	–	–	–	406
26	Special projects	–	–	–	–	–	–
27	Other	2,662	2,662	–	–	–	–
28	**Total other expenditures**	**3,068**	**2,662**	–	–	–	**406**
29	**Gross expenditure (cost of services provided)**	**30,757**	**26,311**	–	**3,279**	–	**1,167**

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968

Prince Edward Island						Nova Scotia						
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	No.
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
387	387	–	–	–	–	8,058	8,058	–	–	–	–	1
227	227	–	–	–	–	3,594	3,594	–	–	–	–	2
440	440	–	–	–	–	5,707	5,707	–	–	–	–	3
–	–	–	–	–	–	1,225	1,225	–	–	–	–	4
–	–	–	–	–	–	419	419	–	–	–	–	5
667	**667**	**–**	**–**	**–**	**–**	**10,945**	**10,945**	**–**	**–**	**–**	**–**	6
896	896	–	–	–	–	8,836	8,836	–	–	–	–	7
600	600	–	–	–	–	10,796	10,796	–	–	–	–	8
–	–	–	–	–	–	837	837	–	–	–	–	9
–	–	–	–	–	–	2,283	–	–	–	2,283	–	10
–	–	–	–	–	–	–	–	–	–	–	–	11
–	**–**	**–**	**–**	**–**	**–**	**3,120**	**837**	**–**	**–**	**2,283**	**–**	12
–	–	–	–	–	–	3,732	3,732	–	–	–	–	13
45	–	45	–	–	–	4,681	–	4,681	–	–	–	14
–	–	–	–	–	–	880	880	–	–	–	–	15
–	–	–	–	–	–	102	102	–	–	–	–	16
45	**–**	**45**	**–**	**–**	**–**	**9,395**	**4,714**	**4,681**	**–**	**–**	**–**	17
201	201	–	–	–	–	3,505	3,505	–	–	–	–	18
13,873	13,873	–	–	–	–	90,021	90,021	–	–	–	–	19
1,402	–	–	1,402	–	–	7,312	–	–	7,312	–	–	20
66	–	–	66	–	–	348	–	–	348	–	–	21
133	–	–	133	–	–	1,427	–	–	1,427	–	–	22
1,601	**–**	**–**	**1,601**	**–**	**–**	**9,087**	**–**	**–**	**9,087**	**–**	**–**	23
–	–	–	–	–	–	2	–	–	–	–	2	24
135	–	–	–	–	135	1,413	–	–	–	–	1,413	25
–	–	–	–	–	–	–	–	–	–	–	–	26
94	94	–	–	–	–	3,054	3,054	–	–	–	–	27
229	**94**	**–**	**–**	**–**	**135**	**4,467**	**3,054**	**–**	**–**	**–**	**1,413**	28
18,499	**16,718**	**45**	**1,601**	**–**	**135**	**158,232**	**140,766**	**4,681**	**9,087**	**2,283**	**1,415**	29

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968 – Continued

No.	Functional analysis	New Brunswick					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	3,265	3,265	–	–	–	–
	Protection of persons and property:						
2	Fire	3,786	3,786	–	–	–	–
3	Police	3,381	3,381	–	–	–	–
4	Street lighting	929	929	–	–	–	–
5	Other	1,280	1,280	–	–	–	–
6	**Total protection of persons and property**	**9,376**	**9,376**	–	–	–	–
7	Public works	8,129	8,129	–	–	–	–
8	Sanitation and waterworks	10,534	10,534	–	–	–	–
	Health:						
9	Public health and medical, dental and allied services	86	86	–	–	–	–
10	Hospital care	–	–	–	–	–	–
11	Other	1	1	–	–	–	–
12	**Total health**	**87**	**87**	–	–	–	–
	Social welfare:						
13	Aid to the aged	–	–	–	–	–	–
14	Aid to the unemployed and unemployable	34	–	34	–	–	–
15	Child welfare	–	–	–	–	–	–
16	Other	–	–	–	–	–	–
17	**Total social welfare**	**34**	–	**34**	–	–	–
18	Recreation and community services	3,277	3,277	–	–	–	–
19	Education (excluding debenture debt charges)	1,358	1,358	–	–	–	–
	Debt charges (excluding retirements):						
20	Debenture interest	2,966	–	–	2,966	–	–
21	Other long-term interest	34	–	–	34	–	–
22	Other	750	–	–	750	–	–
23	**Total debt charges**	**3,750**	–	–	**3,750**	–	–
24	Own enterprises	160	–	–	–	–	160
	Other expenditures:						
25	Provision for reserves	214	–	–	–	–	214
26	Special projects	–	–	–	–	–	–
27	Other	1,554	1,554	–	–	–	–
28	**Total other expenditures**	**1,768**	**1,554**	–	–	–	214
29	**Gross expenditure (cost of services provided)**	**41,738**	**37,580**	**34**	**3,750**	–	374

