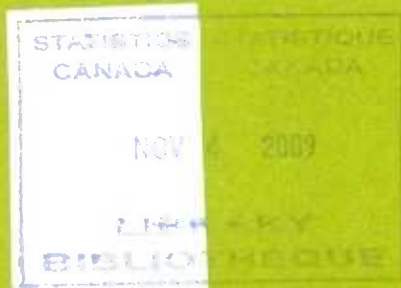


Local government finance

REVENUE AND EXPENDITURE
ASSETS AND LIABILITIES
ACTUAL

1969



STATISTICS CANADA
Governments Division
Local Government Section

LOCAL GOVERNMENT FINANCE

1969

Revenue and Expenditure
Assets and Liabilities

Actual

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LOCAL GOVERNMENT SERVICE

1963

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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

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

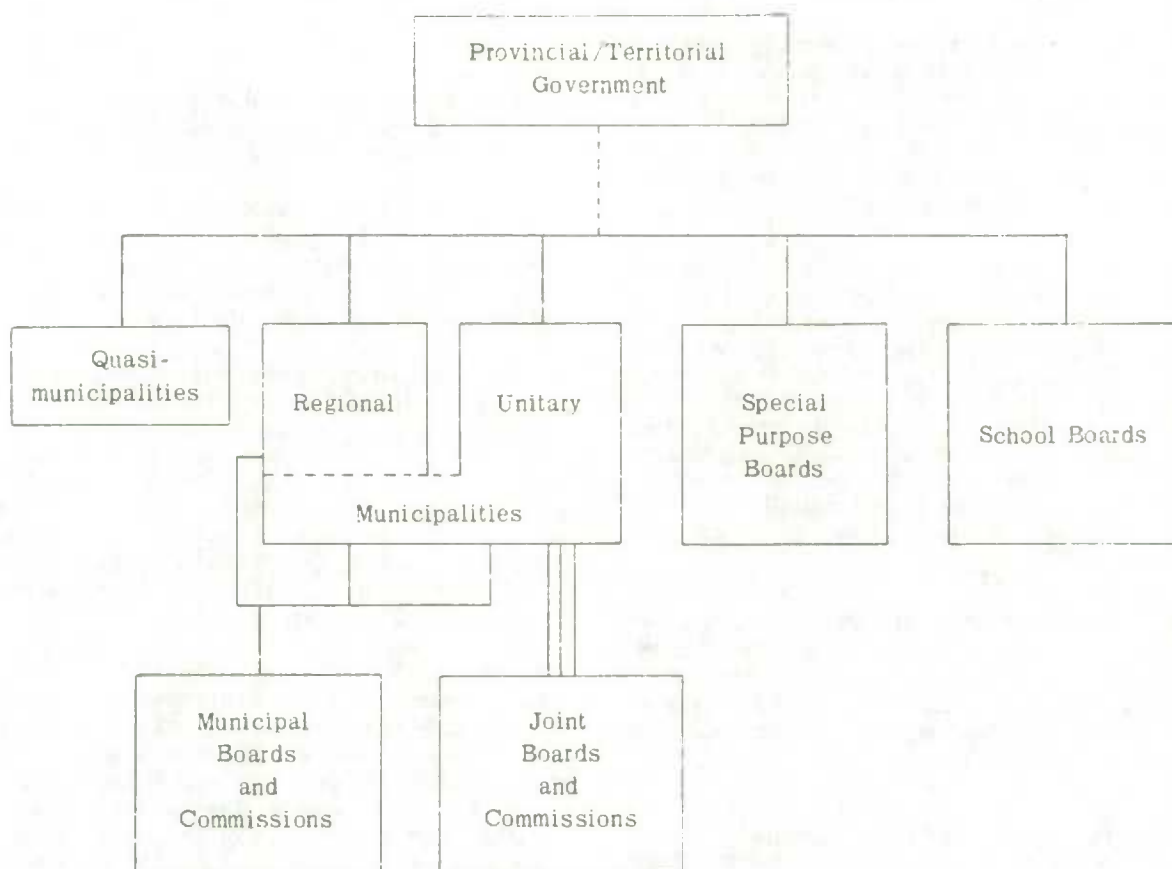
Special Purpose Boards are established by the provincial/territorial government usually to provide a specialized service to areas which embrace more than one municipality; examples are regional library boards and conservation authorities.

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.)

This year, for the first time, tables on (1) the Economic Classification of Gross General Revenue, (2) the reconciliation of Gross General Revenue on a Financial Management basis with total revenue on a National Accounts basis and (3) the reconciliation of Gross General Expenditure on a Financial Management basis with total expenditure on a National Accounts basis have been introduced. The Contents of these tables are outlined in sections 3 and 4 below.

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.

(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 account-

ing 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 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. Economic classification

Table 11 - Economic Classification of Gross General Revenue - This table shows, in Canada total aggregate form, the items of revenue by source classified by major economic object categories. Provincial aggregate information is not provided in this presentation because the bulk of the revenue falls within two major economic categories i.e. "indirect taxes" and "transfers from provincial governments". The Canada total presentation illustrates this fact, and will serve as a guide to users who may have need to derive comparable information at the provincial aggregate stage.

Table 12 - Economic Classification of Gross Expenditure - 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, at the provincial and territorial level together with the all-Canada total. It was first introduced in the 1967 publication.

4. Reconciliation of Gross General Revenue and Gross General Expenditure on a Financial Management Basis with Total Revenue and Total Expenditure on a National Accounts Basis

Table 13 - Reconciliation of Gross General Revenue on a Financial Management Basis with Total Revenue on a National Accounts Basis - Information respecting both the Financial Management measure of general revenue and the National Accounts measurement of total revenue is applicable to the calendar year; therefore there is no need for adjustment to reconcile between fiscal and calendar year data as is the case with the federal and provincial series. Other than the need to account for differences in the quality of the data used to compile each respective series, due to the fact that each was compiled at a different time, the remaining adjustments are accounted for as follows:

Interest on government held funds provides for the inclusion of interest income of sinking funds and trustee pension funds which are excluded from the financial management series by concept.

Interest on loans and advances represents interest income arising from debentures issued by municipalities on behalf of their own enterprises. Within the economic measurement this recovery results in a contra addition to "interest on the public debt" to show the final expenditure as that of local government general as opposed to local government enterprises.

Federal and provincial governments payments of grants to municipalities and school boards; these replace the F.M. revenue data to accord with the National Accounts concept respecting inter-governmental transfers that the income of the receiving level of government must equal the amount paid by the paying level of government.

Other additions represent amounts which could not be identified during this first analysis.

Revenue not arising from production is comprised of transfers from reserves or prior years surplus which, although a valid measurement within the F.M. series, is excluded from the income on a National Accounts basis by definition.

Revenue offset against expenditure is "sales of services" revenue which is deducted from total revenue as well as from "expenditures on goods and services" because this amount represents "intermediate" as opposed to "final" transactions; it is therefore deleted from the government sector compilation of the National Accounts.

Reclassification of other revenue is obtained by additional analysis to distribute the residual amount of the F.M. other revenue item, which is relevant to the National Accounts compilation, to the most appropriate economic classifications.

Table 14 - Reconciliation of Gross General Expenditure on a Financial Management Basis with Total Expenditure on a National Accounts Basis - As noted in the comments respecting Table 13, above, the reconciliation adjustments which warrant supplementary explanation are as follows:

Benevolent institutions contributions are relatively insignificant and not identifiable within the F.M. compilation; an estimated amount is considered as supplemental and added in arriving at the N.A. figure.

Contributions to provincial governments are not identifiable in the F.M. compilation but are assumed to be a component of the capital expenditures within the F.M. series. Because the F.M. capital expenditure measurement is replaced by the "gross fixed capital formation" measurement (which excludes inter-governmental transfers) in the National

Accounts compilation, the addition of the transfer to provincial governments (as noted in provincial revenue) is required.