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968 – Continued

Quebec						Ontario						
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	No.
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
106,053	106,053	–	–	–	–	125,261	125,261	–	–	–	–	1
39,019	39,019	–	–	–	–	60,461	60,461	–	–	–	–	2
73,615	73,615	–	–	–	–	86,659	86,659	–	–	–	–	3
9,742	9,742	–	–	–	–	12,184	12,184	–	–	–	–	4
8,727	8,727	–	–	–	–	23,586	23,586	–	–	–	–	5
131,103	**131,103**	–	–	–	–	**182,890**	**182,890**	–	–	–	–	6
193,407	193,407	–	–	–	–	398,048	398,048	–	–	–	–	7
178,875	178,875	–	–	–	–	194,304	194,304	–	–	–	–	8
6,146	6,146	–	–	–	–	12,587	12,587	–	–	–	–	9
1,379	–	–	–	1,379	–	24,469	–	–	–	24,469	–	10
1,054	1,054	–	–	–	–	5,293	5,293	–	–	–	–	11
8,579	**7,200**	–	–	**1,379**	–	**42,349**	**17,880**	–	–	**24,469**	–	12
96	96	–	–	–	–	8,584	8,584	–	–	–	–	13
478	–	478	–	–	–	74,001	–	74,001	–	–	–	14
266	266	–	–	–	–	9,106	9,106	–	–	–	–	15
5,107	1,787	3,320	–	–	–	9,770	9,770	–	–	–	–	16
5,947	**2,149**	**3,798**	–	–	–	**101,461**	**27,460**	**74,001**	–	–	–	17
63,316	63,316	–	–	–	–	93,604	93,604	–	–	–	–	18
827,469	827,469	–	–	–	–	1,389,599	1,389,599	–	–	–	–	19
177,053	–	–	177,053	–	–	143,741	–	–	143,741	–	–	20
900	–	–	900	–	–	–	–	–	–	–	–	21
6,222	–	–	6,222	–	–	7,002	–	–	7,002	–	–	22
184,175	–	–	**184,175**	–	–	**150,743**	–	–	**150,743**	–	–	23
–	–	–	–	–	–	13,776	–	–	–	–	13,776	24
6,632	–	–	–	–	6,632	23,810	–	–	–	–	23,810	25
–	–	–	–	–	–	–	–	–	–	–	–	26
74,963	74,963	–	–	–	–	42,527	42,527	–	–	–	–	27
81,595	**74,963**	–	–	–	**6,632**	**66,337**	**42,527**	–	–	–	**23,810**	28
1,780,519	**1,584,535**	**3,798**	**184,175**	**1,379**	**6,632**	**2,758,372**	**2,471,573**	**74,001**	**150,743**	**24,469**	**37,586**	29

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968 – Continued

No.	Functional analysis	Manitoba					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	11,396	11,396	–	–	–	–
	Protection of persons and property:						
2	Fire	7,581	7,581	–	–	–	–
3	Police, law enforcement and corrections	9,011	9,011	–	–	–	–
4	Street lighting	1,967	1,967	–	–	–	–
5	Other	1,354	1,354	–	–	–	–
6	**Total protection of persons and property**	**19,913**	**19,913**	–	–	–	–
7	Public works	30,568	30,568	–	–	–	–
8	Sanitation and waterworks	20,909	20,909	–	–	–	–
	Health:						
9	Public health and medical, dental and allied services	1,679	1,679	–	–	–	–
10	Hospital care	1,768	–	–	–	1,768	–
11	Other	123	123	–	–	–	–
12	**Total health**	**3,570**	**1,802**	–	–	**1,768**	–
	Social welfare:						
13	Aid to the aged	–	–	–	–	–	–
14	Aid to the unemployed and unemployable	4,248	–	4,248	–	–	–
15	Child welfare	5	5	–	–	–	–
16	Other	262	262	–	–	–	–
17	**Total social welfare**	**4,515**	**267**	**4,248**	–	–	–
18	Recreation and community services	10,355	10,355	–	–	–	–
19	Education (excluding debenture debt charges)	140,297	140,297	–	–	–	–
	Debt charges (excluding retirements):						
20	Debenture interest	14,402	–	–	14,402	–	–
21	Other long-term interest	–	–	–	–	–	–
22	Other	613	–	–	613	–	–
23	**Total debt charges**	**15,015**	–	–	**15,015**	–	–
24	Own enterprises	4,362	–	–	–	–	4,362
	Other expenditures:						
25	Provision for reserves	3,061	–	–	–	–	3,061
26	Special projects	–	–	–	–	–	–
27	Other	7,531	7,531	–	–	–	–
28	**Total other expenditures**	**10,592**	**7,531**	–	–	–	3,061
29	**Gross expenditure (cost of services provided)**	**271,492**	**243,038**	**4,248**	**15,015**	**1,768**	7,423

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968 — Continued

Saskatchewan						Alberta						
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	No.
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		
thousands of dollars												
11,799	11,799	—	—	—	—	18,832	18,832	—	—	—	—	1
5,145	5,145	—	—	—	—	11,884	11,884	—	—	—	—	2
6,759	6,759	—	—	—	—	14,626	14,626	—	—	—	—	3
1,863	1,863	—	—	—	—	2,432	2,432	—	—	—	—	4
1,815	1,815	—	—	—	—	9,363	9,363	—	—	—	—	5
15,582	**15,582**	—	—	—	—	**38,305**	**38,305**	—	—	—	—	6
48,925	48,925	—	—	—	—	80,760	80,760	—	—	—	—	7
18,210	18,210	—	—	—	—	41,703	41,703	—	—	—	—	8
1,058	1,058	—	—	—	—	5,264	5,264	—	—	—	—	9
12,239	—	—	—	12,239	—	21,523	—	—	—	21,523	—	10
280	280	—	—	—	—	1,168	1,168	—	—	—	—	11
13,577	**1,338**	—	—	**12,239**	—	**27,955**	**6,432**	—	—	**21,523**	—	12
465	465	—	—	—	—	278	278	—	—	—	—	13
2,197	—	2,197	—	—	—	352	—	352	—	—	—	14
—	—	—	—	—	—	—	—	—	—	—	—	15
141	141	—	—	—	—	7,814	781	7,033	—	—	—	16
2,803	**606**	**2,197**	—	—	—	**8,444**	**1,059**	**7,385**	—	—	—	17
15,931	15,931	—	—	—	—	24,934	24,934	—	—	—	—	18
142,458	142,458	—	—	—	—	293,371	293,371	—	—	—	—	19
14,133	—	—	14,133	—	—	31,459	—	—	31,459	—	—	20
58	—	—	58	—	—	—	—	—	—	—	—	21
1,467	—	—	1,467	—	—	655	—	—	655	—	—	22
15,658	—	—	**15,658**	—	—	**32,114**	—	—	**32,114**	—	—	23
951	—	—	—	—	951	1,810	—	—	—	—	1,810	24
3,997	—	—	—	—	3,997	4,155	—	—	—	—	4,155	25
—	—	—	—	—	—	—	—	—	—	—	—	26
2,969	2,969	—	—	—	—	8,538	8,538	—	—	—	—	27
6,966	**2,969**	—	—	—	**3,997**	**12,693**	**8,538**	—	—	—	**4,155**	28
232,560	**257,818**	**2,197**	**15,658**	**12,239**	**4,948**	**580,921**	**513,934**	**7,385**	**32,114**	**21,523**	**5,965**	29

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968 – Continued

No.	Functional analysis	British Columbia					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	25,440	25,440	–	–	–	–
	Protection of persons and property:						
2	Fire	17,030	17,030	–	–	–	–
3	Police, law enforcement and corrections	24,860	24,860	–	–	–	–
4	Street lighting	2,563	2,563	–	–	–	–
5	Other	8,900	8,900	–	–	–	–
6	**Total protection of persons and property**	**53,353**	**53,353**	–	–	–	–
7	Public works	54,645	54,645	–	–	–	–
8	Sanitation and waterworks	51,713	51,713	–	–	–	–
	Health:						
9	Public health and medical, dental and allied services	3,227	3,227	–	–	–	–
10	Hospital care	669	–	–	–	669	–
11	Other	406	406	–	–	–	–
12	**Total health**	**4,302**	**3,633**	–	–	**669**	–
	Social welfare:						
13	Aid to the aged	2,214	2,214	–	–	–	–
14	Aid to the unemployed and unemployable	45,664	–	45,664	–	–	–
15	Child welfare	–	–	–	–	–	–
16	Other	2,084	2,084	–	–	–	–
17	**Total social welfare**	**49,962**	**4,298**	**45,664**	–	–	–
18	Recreation and community services	30,802	30,802	–	–	–	–
19	Education (excluding debenture debt charges)	299,793	299,793	–	–	–	–
	Debt charges (excluding retirements):						
20	Debenture interest	35,744	–	–	35,744	–	–
21	Other long-term interest	–	–	–	–	–	–
22	Other	1,735	–	–	1,735	–	–
23	**Total debt charges**	**37,479**	–	–	**37,479**	–	–
24	Own enterprises	289	–	–	–	–	289
	Other expenditures:						
25	Provision for reserves	13,034	–	–	–	–	13,034
26	Special projects	–	–	–	–	–	–
27	Other	6,728	6,728	–	–	–	–
28	**Total other expenditures**	**19,762**	**6,728**	–	–	–	**13,034**
29	**Gross expenditure (cost of services provided)**	**627,540**	**530,405**	**45,664**	**37,479**	**669**	**13,323**

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968 – Continued

Yukon						Northwest Territories						
Total as per Table 2	Economic analysis				Other	Total as per Table 2	Economic analysis				Other	
	Goods and services	Transfer payments					Goods and services	Transfer payments				
		To persons	Interest on public debt	Other levels				To persons	Interest on public debt	Other levels		No.
thousands of dollars												
158	158	–	–	–	–	608	608	–	–	–	–	1
112	112	–	–	–	–	47	47	–	–	–	–	2
14	14	–	–	–	–	–	–	–	–	–	–	3
18	18	–	–	–	–	23	23	–	–	–	–	4
11	11	–	–	–	–	7	7	–	–	–	–	5
155	**155**	–	–	–	–	**77**	**77**	–	–	–	–	6
141	141	–	–	–	–	316	316	–	–	–	–	7
232	232	–	–	–	–	382	382	–	–	–	–	8
10	10	–	–	–	–	2	2	–	–	–	–	9
–	–	–	–	–	–	10	–	–	–	10	–	10
–	–	–	–	–	–	–	–	–	–	–	–	11
10	**10**	–	–	–	–	**12**	**2**	–	–	**10**	–	12
–	–	–	–	–	–	–	–	–	–	–	–	13
–	–	–	–	–	–	–	–	–	–	–	–	14
–	–	–	–	–	–	–	–	–	–	–	–	15
–	–	–	–	–	–	–	–	–	–	–	–	16
–	–	–	–	–	–	–	–	–	–	–	–	17
47	47	–	–	–	–	217	217	–	–	–	–	18
–	–	–	–	–	–	788	788	–	–	–	–	19
35	–	–	35	–	–	47	–	–	47	–	–	20
–	–	–	–	–	–	–	–	–	–	–	–	21
–	–	–	–	–	–	–	–	–	–	–	–	22
35	–	–	**35**	–	–	**47**	–	–	**47**	–	–	23
–	–	–	–	–	–	1	–	–	–	–	1	24
3	–	–	–	–	3	5	–	–	–	–	5	25
–	–	–	–	–	–	–	–	–	–	–	–	26
1	1	–	–	–	–	2	2	–	–	–	–	27
4	**1**	–	–	–	**3**	**7**	**2**	–	–	–	**5**	28
782	**744**	–	**35**	–	**3**	**2,455**	**2,392**	–	**47**	**10**	**6**	29

TABLE 11. Functional-economic Cross-classification of Gross Expenditure for the Year Ended December 31, 1968 – Concluded