Depreciation is estimated and included as an addition to expenditure on goods and services. This item is specifically omitted from the F.M. series where capital expenditures are measured in which the expenditure occurs the year in.

Other additions represent amounts which could not be identified during this first analysis.

Capital expenditures per F.M. are deducted in the process of converting from the F.M. concept of "gross general" to the National Accounts concept of "current" expenditures on goods and services.

Revenue offset against expenditure is the contra adjustment noted in the commentary respecting Table 13.

5. Other Comments

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

Newfoundland - As the 1969 annual report of Municipal Statistics of Newfoundland was not received in time to be included in this report, the 1969 preliminary revenue and expenditure figures have been used.

Included in these statistics 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.

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 of Statistics Canada.

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 informa-

tion 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 compiled by the local government section of Statistics Canada.

Ontario - Volume 1 of the 1969 annual report of the Department of Municipal Affairs contains information on general revenues and expenditures of municipalities; Volume 2 contains the source and application of capital funds, while volume 3 contains the financial reports of local enterprises including local government waterworks. General municipal activities including capital expenditure plus waterworks are consolidated in this publication. School data including outlays from school capital funds are as shown in the 1970 Department of Education annual report which contains 1969 financial data on a calendar year basis.

Manitoba - Municipal revenues and expenditures are summarized from the 1969 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 public investment survey of Statistics Canada.

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 Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of West Vancouver, and the Irrigation Systems of certain regional districts; 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, 1969

Revenue:

Gross revenue of local governments increased by \$737,003,000 or 12.3 per cent over the corresponding figure for 1968. Higher tax revenue accounted for \$331,281,000 of this increase, mainly due to the increase in real property tax of \$288,935,000. A general increase was recorded from this source in all provinces. Conditional transfers for all local governments increased by \$361,836,000 and unconditional grants by \$21,057,000 over the corresponding transfers for the previous year. Revenue from interest, discount, premium and exchange increased by \$9,317,000.

Expenditure:

Gross expenditure of local governments increased by \$703,713,000 compared with the corresponding item for 1968. Expenditure on education increased by \$484,806,000, that of protection to persons and property by \$61,005,000, and that of public works by \$36,819,000. Gross capital expenditures for fixed assets decreased by \$71,046,000, mainly due to a decrease in capital expenditure on sanitation and waterworks as compared to 1968.

REVIEW OF FINANCIAL ASSETS AND LIABILITIES 1969

The chief sources of information for compiling statements of financial assets and liabilities and subsidiary statements thereto are the provincial reports on municipal statistics prepared by the Departments of Municipal Affairs. The primary source documents for information on school boards are the annual reports of the Departments 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.

another local government unit are not identifiable and consequently have not been eliminated.

Direct Debt

Table 20 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.

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 15 and 16 as they are not considered to be government funds.

Trust and Agency Funds (Table 21) 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,

Tables 15 and 16 present a consolidation of government financial assets and liabilities to the extent that the data have been provided to Statistics Canada. Until such time as separate financial statements for internal and joint boards and commissions are provided by the provincial departments of municipal affairs, enabling Statistics Canada to prepare separate compilations of financial statistics of both enterprises and schools operated by local authorities, the present consolidation of financial assets and liabilities will be continued. Wherever possible, financial assets have been adjusted so as to present them at gross value with off-setting reserves shown on the liabilities side. Interfund 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

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 — As the 1969 annual report of Municipal Statistics of Newfoundland was not received in time to be included in this report, the 1968 summary of financial assets and liabilities has been incorporated into this report. The assets and liabilities of the local school tax area authorities are not included in this presentation.

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, 1970, 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 1969 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 Sewerage and Drainage District, the Greater Nanaimo Sewerage and Drainage District, the Greater Vancouver Water District, the Greater Victoria Water District, the Greater Nanaimo Water District, the Greater Campbell River Water District, the Board of Cemetery Trustees of Greater Victoria, the Board of Cemetery Trustees of West Vancouver. Assets and liabilities of improvement districts have been included as well as those of irrigation systems of certain regional districts. Data for 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 Statistics Canada Publication *Consolidated Government Finance, 1969*, Catalogue No. 68-202. Provincial government financial data for the fiscal year ended March 31, 1970 are available in the publication *Provincial Government Finance Revenue and Expenditure, 1969*, Catalogue

No. 68-207. The Federal Government financial data for the fiscal year ended March 31, 1970 are available in the publication *Federal Government Finance, Revenue and Expenditure 1969*, Catalogue No. 68-211.

Projections of gross revenue, expenditure and debt for 1970 on a preliminary basis, and for 1971 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 General Revenue, by Province, 1968 and 1969
Fiscal Years Ended December 31

Province	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	24.4 ¹	0.4	20.3	0.3	- 16.8
Prince Edward Island	18.2	0.3	18.6	0.3	+ 2.2
Nova Scotia	146.7	2.5	175.8	2.6	+ 19.8
New Brunswick	36.3	0.6	37.9	0.6	+ 4.4
Quebec ²	1,616.5	27.1	1,777.5	26.5	+ 10.0
Ontario	2,493.7	41.7	2,815.2	41.9	+ 12.9
Manitoba	269.8	4.5	314.7	4.7	+ 16.6
Saskatchewan	275.7	4.6	293.2	4.4	+ 6.3
Alberta	506.9	8.5	555.4	8.3	+ 9.6
British Columbia	584.1	9.8	699.4	10.4	+ 19.7
Yukon Territory	1.1	--	1.4	--	+ 27.3
Northwest Territories	2.1	--	3.0	--	+ 42.8
Totals	5,975.5	100.0	6,712.4	100.0	

¹ Includes private grant of \$3.5 million for sewer and water installation. There was no corresponding item in 1969.

² School data is estimated at \$360 million in 1968, and \$422.5 million in 1969.

Distribution Of and Change in Gross General Expenditure, by Province, 1968 and 1969
Fiscal Years Ended December 31

Province	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Newfoundland	30.8 ¹	0.5	20.6	0.3	- 33.1
Prince Edward Island	18.5	0.3	19.9	0.3	+ 7.6
Nova Scotia	158.2	2.4	194.9	2.7	+ 23.2
New Brunswick	41.7	0.6	45.6	0.6	+ 9.4
Quebec ²	1,780.5	27.1	1,911.0	26.3	+ 7.3
Ontario	2,758.4	42.0	3,075.0	42.3	+ 11.5
Manitoba	271.5	4.1	316.7	4.4	+ 16.6
Saskatchewan	292.9	4.5	301.5	4.1	+ 2.9
Alberta	580.9	8.9	638.6	8.8	+ 9.9
British Columbia	627.5	9.6	739.6	10.2	+ 17.9
Yukon Territory	0.8	--	1.3	--	+ 62.5
Northwest Territories	2.5	--	3.2	--	+ 28.0
Totals	6,564.2	100.0	7,267.9	100.0	

¹ Includes special expenditure for water and sewer installation of 5.9 million in 1968, which was not repeated in 1969.

² School data for Quebec is estimated at \$445 million, for education and \$64 million, for school debenture interest in 1968, and at \$423 million and \$77 million, in 1969 for each of the respective functions.

Distribution Of and Change In Gross General Revenue, by Source, 1968 and 1969

Fiscal Years Ended December 31

Source	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
Taxation:					
Real property, personal, business and poll ¹	2,734.7	45.7	3,048.3	45.4	+ 11.5
Sales (including amusement)	12.4	0.2	11.0	0.2	- 11.3
Special assessments and charges	227.7	3.8	235.6	3.5	+ 3.5
Other	10.7	0.2	21.9	0.3	+104.7
Total taxation	2,985.5	49.9	3,316.8	49.4	+ 11.1
Privileges, licences and permits	67.8	1.1	78.9	1.2	+ 16.4
Sales and services	253.6	4.3	281.7	4.2	+ 11.1
Fines and penalties	46.7	0.8	52.7	0.8	+ 12.8
Own enterprises	35.3	0.6	27.9	0.4	- 21.0
Other revenue	162.9	2.7	147.8	2.2	- 9.3
Gross revenue from own sources	3,551.8	59.4	3,905.8	58.2	+ 10.0
Conditional and unconditional transfers:					
Federal	81.6	1.4	80.9	1.2	- 0.9
Provincial	2,319.2	38.8	2,689.8	40.1	+ 16.0
Enterprises	22.9	0.4	35.9	0.5	+ 56.8
Total transfers	2,423.7	40.6	2,806.6	41.8	+ 15.8
Gross general revenue	5,975.5	100.0	6,712.4	100.0	+ 12.3

¹ School data for Quebec is estimated: \$360 million in 1968 and \$422.5 millions in 1969.

Distribution Of and Change In Gross General Expenditure, by Function, 1968 and 1969

Fiscal Years Ended December 31

Function	1968		1969		Percentage change 1968/1969
	Millions of dollars	Percentage allocation	Millions of dollars	Percentage allocation	
General government services	314.4	4.8	314.4	4.3	--
Protection of persons and property	463.7	7.1	524.7	7.2	+ 13.2
Public works	831.6	12.7	868.4	12.0	+ 4.4
Sanitation and waterworks	538.5	8.2	525.2	7.2	- 2.5
Health	103.6	1.6	143.5	2.0	+ 38.5
Social welfare	182.6	2.8	205.9	2.9	+ 12.8
Recreation and community services	247.4	3.8	262.9	3.6	+ 6.3
Education ¹	3,199.8	48.7	3,684.6	50.7	+ 15.1
Debt charges (excluding debt retirement and sinking fund contributions):					
Debt interest ²	429.6	6.5	467.8	6.4	+ 8.9
Other long-term interest	2.5	--	2.4	--	- 4.0
Other	20.9	0.3	22.5	0.3	+ 7.6
Own enterprises	22.1	0.3	34.9	0.5	+ 57.9
Other expenditure	207.5	3.2	210.7	2.9	+ 1.5
Gross general expenditure	6,564.2	100.0	7,267.9	100.0	+ 10.7

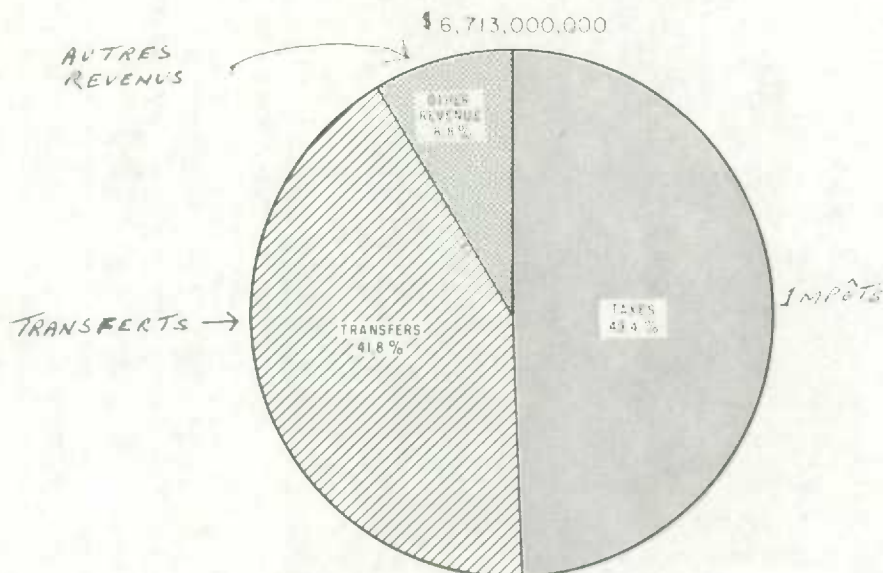
¹ School expenditure for Quebec is estimated at \$445 million in 1968 and \$423 million in 1969.

² School debt interest is estimated at \$64 million in 1968 and \$77 million in 1969.

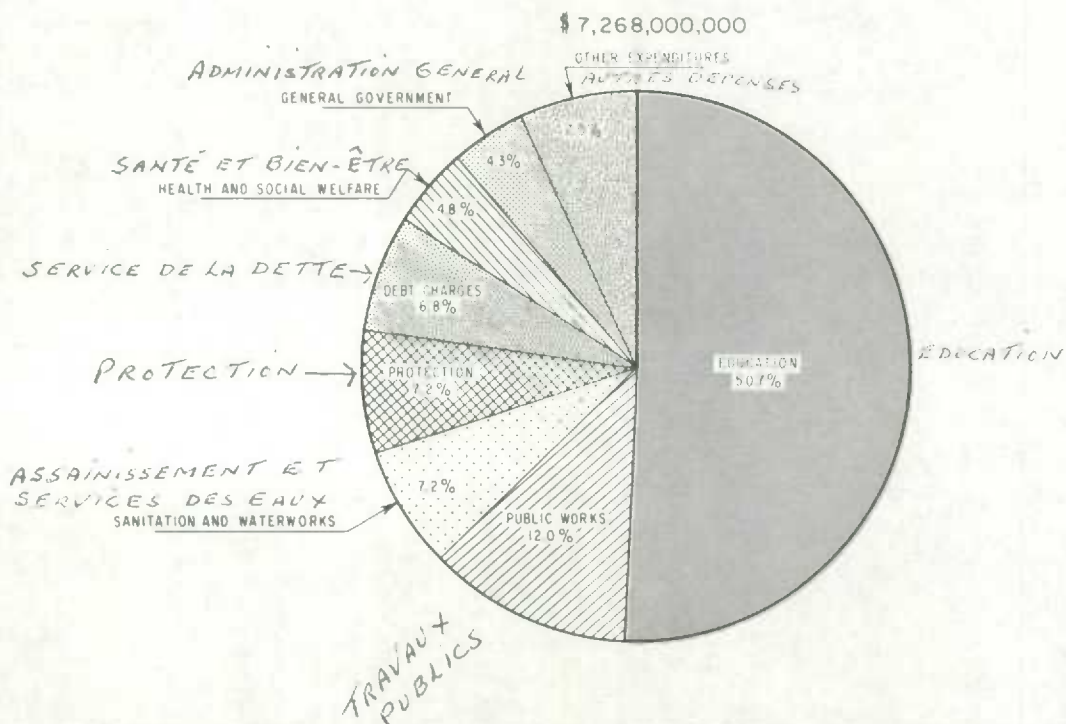
CHART-1

GRAPH. 90K-1

RECETTES, ENSEMBLE DU CANADA
REVENUE ALL CANADA



DÉPENSES, ENSEMBLE DU CANADA
EXPENDITURE ALL CANADA



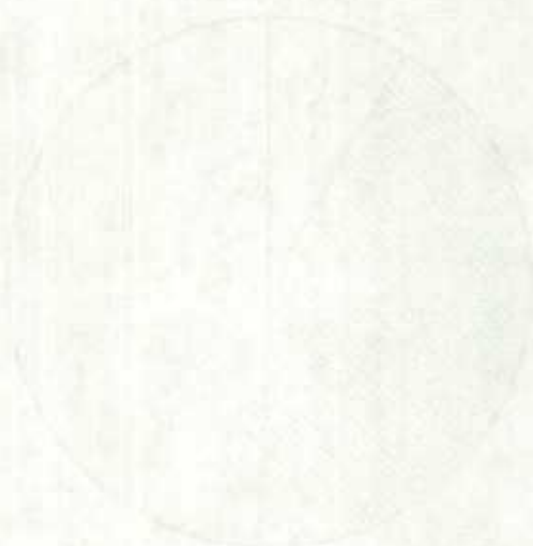


Figure 1: Distribution of 1000 units across five categories.



Figure 1: Distribution of 1000 units across five categories.

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Figure 1: Distribution of 1000 units across five categories.