No.	Functional analysis	Canada total					
		Total as per Table 2	Economic analysis				Other
			Goods and services	Transfer payments			
				To persons	Interest on public debt	Other levels	
		thousands of dollars					
1	General government services	314,427	314,427	–	–	–	–
	Protection of persons and property:						
2	Fire	149,367	149,367	–	–	–	–
3	Police, law enforcement and corrections	225,186	225,186	–	–	–	–
4	Street lighting	33,557	33,557	–	–	–	–
5	Other	55,615	55,615	–	–	–	–
6	**Total protection of persons and property**	**463,725**	**463,725**	–	–	–	–
7	Public works	831,586	831,586	–	–	–	–
8	Sanitation and waterworks	538,522	538,522	–	–	–	–
	Health:						
9	Public health and medical, dental and allied services	30,901	30,901	–	–	–	–
10	Hospital care	64,340	–	–	–	64,340	–
11	Other	8,325	8,325	–	–	–	–
12	**Total health**	**103,566**	**39,226**	–	–	**64,340**	–
	Social welfare:						
13	Aid to the aged	15,369	15,369	–	–	–	–
14	Aid to the unemployed and unemployable	131,700	–	131,700	–	–	–
15	Child welfare	10,257	10,257	–	–	–	–
16	Other	25,282	14,929	10,353	–	–	–
17	**Total social welfare**	**182,608**	**40,555**	**142,053**	–	–	–
18	Recreation and community services	247,381	247,381	–	–	–	–
19	Education (excluding debenture debt charges)	3,199,769	3,199,769	–	–	–	–
	Debt charges (excluding retirements):						
20	Debenture interest	429,595	–	–	429,595	–	–
21	Other long-term interest	2,525	–	–	2,525	–	–
22	Other	20,863	–	–	20,863	–	–
23	**Total debt charges**	**452,983**	–	–	**452,983**	–	–
24	Own enterprises	22,112	–	–	–	–	22,112
	Other expenditures:						
25	Provision for reserves	56,865	–	–	–	–	56,865
26	Special projects	–	–	–	–	–	–
27	Other	150,623	150,623	–	–	–	–
28	**Total other expenditures**	**207,488**	**150,623**	–	–	–	**56,865**
29	**Gross expenditure (cost of services provided)**	**6,564,167**	**5,825,814**	**142,053**	**452,983**	**64,340**	**78,977**

SECTION C

TABLE 12. Consolidated Assets,[1] by Provinces, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.[2]
		thousands of dollars				
1	Cash	1,961	473	4,361	1,773	58,617
2	Investments	2,429	5,182	17,473	10,695	72,848
	Accounts receivable:					
3	Sundry (gross)	1,455	316	16,146	4,384	88,041
4	Due from federal government	147	—	1,104	—	7,855
5	Due from provincial governments	1,638	2	5,416	—	42,707
6	Due from special districts	—	—	14	—	—
7	Taxes receivable (gross)	4,599	1,666	15,221	499	129,596
8	Property acquired for taxes (gross)	—	2	580	—	1,014
9	General fixed assets (gross)	108,506	38,892	397,684	161,639	3,613,628
10	Due from other boards and commissions	—	—	—	—	67,235[4]
11	Due from trust funds	—	—	—	8	—
12	Other assets	5,295	700	6,742	3,945	132,902
13	**Total assets**	**126,030**	**47,233**	**464,741**	**182,943**	**4,214,443**
14	Deficits and/or extraordinary expenses capitalized	2,205	4	14,014	191	67,084
15	**Totals**	**128,235**	**47,237**	**478,755**	**183,134**	**4,281,527**

[1] Interfund balances, inter-municipal accounts receivable eliminated.
[2] Data for Quebec schools not available.

TABLE 13. Consolidated Liabilities,[1] by Provinces, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.[2]
		thousands of dollars				
1	Bank overdrafts and temporary loans	19,540	2,228	37,741	9,156	171,694
	Accounts payable:					
2	Sundry	4,545	179	6,074	3,119	107,074
3	Due to federal government	118	—	25	32	133
4	Due to provincial governments	795	—	337	—	18,880
5	Due to special districts	—	—	—	—	8,218
6	Debenture debt (gross)	25,554	14,591	151,316	59,369	2,301,174[5]
	Other long-term indebtedness:					
7	Due to province	8,183	28	1,667	3,934	—
8	Due to federal government enterprises	5,404	27	—	2,098	—
9	Other	3,856	—	4,132	4,802	—
10	Due to other boards and commissions	—	—	—	—	—
11	Due to trust funds	—	—	207	—	—
12	Other liabilities	6,182	106	11,363	3,138	116,204[6]
13	**Total liabilities**	**74,177**	**17,159**	**212,862**	**85,648**	**2,723,377**
14	Surplus (including reserves and investment in capital assets)	54,058	30,078	265,893	97,486	1,558,150
15	**Totals**	**128,235**	**47,237**	**478,755**	**183,134**	**4,281,527**

[1] Interfund balances, inter-municipal accounts payable eliminated.
[2] Data for Quebec schools not available.
[3] Includes treasury bills 544.
[4] Territorial government.

TABLE 12. Consolidated Assets,[1] by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total[2]	Yukon	N.W.T.	Total[2]	No.
				thousands of dollars					
78,464	46,314	34,596	32,735	43,699	302,993	63	244	303,300	1
326,319	29,390	50,700	54,933	120,253	690,222	110	—	690,332	2
25,957	10,933	19,285	25,413	9,623	201,553	44	429	202,026	3
12,179	654	863	1,365	748	24,915	45	45	25,005	4
104,401	33,263	12,506	9,019	8,633	217,585	70[3]	131[3]	217,786	5
—	—	28	—	1,121	1,163	—	—	1,163	6
98,144	29,785	20,038	32,977	9,617	342,142	122	176	342,440	7
1,130	—	4,967	5,113	856	13,662	1	34	13,697	8
3,984,548	561,724	772,424	1,552,552	1,392,048	12,583,645	2,829	8,742	12,595,216	9
—	—	—	—	—	67,235	—	—	67,235	10
—	73	62	—	64	207	—	—	207	11
76,653	8,685	30,145	57,511	18,781	341,359	4	458	341,821	12
4,707,795	**720,821**	**945,614**	**1,771,618**	**1,605,443**	**14,786,681**	**3,288**	**10,259**	**14,800,228**	13
—	462	573	2,226	1,307	88,066	—	166	88,232	14
4,707,795	**721,283**	**946,187**	**1,773,844**	**1,606,750**	**14,874,747**	**3,288**	**10,425**	**14,888,460**	15

[3] Territorial government.
[4] 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 — 67,235.