Station	Altitude	Latitude	Longitude	Remarks
1	1000	34° 15' N	118° 15' W	Top of mountain
2	950	34° 10' N	118° 10' W	Summit
3	900	34° 05' N	118° 05' W	Peak
4	850	34° 00' N	118° 00' W	Summit
5	800	33° 55' N	117° 55' W	Peak
6	750	33° 50' N	117° 50' W	Summit
7	700	33° 45' N	117° 45' W	Peak
8	650	33° 40' N	117° 40' W	Summit
9	600	33° 35' N	117° 35' W	Peak
10	550	33° 30' N	117° 30' W	Summit
11	500	33° 25' N	117° 25' W	Peak
12	450	33° 20' N	117° 20' W	Summit
13	400	33° 15' N	117° 15' W	Peak
14	350	33° 10' N	117° 10' W	Summit
15	300	33° 05' N	117° 05' W	Peak
16	250	33° 00' N	117° 00' W	Summit
17	200	32° 55' N	116° 55' W	Peak
18	150	32° 50' N	116° 50' W	Summit
19	100	32° 45' N	116° 45' W	Peak
20	50	32° 40' N	116° 40' W	Summit

SECTION A

TABLE 1. General Revenue, by Province, 1969

No.	Source	Nfld. ¹	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Taxes:					
	General and school:					
1	Real property	6,205	6,693	61,755	12,296	684,188 ²
2	Personal property	—	—	—	—	—
3	Business	2,494	738	2,777	—	51,640
4	Poll	503	158	2,356	—	—
5	Sales (including amusement)	—	—	—	—	6,636 ⁴
6	Other	1,310	47	543	—	11,480
7	Total general and school taxes	10,512	7,636	67,431	12,296	753,944
8	Special assessments (owners' share) and charges	384	91	712	66	150,588
9	Total taxes	10,896	7,727	68,143	12,362	904,532
	Privileges, licences and permits:					
10	Licences and permits	305	83	859	422	9,895
11	Rents, concessions and franchises	301	14	1,200	361	6,816
12	Total privileges, licences and permits	606	97	2,059	783	16,711
	Sales and services:					
13	Recreation and community	33	17	31	522	5,581
14	Service charges	2,177	585	6,092	5,534	23,880
15	Total sales and services	2,210	602	6,123	6,056	29,461
	Fines and penalties:					
16	Fines	16	116	612	171	10,515
17	Tax penalties	—	9	907	2	8,263
18	Total fines and penalties	16	125	1,519	173	18,778
19	Interest, discount, premium and foreign exchange	181	18	787	99	7,526
20	Own enterprise contributions	40	120	234	—	5,465
21	Other revenue	1,440	77	3,525	898	19,664
22	Gross revenue from own sources	15,389	8,766	82,390	20,371	1,002,137
	Conditional transfers from:					
23	Federal government	—	60	4,031	1,769	2,812
24	Provincial governments	1,960	9,149	76,954	1,235	639,317
25	Total conditional transfers^{4 5}	1,960	9,209	80,985	3,004	642,129
	Unconditional transfers:					
	From governments:					
26	Federal — Grants in lieu of taxes	209	83	3,534	—	3,008
27	Other	2,674	20	—	—	238
28	Provincial — Grants in lieu of taxes	—	—	777	—	1,839
29	Other	—	512	3,785	14,469	123,473
	From government enterprises ^{5 6} :					
30	Federal	128	—	2,599	—	4,220
31	Provincial	—	—	1,762	—	417
32	Total unconditional transfers	3,011	615	12,457	14,469	133,195
33	Total transfers (items 25 and 32)	4,971	9,824	93,442	17,473	775,324
34	Gross general revenue (items 22 and 33)	20,360	18,590	175,832	37,844	1,777,461
35	Less: conditional transfers (item 25)	1,960	9,209	80,985	3,004	642,129
36	Net general revenue	18,400	9,381	94,847	34,840	1,135,332

¹ Preliminary data. See text page 8.

² Includes \$52,458 special taxes (Quebec), and \$422.5 million for school tax revenue.

³ "Personal property" included in "Real property" in P.E.I., N.S., Que., Man.

⁴ Amusement only (Quebec).

TABLE 1. General Revenue, by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,237,219	122,078	139,942	211,445	300,643	2,782,464	291	838	2,783,593	1
...	...	...	...	...	...	...	...	...	2
165,380	8,937	9,662	11,596	8,386	261,610	...	67	261,677	3
...	...	11	...	...	3,028	...	2	3,030	4
...	657	3,710	...	...	11,003	...	...	11,003	5
...	27	...	8,471	26	21,904	...	...	21,904	6
1,402,599	131,699	153,325	231,512	309,055	3,080,009	291	907	3,081,207	7
30,974	7,210	7,967	10,713	26,789	235,494	43	52	235,589	8
1,433,573	138,909	161,292	242,225	335,844	3,315,503	334	959	3,316,796	9
14,850	2,555	2,333	5,414	12,148	48,864	67	44	48,975	10
7,151	1,036	1,186	8,448	3,325	29,838	17	51	29,906	11
22,001	3,591	3,519	13,862	15,473	78,702	84	95	78,881	12
1,266	—	1,489	3,293	4,262	16,494	18	48	16,560	13
123,118	15,999	16,124	33,544	37,638	264,691	266	214	265,171	14
124,384	15,999	17,613	36,837	41,900	281,185	284	262	281,731	15
6,275	1,498	1,470	4,122	5,732	30,527	22	2	30,551	16
8,282	1,362	1,034	1,600	699	22,158	12	13	22,183	17
14,557	2,860	2,504	5,722	6,431	52,685	34	15	52,734	18
13,383	2,813	2,435	5,203	5,862	38,307	15	63	38,385	19
—	1,795	4,460	13,604	2,176	27,894	—	—	27,894	20
52,845	9,436	5,943	10,142	5,342	109,312	8	123	109,443	21
1,660,743	175,403	197,766	327,595	413,028	3,903,588	759	1,517	3,905,864	22
22,298	614	843	1,044	3,036	36,507	—	—	36,507	23
1,033,401	122,018	90,014	184,434	276,199	2,434,681	296	1,117	2,436,094	24
1,055,699	122,632	90,857	185,478	279,235	2,471,188	296	1,117	2,472,601	25
23,166	3,195	1,631	3,092	3,051	40,969	94	325	41,388	26
...	...	53	1	—	2,986	—	—	2,986	27
3,703	2,875	656	5,065	648	15,563	—	92	15,655	28
54,249	7,303	—	34,093	7	237,884	219	—	238,103	29
5,732	1,059	107	—	904	14,749	—	—	14,749	30
11,967	2,176	2,214	27	2,567	21,130	—	—	21,130	31
98,817	16,608	4,661	42,278	7,170	333,281	313	417	334,011	32
1,154,516	139,240	95,518	227,756	286,405	2,804,469	609	1,534	2,806,612	33
2,815,259	314,643	293,284	555,351	699,433	6,708,057	1,368	3,051	6,712,476	34
1,055,699	122,632	90,857	185,478	279,235	2,471,188	296	1,117	2,472,601	35
1,759,560	192,011	202,427	369,873	420,198	4,236,869	1,072	1,934	4,239,875	36

⁵ See Table 8, page 24 for analysis.

⁶ Grants are mostly in lieu of taxes.