TABLE 13. Consolidated Liabilities,[1] by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total[2]	Yukon	N.W.T.	Total[2]	No.
				thousands of dollars					
199,086	55,063	13,748	17,719	22,879	548,854	—	301	549,155	1
72,653	18,008	14,585	38,550	11,463	276,250	78	439	276,767	2
2,569	78	9	61	1,318	4,343	—	—	4,343	3
7,163	403	921	1,881[3]	210	30,590	—	23[4]	30,613	4
—	—	152	61	135	8,566	—	—	8,566	5
3,062,423[6]	309,046	276,513	758,545	757,784[7]	7,716,315[6]	823	1,051	7,718,189[6]	6
403	87	3,313	—	1,597	19,212	—	—	19,212	7
—	—	—	—	783	8,312	—	—	8,312	8
436	47	—	1,456	2,224	16,953	—	287	17,240	9
—	—	—	—	—	—	—	—	—	10
—	156	264	4,791	961	6,379	—	—	6,379	11
31,842	15,998	9,810	24,215	18,723	237,581	34	307	237,922	12
3,376,575	**398,886**	**319,315**	**847,279**	**818,077**	**8,873,355**	**935**	**2,408**	**8,876,698**	13
1,331,220	322,397	626,872	926,565	788,673	6,001,392	2,353	8,017	6,011,762	14
4,707,795	**721,283**	**946,187**	**1,773,844**	**1,606,750**	**14,874,747**	**3,288**	**10,425**	**14,888,460**	15

[5] Includes 39,930 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.
[6] Includes other long-term indebtedness due to Ontario Water Resources Commission.
[7] Includes 1,216 short-term capital borrowings.
[8] Includes 67,235. Same as footnote 4, Table 12, Quebec.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Total liabilities reported for municipalities by the Departments of Municipal Affairs	130,075	...	472,732	181,204
	Additions:				
	Liabilities not included in departmental reports on municipalities:				
2	Local school authorities	–	...	–	–
3	Municipal enterprises	–	...	28,554	5,879
4	Special municipal activities (see commentary on assets and liabilities)	17	...	–	–
5	Other	610[2]	...	–	5,251[3]
	Deductions:				
6	Inter-municipal eliminations	–	...	345	44
7	Interfund eliminations	2,467	...	22,186	9,156
8	Duplication of debt	–	...	–	–
9	Surplus, reserves and investment in capital assets	54,058	...	265,893	97,486
10	**Total consolidated liabilities (per Table 13, item 13)**	**74,177**	**17,159[4]**	**212,862**	**85,648**
11	Sinking funds	141	3,362	4,088	3,253
12	Adjustment	- 938	- 14	- 1,055	- 4,878
13	**Total direct debt (per Table 18, item 7)**	**73,098**	**13,783**	**207,719**	**77,517**

[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 15. Analysis of Debenture Debt, by Purpose and by Provinces, 1968

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[1]	15,569	9,184	1,911	7,208	63,597	3,324	53,635[2]	3,088	2,154,301[3]	..	779,648	723,980
2	Schools	...	...	1,663	3,556	68,717	1,823	–	–	[5]	[5]	979,948[6]	296,733
3	**Sub-totals**	**15,569**	**9,184**	**3,574**	**10,764**	**132,314**	**5,147**	**53,635**	**3,088**	**2,154,301[3,5]**	[5]	**1,759,596**	**1,020,713**
	Utilities:												
4	Electric light and power	248	–	253	–	781	8	2,291	303	...	...	110,915	–
5	Gas supply systems	...	...	–	–	–	–	–	–	...	...	4,299	–
6	Transit systems	–	–	–	–	–	–	–	–	...	39,930	95,454	24,652
7	Telephone systems	...	...	–	–	–	–	–	–	...	...	6,578	–
8	Central heating	...	...	–	–	–	–	–	–	...	...	–	–
9	Ferries	...	...	–	–	270	–	–	–	...	...	–	–
10	Airports	...	...	–	–	–	–	–	–	...	...	–	–
11	Housing	...	...	–	–	5,566	–	52	–	...	...	10,431	–
12	Parking authorities	...	...	–	–	–	–	–	–	...	...	16,727	–
13	Other	155	398	–	–	6,830	400	–	–	55,839[5]	51,104	13,058	–
14	**Sub-totals**	**403**	**398**	**253**	–	**13,447**	**408**	**2,343**	**303**	**55,839[5]**	**91,034[5]**	**257,462**	**24,652**
15	Unclassified	–	–	–	–	–	–	–	–	–	–	–	–
16	**Total debenture debt**	**15,972**	**9,582**	**3,827**	**10,764**	**145,761**	**5,555**	**55,978**	**3,391**	**2,210,140[3,5]**	**91,034[5]**	**2,017,058[6]**	**1,045,365**

[1] Includes other long term indebtedness due to Ontario Water Resources Commission.
[2] Includes some electric light for city of Moncton.
[3] Includes an unidentifiable amount of sinking fund.
[4] Whitehorse only.

TABLE 14. Reconciliation of Consolidated Liabilities with Reports of Provincial Governments on Municipal Statistics for Fiscal Year Ended December 31, 1968

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
4,258,386	4,378,757	444,355	674,046	1,252,172	1,179,612	1
...	230,291	218,078	317,869	557,181	309,030	2
119,857[1]	526,678	–	–	–	243,530	3
–	–	–	–	16,544	2,059	4
–	–	63,257	–	–	–	5
10,161	57,209	576	84	574	23,017	6
86,555	156,664	3,831	45,644	51,479	104,464	7
–	214,058	–	–	–	–	8
1,558,150	1,331,220	322,397	626,872	926,565	788,673	9
2,723,377	**3,376,575**	**398,886**	**319,315**	**847,279**	**818,077**	10
6,161	283,705	30,012	28,209	5,717	72,856	11
– 3,097	– 2,271	–	1	– 5,072	– 598	12
2,714,119	**3,090,599**	**368,874**	**291,107**	**836,490**	**744,623**	13

[1] Sinking Fund Balance Sheet, Cities and Towns.
[4] Compiled by Dominion Bureau of Statistics.