⁷ 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. General Expenditure, by Province, 1969

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	3,475	344	8,298	3,148	108,357
Protection of persons and property:						
2	Fire.....	513	342	5,141	4,112	42,229
3	Police, law enforcement and corrections	114	445	6,017	4,079	81,542
4	Street lighting	641	—	1,371	1,030	10,463
5	Other.....	156	—	498	237	10,060
6	Total protection of persons and property.....	1,424	787	13,027	9,458	144,294
7	Public works	5,199	1,191	10,402	11,871	191,579
8	Sanitation and waterworks.....	4,191	980	15,827	11,132	144,231
Health:						
9	Public health and medical, dental and allied services	6	1	1,987	46	8,671
10	Hospital care.....	—	—	10,038	—	8
11	Other.....	—	—	36	—	307
12	Total health.....	6	1	12,061	46	8,986
Social welfare:						
13	Aid to the aged	—	—	4,791	—	115
14	Aid to the unemployed and unemployable	—	42	5,963	29	343
15	Child welfare.....	—	—	805	—	193
16	Other.....	4	—	158	—	5,466
17	Total social welfare.....	4	42	11,717	29	6,117
18	Recreation and community services.....	1,026	149	4,098	4,107	56,283
19	Education (excluding debenture debt charges)	900	14,373	99,808	64	1,001,909 ¹
Debt charges (excluding retirement and sinking fund contributions):						
20	Debenture interest	1,297	1,060	8,735	3,289	192,452 ²
21	Other long-term interest.....	—	12	129	34	972
22	Other.....	1,658	253	1,752	600	5,395
23	Total debt charges	2,955	1,325	10,616	3,923	198,819
24	Own enterprises	443	—	95	—	—
Other expenditures:						
25	Provision for reserves	108	322	1,727	118	5,362
26	Special projects	—	—	—	—	—
27	Other.....	906	383	7,240	1,665	45,115
28	Total other expenditures	1,014	705	8,967	1,783	50,477
29	Gross general expenditure (cost of services provided)....	20,637	19,897	194,916	45,561	1,911,052

¹ Education expenditure for Quebec is estimated.

TABLE 2. General Expenditure, by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
104,979	27,520	11,633	19,112	26,917	313,783	191	355	314,329	1
73,203	6,424	5,209	13,970	21,227	172,370	195	85	172,650	2
105,834	10,241	7,524	16,925	27,839	260,560	—	8	260,568	3
14,830	2,010	1,996	3,385	3,027	38,753	29	27	38,809	4
22,273	1,394	1,849	10,273	5,941	52,681	14	8	52,703	5
216,140	20,069	16,578	44,553	58,034	524,364	238	128	524,730	6
403,146	35,135	45,318	92,095	71,512	867,448	382	575	868,405	7
196,747	20,176	18,224	50,274	62,527	524,309	305	548	525,162	8
32,214	2,850	764	5,957	2,884	55,380	16	18	55,414	9
27,036	2,188	12,872	22,087	3,826	78,055	—	5	78,060	10
6,360	—	337	2,233	738	10,011	—	—	10,011	11
65,610	5,038	13,973	30,277	7,448	143,446	16	23	143,485	12
20,284	—	344	325	2,372	28,231	—	—	28,231	13
67,974	4,804	1,754	6,524	53,797	141,230	—	—	141,230	14
9,063	6	—	—	—	10,067	—	—	10,067	15
17,568	298	314	725	1,864	26,397	—	—	26,397	16
114,889	5,108	2,412	7,574	58,033	205,925	—	—	205,925	17
113,147	11,469	9,991	28,960	33,111	262,341	68	503	262,912	18
1,569,558	164,265	158,329	315,184	359,269	3,683,659	—	916	3,684,575	19
157,642	17,187	14,678	36,399	34,962	467,701	34	60	467,795	20
—	—	53	7	1,219	2,426	—	—	2,426	21
5,946	—	1,565	2,238	3,039	22,446	—	20	22,466	22
163,588	17,187	16,296	38,644	39,220	492,573	34	80	492,687	23
22,305	5,386	1,152	2,430	3,124	34,935	—	—	34,935	24
33,540	5,323	5,038	2,589	16,638	70,765	19	2	70,786	25
—	—	—	—	—	—	—	—	—	26
71,354	42	2,578	6,875	3,731	139,889	27	33	139,949	27
104,894	5,365	7,616	9,464	20,369	210,654	46	35	210,735	28
3,075,003	316,718	301,522	638,567	739,564	7,263,437	1,280	3,163	7,267,880	29

¹ School debenture interest in Quebec estimated at \$77 million.

TABLE 3. Gross Capital Expenditures for Fixed Assets, by Province, 1969

No.	Function	Nfld. ¹	P.E.I.	N.S.	N.B.	Que.
thousands of dollars						
1	General government services	1,259	—	1,340	289	3,016
2	Protection of persons and property	48	—	971	634	—
3	Public works	1,559	609	5,652	6,623	78,421
4	Sanitation and waterworks	885	173	9,717	4,893	85,311
5	Health	—	—	1,472	—	—
6	Social welfare	2	—	25	—	—
7	Recreation and community services	55	—	969	1,500	2,735
8	Education	—	753	16,084	—	207,000 ²
9	Other	92	27	4,433	633	40,355
10	Totals	3,900	1,562	40,663	14,572	416,838

¹ Preliminary data. See text page 8.

² Estimated.

TABLE 4. Percentage Distribution of Gross General Revenue, by Province, 1969

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.
Taxation:						
General and school:						
1	Real property	30.5	36.0	35.1	32.5	38.5
2	Personal property	—	—	—	—	—
3	Business	12.2	4.0	1.6	—	2.9
4	Poll	2.5	0.8	1.3	—	—
5	Sales (including amusement)	—	—	—	—	0.4
6	Other	6.4	0.3	0.3	—	0.6
7	Total general and school	51.6	41.1	38.3	32.5	42.4
8	Special assessments (owners' share) and charges	1.9	0.5	0.4	0.2	8.5
9	Total taxation	53.5	41.6	38.7	32.7	50.9
10	Privileges, licences and permits	2.9	0.5	1.2	2.1	0.9
11	Sales and services	10.9	3.2	3.5	16.0	1.7
12	Fines and penalties	0.1	0.7	0.9	0.4	1.1
13	Own enterprises	0.2	0.6	0.1	—	0.3
14	Other revenue (including Table 1, item 19)	8.0	0.5	2.4	2.6	1.5
15	Gross revenue from own sources	75.6	47.1	46.8	53.8	56.4
Conditional and unconditional transfers:						
16	Federal	14.2	.9	4.3	4.7	0.3
17	Provincial	9.6	52.0	46.4	41.5	43.0
18	Enterprises	0.6	—	2.5	—	0.3
19	Total transfers (Table 1, item 33)	24.4	52.9	53.2	46.2	43.6
20	Gross general revenue	100.0	100.0	100.0	100.0	100.0

TABLE 5. Percentage Distribution of Gross General Expenditure, by Province, 1969

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.
General government services	16.8	1.7	4.3	6.9	5.7	3.4	8.7
Protection of persons and property	6.9	4.0	6.7	20.8	7.6	7.0	6.3
Public works	25.2	6.0	5.4	26.1	10.0	13.1	11.1
Sanitation and waterworks	20.3	4.9	8.1	24.4	7.5	6.4	6.4
Health	--	--	6.2	0.1	0.5	2.2	1.6
Social welfare	--	0.2	6.0	--	0.3	3.8	1.6
Recreation and community services	5.0	0.8	2.1	9.0	3.0	3.7	3.6
Education	4.4	72.2	51.2	0.2	52.4	51.0	51.9
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	6.3	5.3	4.5	7.2	10.1	5.1	5.4
Other long-term interest	--	--	--	0.1	--	--	--
Other	8.0	1.3	0.9	1.3	0.3	0.2	--
Own enterprises	2.2	--	--	--	--	0.7	1.7
Other expenditure	4.9	3.6	4.6	3.9	2.6	3.4	1.7
Gross general 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	3.9	3.0	3.6	4.3	14.9	11.2	4.3
Protection of persons and property	5.5	7.0	7.8	7.2	18.6	4.1	7.2
Public works	15.0	14.4	9.7	11.9	29.8	18.2	12.0
Sanitation and waterworks	6.1	7.9	8.5	7.2	23.8	17.3	7.2
Health	4.6	4.7	1.0	1.9	1.3	0.7	2.0
Social welfare	0.8	1.2	7.8	2.8	--	--	2.8
Recreation and community services	3.3	4.5	4.5	3.6	5.3	15.9	3.6
Education	52.5	49.4	48.6	50.7	--	29.0	50.7
Debt charges (excluding debt retirement and sinking fund contributions):							
Debenture interest	4.9	5.7	4.7	6.4	2.7	1.9	6.5
Other long-term interest	--	--	0.2	--	--	--	--
Other	0.5	0.3	0.4	0.3	--	0.6	0.3
Own enterprises	0.4	0.4	0.4	0.4	--	--	0.5
Other expenditure	2.5	1.5	2.8	3.3	3.6	1.1	2.9
Gross general expenditure	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6. Per Capita Ratios of Gross General Revenue by Type and by Province, 1969

		Taxes	Transfers	Other	Total
Newfoundland ¹	\$'000	10,896	4,971	4,493	20,360
Population 507,000, per capita in	\$	21	10	9	40
Prince Edward Island	\$'000	7,727	9,824	1,039	18,590
Population 110,000, per capita in	\$	70	89	9	168
Nova Scotia	\$'000	68,143	93,442	14,247	175,832
Population 760,000, per capita in	\$	90	123	18	231
New Brunswick ¹	\$'000	12,362	17,473	8,009	37,844
Population 624,000, per capita in	\$	20	28	12	60
Quebec ¹	\$'000	904,532	775,324	97,605	1,777,461
Population 5,927,000, per capita in	\$	153	130	16	299
Ontario	\$'000	1,433,573	1,154,516	227,170	2,815,259
Population 7,306,000, per capita in	\$	196	158	31	385
Manitoba	\$'000	138,909	139,240	36,494	314,643
Population 971,000, per capita in	\$	143	143	38	324
Saskatchewan	\$'000	161,292	95,518	36,474	293,284
Population 960,000, per capita in	\$	168	99	38	305
Alberta	\$'000	242,225	227,756	85,370	555,351
Population 1,526,000, per capita in	\$	159	149	56	364
British Columbia	\$'000	335,844	286,405	77,184	699,433
Population 2,007,000, per capita in	\$	167	143	38	348
Yukon Territory	\$'000	334	609	425	1,368
Population 15,000, per capita in	\$	22	41	28	91
Northwest Territories	\$'000	959	1,534	558	3,051
Population 31,000, per capita in	\$	31	49	18	98

¹ See text page 8.

TABLE 7. Per Capita Ratios of Gross General Expenditure by Function and by Province, 1969

		General govern- ment	Protec- tion	Public works	Sanitation and waterworks	Health	Social welfare
Newfoundland ¹	\$'000	3,475	1,424	5,199	4,191	6	4
Population 507,000, per capita in	\$	7	3	10	8	—	—
Prince Edward Island	\$'000	344	787	1,191	980	1	42
Population 110,000, per capita in	\$	3	7	11	9	--	--
Nova Scotia.....	\$'000	8,298	13,027	10,402	15,827	12,061	11,717
Population 760,000, per capita in	\$	11	17	14	21	16	15
New Brunswick ¹	\$'000	3,148	9,404	11,871	11,132	46	29
Population 624,000, per capita in	\$	5	15	19	18	--	--
Quebec ¹	\$'000	108,357	144,294	191,579	144,231	8,986	6,117
Population 5,927,000, per capita in	\$	18	24	32	24	2	1
Ontario.....	\$'000	104,979	216,140	403,146	196,747	65,610	114,889
Population 7,306,000, per capita in	\$	14	30	55	27	9	16
Manitoba	\$'000	27,520	20,069	35,135	20,176	5,038	5,108
Population 971,000, per capita in	\$	28	21	36	21	5	5
Saskatchewan	\$'000	11,633	16,578	45,318	18,224	13,973	2,412
Population 960,000, per capita in	\$	12	17	47	19	15	3
Alberta.....	\$'000	19,112	44,553	92,095	50,274	30,277	7,574
Population 1,526,000, per capita in	\$	13	29	60	33	20	5
British Columbia	\$'000	26,917	58,034	71,512	62,527	7,448	58,033
Population 2,007,000, per capita in	\$	13	29	36	31	4	29
Yukon Territory	\$'000	191	238	382	305	16	—
Population 15,000, per capita in	\$	13	16	25	20	1	—
Northwest Territories	\$'000	355	128	575	548	23	—
Population 31,000, per capita in	\$	11	4	19	18	--	—
		Recreation and community	Education	Debt charges	Other	Total	
Newfoundland ¹	\$'000	1,026	900	2,955	1,457	20,637	
Population 507,000, per capita in	\$	2	2	6	3	41	
Prince Edward Island	\$'000	149	14,373	1,325	705	19,897	
Population 110,000, per capita in	\$	1	131	12	6	180	
Nova Scotia.....	\$'000	4,098	99,808	10,616	9,062	194,916	
Population 760,000, per capita in	\$	5	131	14	12	256	
New Brunswick ¹	\$'000	4,107	64	3,923	1,837	45,561	
Population 624,000, per capita in	\$	7	--	6	3	73	
Quebec ¹	\$'000	56,283	1,001,909	198,819	50,477	1,911,052	
Population 5,927,000, per capita in	\$	9	169	34	9	322	
Ontario.....	\$'000	113,147	1,569,558	163,588	127,199	3,075,003	
Population 7,306,000, per capita in	\$	15	215	22	17	420	
Manitoba	\$'000	11,469	164,265	17,187	10,751	316,718	
Population 971,000, per capita in	\$	12	169	18	11	326	
Saskatchewan	\$'000	9,991	158,329	16,296	8,768	301,522	
Population 960,000, per capita in	\$	10	165	17	9	314	
Alberta.....	\$'000	28,960	315,184	38,644	11,894	638,567	
Population 1,526,000, per capita in	\$	19	206	25	8	418	
British Columbia	\$'000	33,111	359,269	39,220	23,493	739,564	
Population 2,007,000, per capita in	\$	16	179	20	11	368	
Yukon Territory	\$'000	68	—	34	46	1,280	
Population 15,000, per capita in	\$	5	—	2	3	85	
Northwest Territories	\$'000	503	916	80	35	3,163	
Population 31,000, per capita in	\$	16	30	3	1	102	

¹ See text page 8.

TABLE 8. Conditional Transfers from Governments, by Function and by Province, 1969

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	Federal:					
1	General government services	—	1	—	—	—
	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	—	32	2,947	1,678	1,151
8	Sanitation and waterworks	—	27	72	66	1,661
	Health:					
9	Public health and medical, dental and allied services	—	—	—	—	—
10	Hospital care	—	—	47	—	—
11	Other	—	—	—	—	—
12	Total health	—	—	47	—	—
	Social welfare:					
13	Aid to the aged	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—
15	Child welfare	—	—	—	—	—
16	Other	—	—	83	—	—
17	Total social welfare	—	—	83	—	—
18	Recreation and community services	—	—	—	—	—
19	Education (excluding debenture debt charges)	—	—	882	—	—
20	Other expenditure	—	—	—	25	—
21	Total federal (Table 1, item 23)	—	60	4,031	1,769	2,812
	Provincial:					
22	General government services	—	28	167	—	—
	Protection of persons and property:					
23	Fire	—	35	2,741	114	977
24	Police, law enforcement and corrections	—	—	19	—	—
25	Street lighting	—	—	—	—	—
26	Other	—	—	66	—	—
27	Total protection of persons and property	—	35	2,826	114	977
28	Public works	989	90	861	969	28,489
29	Sanitation and waterworks	806	—	494	20	9,429
	Health:					
30	Public health and medical, dental and allied services	—	—	—	—	—
31	Hospital care	—	—	8,097	—	—
32	Other	—	—	1,073	9	—
33	Total health	—	—	9,170	9	—
	Social welfare:					
34	Aid to the aged	—	—	1,619	—	—
35	Aid to the unemployed and unemployable	—	—	4,909	—	—
36	Child welfare	—	—	—	—	—
37	Other	—	—	—	—	—
38	Total social welfare	—	—	6,528	—	—
39	Recreation and community services	—	—	735	26	591
40	Education (excluding debenture debt charges)	—	8,993	56,077	—	599,463
41	Other expenditure	165	3	96	97	368
42	Total provincial (Table 1, item 24)	1,960	9,149	76,954	1,235	639,317
43	Total conditional transfers (Table 1, item 25)	1,960	9,209	985	3,004	642,129