TABLE 15. Analysis of Debenture Debt, by Purpose and by Provinces, 1968

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														
101,440	68,853	120,014	68,446	395,812	6,517	277,476	161,089	5,015,092	823[4]	–	770	–	5,016,685	1
92,994	7,497	73,633[3]	12,201	272,748[3]	–	311,729	4,902	2,128,144[5]	...	...	281	...	2,128,425[5]	2
194,434	**76,350**	**193,647**	**80,647**	**668,560**	**6,517**	**589,205**	**165,991**	**7,143,236[5]**	**823**	–	**1,051**	–	**7,145,110[5]**	3
4,161	24,000	68	–	38,537	1,050	1,771	–	184,386	...	...	[7]	...	184,386	4
–	–	–	–	2,691	–	–	–	6,990	...	...	...	...	6,990	5
4,181	5,300	659	1,492	9,700	–	–	–	181,368	...	...	...	...	181,368	6
–	–	–	–	29,442	1,900	174	–	38,094	...	...	...	...	38,094	7
620	–	–	–	–	–	–	–	620	...	...	...	...	620	8
–	–	–	–	–	–	–	–	270	...	...	...	...	270	9
–	–	–	–	148	–	–	–	148	...	...	...	...	148	10
–	–	–	–	–	–	–	–	16,049	...	...	...	...	16,049	11
–	–	–	–	–	–	–	–	16,727	...	...	...	...	16,727	12
–	–	–	–	–	–	843	–	128,427	...	...	...	...	128,427	13
8,962	**29,300**	**727**	**1,492**	**80,518**	**2,950**	**2,588**	–	**573,079**	....	...	–	–	**573,079**	14
–	–	–	–	–	–	–	–	–	–	–	–	–	–	15
203,396	**105,650**	**194,374[3]**	**82,139**	**749,078[3]**	**9,467**	**591,793**	**165,991**	**7,716,315[5]**	**823**	–	**1,051**	–	**7,718,189[5]**	16

[3] Data for Quebec schools not available.
[5] Includes Roman Catholic separate schools and public schools in unorganized areas.
[7] Included in general, not separable.

TABLE 16. Changes in Gross Debenture Debt during 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.[1]
		thousands of dollars				
1	Gross debenture debt as at December 31, 1967	26,185	14,999	139,650	57,153	2,185,612
2	Debentures sold during 1968	416	679	21,363	5,979	271,163
3	Debentures retired during 1968	1,047	1,087	9,697	3,763	155,601
4	Gross debenture debt as at December 31, 1968	25,554	14,591	151,316	59,369	2,301,174

[1] Data for Quebec schools not available.

TABLE 17. Analysis of Debenture Debt classified by Place of Payment and by Provinces, 1968

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que.[1]
		thousands of dollars				
1	Canada only	23,216	14,591	147,633	59,369	1,689,740
2	England only	—	—	—	—	3,168
3	England and Canada	—	—	—	—	469
4	U.S.A. only	2,338	—	2,608	—	567,718
5	U.S.A. and Canada	—	—	1,075	—	8,814
6	England, U.S.A. and Canada	—	—	—	—	—
7	Switzerland and Germany	—	—	—	—	31,265[2]
8	**Totals**	**25,554**	**14,591**	**151,316**	**59,369**	**2,301,174**

[1] Data for Quebec schools not available.
[2] Includes an unidentifiable amount payable in U.S.A.

TABLE 18. Direct Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.[1]
		thousands of dollars				
	Direct debt					
1	Debenture debt[2]	25,554	14,591	151,316	59,369	2,301,174
2	Deduct sinking funds	141	3,362	4,088	3,253	6,161
3	Item 1 less item 2	25,413	11,229	147,228	56,116	2,295,013
4	Temporary loans and overdrafts	19,528	2,228	37,298	9,155	170,112
5	Accounts and other payables	21,985	220	12,093	9,154	134,171
6	Other liabilities	6,172	106	11,100	3,092	114,823
7	**Total direct debt less sinking funds**	**73,098**	**13,783**	**207,719**	**77,517**	**2,714,119**

[1] Data for Quebec schools not available. Includes 39,930 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

TABLE 16. Changes in Gross Debenture Debt during 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total[1]	Yukon	N.W.T.	Total[1]	No.
thousands of dollars									
2,820,808	292,342	269,699	686,030	729,074	7,221,552	853	877	7,223,282	1
423,699	35,768	22,543	114,753	70,297	966,660	–	267	966,927	2
182,084	19,064	15,729	42,238	41,587	471,897	30	93	472,020	3
3,062,423	309,046	276,513	758,545	757,784	7,716,315	823	1,051	7,718,189	4

TABLE 17. Analysis of Debenture Debt classified by Place of Payment and by Provinces, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total[1]	Yukon	N.W.T.	Total[1]	No.
thousands of dollars									
3,062,423[2]	256,279	252,937	724,579	574,400	6,805,167	823	1,051	6,807,041	1
–	–	–	–	758	3,926	–	–	3,926	2
–	–	–	–	–	469	–	–	469	3
...	50,867	23,576	33,966	161,408	842,481	–	–	842,481	4
–	–	–	–	19,702	29,591	–	–	29,591	5
–	1,900	–	–	1,516	3,416	–	–	3,416	6
–	–	–	–	–	31,265	–	–	31,265	7
3,062,423	**309,046**	**276,513**	**758,545**	**757,784**	**7,716,315**	**823**	**1,051**	**7,718,189**	8

[3] Includes 4,500 payable in Switzerland.