TABLE 8. Conditional Transfers from Governments, by Function and by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
—	—	—	6	4	11	—	—	11	1
—	—	—	—	2	2	—	—	2	2
—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	4
86	—	—	—	5	91	—	—	91	5
86	—	—	—	7	93	—	—	93	6
3,808	478	—	700	1,080	11,874	—	—	11,874	7
7,870	136	257	—	572	10,661	—	—	10,661	8
—	—	—	—	—	—	—	—	—	9
—	—	495	—	—	542	—	—	542	10
194	—	—	—	268	462	—	—	462	11
194	—	495	—	268	1,004	—	—	1,004	12
—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	15
—	—	—	—	4	87	—	—	87	16
—	—	—	—	4	87	—	—	87	17
15	—	—	—	—	15	—	—	15	18
527	—	—	338	—	1,747	—	—	1,747	19
9,798	—	91	—	1,101	11,015	—	—	11,015	20
22,298	614	843	1,044	3,036	36,507	—	—	36,507	21
155	—	422	390	459	1,621	—	313	1,934	22
10	—	—	—	377	4,254	27	—	4,281	23
31	—	—	—	4,853	4,903	—	—	4,903	24
—	47	—	—	6	53	—	—	53	25
14,646	81	121	591	1,163	16,666	—	—	16,666	26
14,687	128	121	591	6,399	25,878	27	—	25,905	27
175,327	11,758	12,379	15,136	38,055	284,053	173	203	284,429	28
1,010	—	402	1,256	1,438	14,855	18	20	14,893	29
—	—	—	—	—	—	—	—	—	30
1,000	—	1,355	1,509	1,972	13,933	6	—	13,939	31
23,500	—	—	1,559	599	26,740	—	1	26,741	32
24,500	—	1,355	3,068	2,571	40,673	6	1	40,680	33
169	—	—	—	—	1,788	—	—	1,788	34
57,140	3,306	579	3,712	39,817	109,463	—	—	109,463	35
3,767	—	—	—	—	3,767	—	—	3,767	36
—	—	—	193	2,733	2,926	—	—	2,926	37
61,076	3,306	579	3,905	42,550	117,944	—	—	117,944	38
9,213	109	75	2,025	762	13,536	5	106	13,647	39
742,043	106,717	74,028	155,992	181,136	1,924,449	—	474	1,924,923	40
5,390	—	653	2,071	2,829	11,672	67	—	11,739	41
1,033,401	122,018	90,014	184,434	276,199	2,434,681	296	1,117	2,436,094	42
1,055,699	122,632	90,857	185,478	279,235	2,471,188	296	1,117	2,472,601	43

**TABLE 9. Summary of Taxation Revenue, Tax Collections and Taxes Receivable,
by Province, 1969**

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
1	Taxation revenue (Table 1, item 9)	10,896	7,727	68,143	12,362	904,532
2	Tax collections	10,243	7,823	66,770	12,362	¹
3	Tax collections as a percentage of taxation revenue %	94.00	103.24	97.98	100.00	...
4	Taxes receivable, current and arrears (Table 15, item 7) ...	4,599	1,570	16,785	—	131,383
5	Taxes receivable as a percentage of taxation revenue %	42.20	20.32	24.63	100.00	14.52

¹ Tax collections not available.

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.
		thousands of dollars				
	General:					
1	Interest	1,297	738	4,639	3,289	115,008
2	Serial principal	1,115	526	5,147	4,217	97,124
3	Sinking fund requirements	—	334	154	145	1,184
4	Total general	2,412	1,598	9,940	7,651	213,316
	Schools:					
5	Interest	—	322	4,096	—	77,444 ²
6	Serial principal	—	106	4,929	—	67,556 ²
7	Sinking fund requirements	—	76	79	—	..
8	Total schools	—	504	9,104	—	145,000
9	Total general and schools	2,412	2,102	19,044	7,651	358,316
	Utilities:					
10	Interest	—	13	60	128	865
11	Serial principal	—	26	94	151	1,033
12	Sinking fund requirements	—	—	—	13	80
13	Total utilities	—	39	154	292	1,978
14	Totals	2,412	2,141	19,198	7,943	360,294

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 Province, 1969**

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
1,433,573	138,909	161,292	242,225	335,844	3,315,503	334	959	3,316,796	1
1,421,012	136,078	148,966	236,256	336,175	2,375,685	456	940	2,377,081	2
99.12	97.96	92.36	97.54	100.10	71.65	136.53	98.02	71.67	3
110,706	35,033	24,484	36,212	10,239	371,011	111	195	371,317	4
7.72	25.22	15.18	14.95	3.05	11.19	33.23	20.33	11.20	5

TABLE 10. Analysis of Debenture Debt Charges, by Purpose and by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars									
87,251	11,079	9,552	20,674	21,381	274,908	34	46	274,988	1
99,833	12,489	7,070	23,954	21,586	273,061 ¹	32	68	273,161 ¹	2
1	1	2,702	203	429	5,151 ¹	—	—	5,151 ¹	3
187,084	23,568	19,324	44,831	43,396	553,120	66	114	553,300	4
70,391	6,108	5,126	15,725	13,581	192,793	—	14	192,807	5
82,168	6,076	5,363	19,470	13,702	199,370 ¹	—	36	199,406 ¹	6
1	1	1,679	—	6,405	8,239 ¹	—	—	8,239 ¹	7
152,559	12,184	12,168	35,195	33,688	400,402	—	50	400,452	8
339,643	35,752	31,492	80,026	77,084	953,522	66	164	953,752	9
12,828	2,805	142	6,003	118	22,962	—	—	22,962	10
13,345	2,805	159	4,662	186	22,461 ¹	—	—	22,461 ¹	11
1	1	122	55	1	270 ¹	—	—	270 ¹	12
26,173	5,610	423	10,720	304	45,693	—	—	45,693	13
365,816	41,362	31,915	90,746	77,388	999,215	66	164	999,445	14

¹ Estimated.