TABLE 18. Direct Debt, by Provinces, Before Elimination of Inter-government Debt as at Fiscal Year End December 31, 1968

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total[1]	Yukon	N.W.T.	Total[1]	No.
thousands of dollars									
3,062,423	309,046	276,513	758,545	757,784	7,716,315	823	1,051	7,718,189	1
283,705	30,012	28,209	5,717	72,856	437,504	–	–	437,504	2
2,778,718	279,034	248,304	752,828	684,928	7,278,811	823	1,051	7,280,685	3
198,162	55,063	13,748	17,609	22,706	545,609	–	301	545,910	4
84,030	18,779	19,245	45,112	18,481	363,270	78	750	364,098	5
29,689	15,998	9,810	20,941	18,508	230,239	34	307	230,580	6
3,090,599	**368,874**	**291,107**	**836,490**	**744,623**	**8,417,929**	**935**	**2,409**	**8,421,273**	7

[2] Ontario includes other long-term indebtedness due to Ontario Water Resources Commission.

TABLE 19. Trust and Agency Funds,[1] by Provinces, 1968

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.
	thousands of dollars					
Assets						
Cash	..	27	–	454	..	..
Investments	..	452	16,459	7,387	..	..
Due from other funds	..	–	207	–	..	..
Other Assets	..	1	7	159	..	..
Total assets	..	**480**	**16,673**	**8,000**	..	..
Liabilities						
Accounts payable	..	–	–	–	..	..
Due to other funds	..	–	–	8	..	..
Other liabilities	..	–	–	346	..	..
Trust and agency fund balances	..	480	16,673	7,646	..	..
Total liabilities	..	**480**	**16,673**	**8,000**	..	..
	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.
	thousands of dollars					
Assets						
Cash	2,306	196	205	1,905	–	–
Investments	84,914	19,092	58,228	3,933	–	–
Due from other funds	156	264	4,791	961	–	–
Other assets	1,095	992	12,311	313	–	–
Total assets	**88,471**	**20,544**	**75,535**	**7,112**	–	–
Liabilities						
Accounts payable	122	16	22	30	–	–
Due to other funds	73	62	–	64	–	–
Other liabilities	–	4	98	2	–	–
Trust and agency fund balances	88,276	20,462	75,415	7,016	–	–
Total liabilities	**88,471**	**20,544**	**75,535**	**7,112**	–	–

[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 12 and 13, and are presented here for additional information only. See commentary, page 8.

CHART – 4

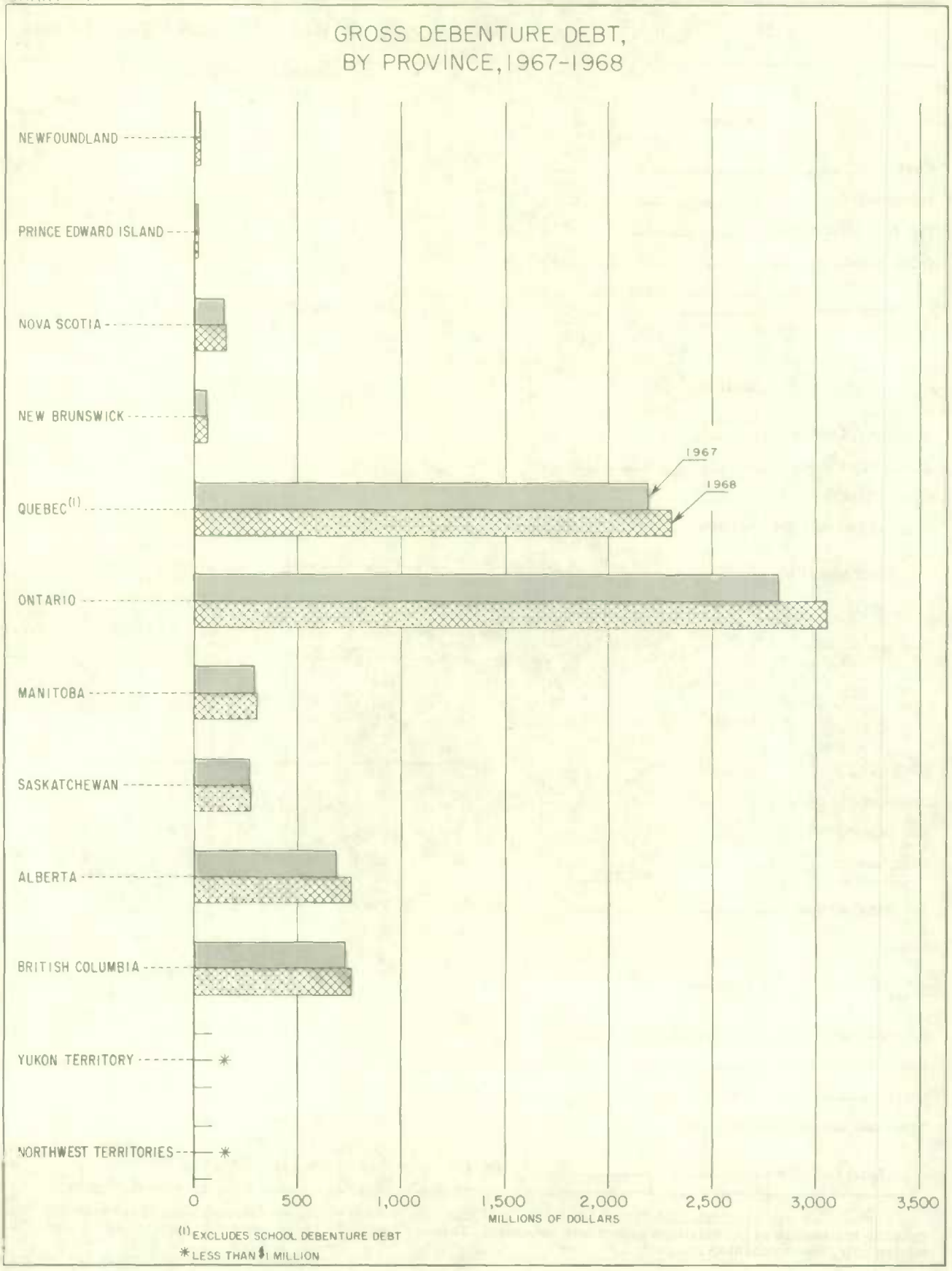
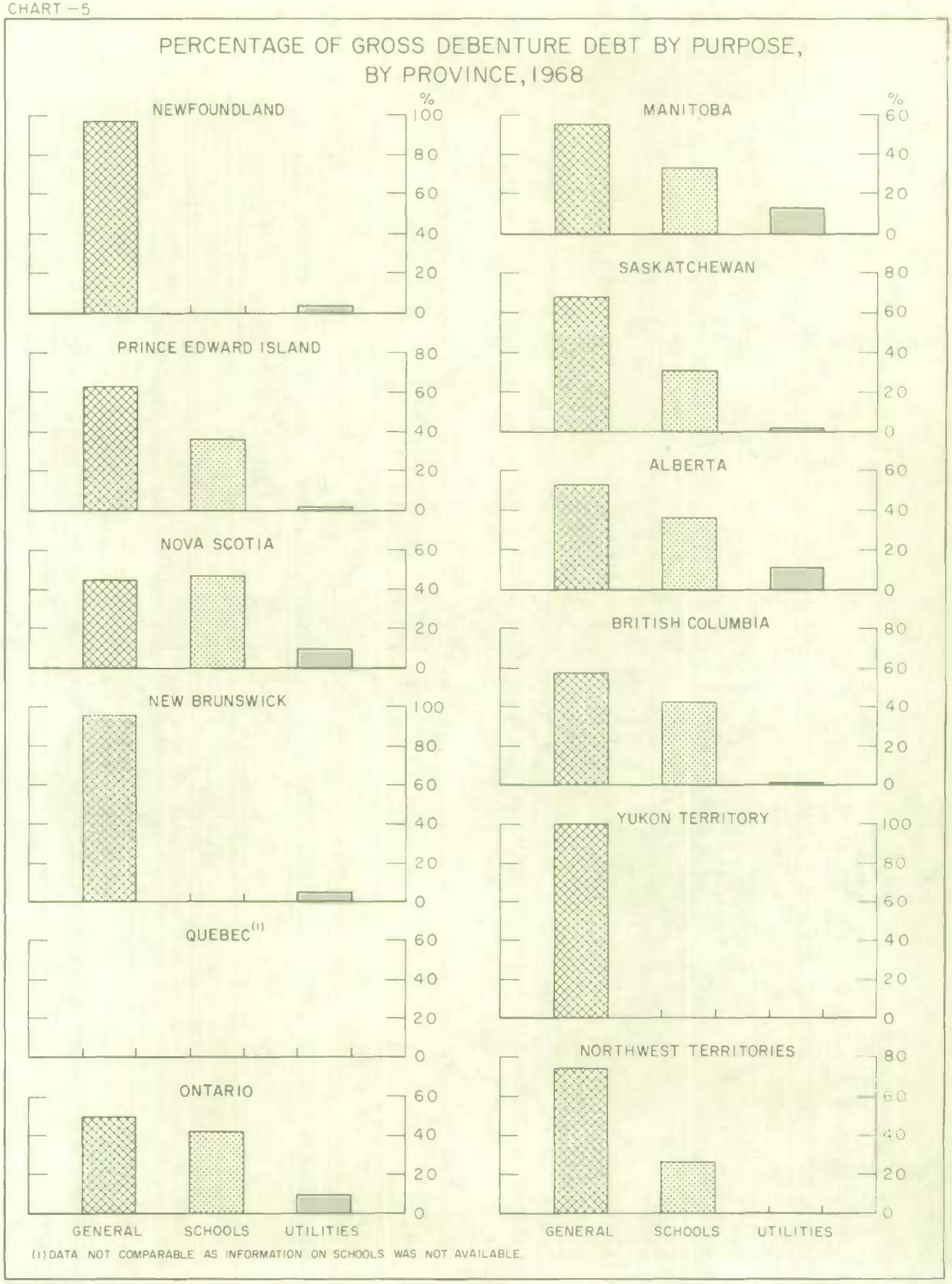

GROSS DEBENTURE DEBT,
BY PROVINCE, 1967-1968
NEWFOUNDLAND
PRINCE EDWARD ISLAND
NOVA SCOTIA
NEW BRUNSWICK
QUEBEC(1)
ONTARIO
MANITOBA
SASKATCHEWAN
ALBERTA
BRITISH COLUMBIA
YUKON TERRITORY
NORTHWEST TERRITORIES
1967
1968
0
500
1,000
1,500
2,000
2,500
3,000
3,500
MILLIONS OF DOLLARS
(1) EXCLUDES SCHOOL DEBENTURE DEBT
* LESS THAN ½ MILLION

CHART — 5


PERCENTAGE OF GROSS DEBENTURE DEBT BY PURPOSE, BY PROVINCE, 1968
NEWFOUNDLAND
PRINCE EDWARD ISLAND
NOVA SCOTIA
NEW BRUNSWICK
QUEBEC(1)
ONTARIO
MANITOBA
SASKATCHEWAN
ALBERTA
BRITISH COLUMBIA
YUKON TERRITORY
NORTHWEST TERRITORIES
%
GENERAL
SCHOOLS
UTILITIES
(1) DATA NOT COMPARABLE AS INFORMATION ON SCHOOLS WAS NOT AVAILABLE.

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