CHART-2

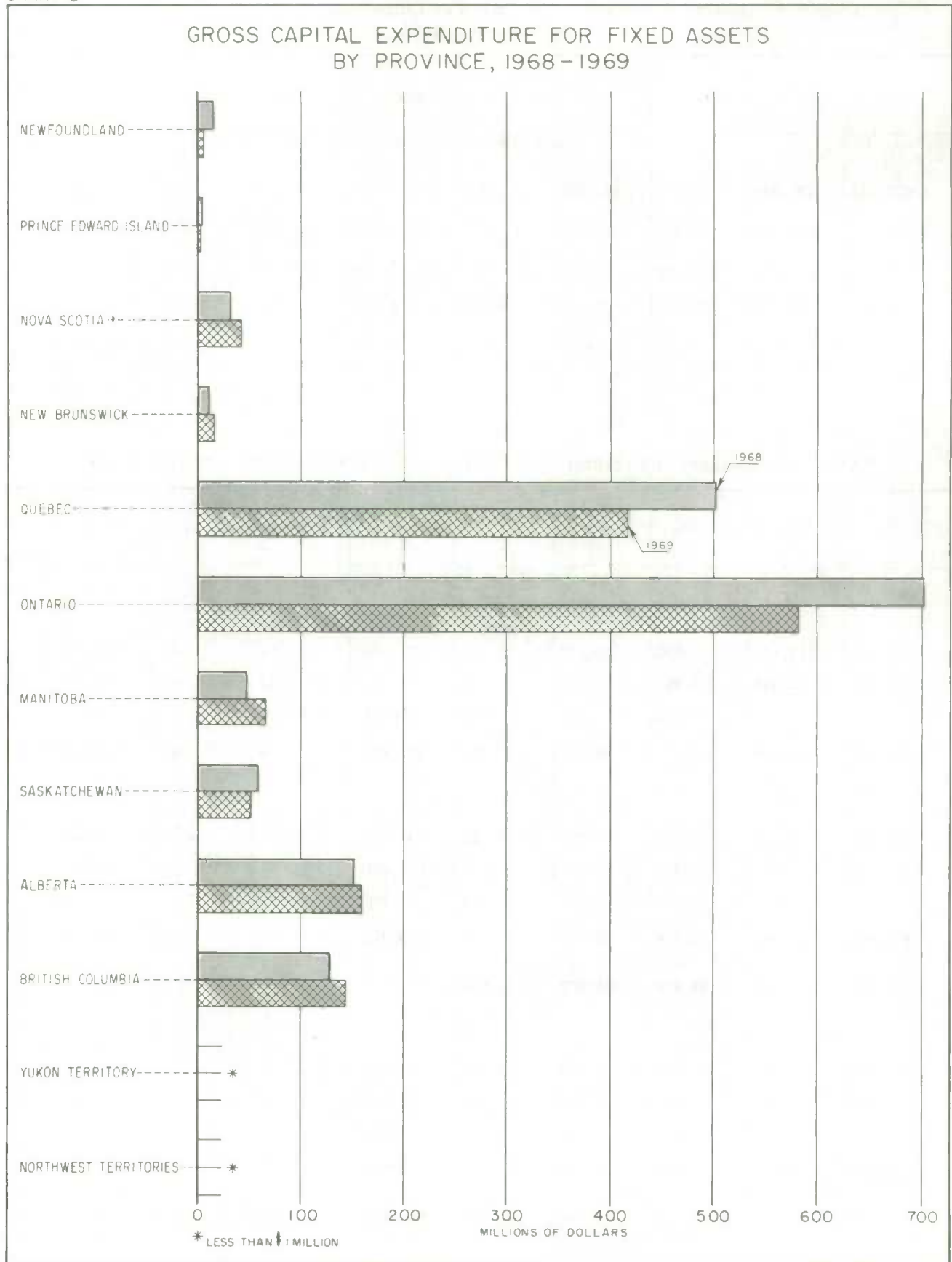
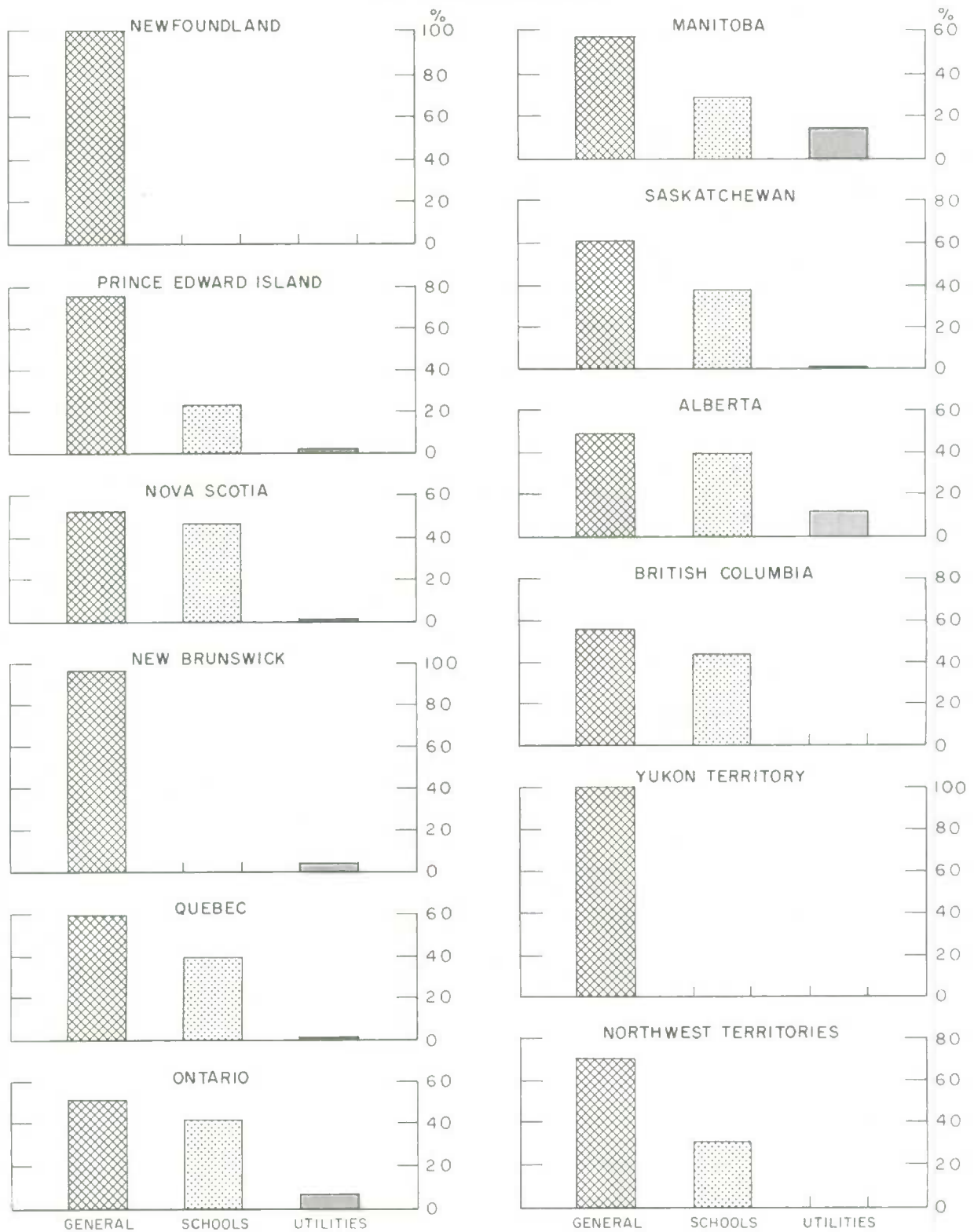


CHART-3

PERCENTAGE OF DEBENTURE DEBT CHARGES BY PURPOSE, BY PROVINCE, 1969



SECTION B

RECEIVED

No.	Source analysis	Canada total						Other
		Total as per Table 1	Economic analysis					
			Indirect taxes	Other trans- fers from persons	Invest- ment income	Transfers from		
Federal govern- ment	Provincial govern- ment							
		thousands of dollars						
	Taxes:							
	General and school:							
1	Real property	2, 783, 593	2, 783, 593	—	—	—	—	
2	Personal property	—	—	—	—	—	—	
3	Business	261, 677	261, 677	—	—	—	—	
4	Poll	3, 030	—	3, 030	—	—	—	
5	Sales (including amusement)	11, 003	11, 003	—	—	—	—	
6	Other	21, 904	21, 904	—	—	—	—	
7	Total general and school taxes	3, 081, 207	3, 078, 177	3, 030	—	—	—	
8	Special assessments (owners' share) and charges	235, 589	235, 589	—	—	—	—	
9	Total taxes	3, 316, 796	3, 313, 766	3, 030	—	—	—	
	Privileges, licences and permits:							
10	Licences and permits	48, 975	48, 975	—	—	—	—	
11	Rents, concessions and franchises	29, 906	—	—	—	—	29, 906	
12	Total privileges, licences and permits	78, 881	48, 975	—	—	—	29, 906	
	Sales and services:							
13	Recreation and community	16, 560	—	—	16, 560	—	—	
14	Service charges	265, 171	—	15, 000	—	—	250, 171	
15	Total sales and services.....	281, 731	—	15, 000	16, 560	—	250, 171	
	Fines and penalties:							
16	Fines	30, 551	—	30, 551	—	—	—	
17	Tax penalties	22, 183	22, 183	—	—	—	—	
18	Total fines and penalties	52, 734	22, 183	30, 551	—	—	—	
19	Interest, discount, premium and foreign exchange	38, 385	38, 385	—	—	—	—	
20	Own enterprise contributions	27, 894	—	—	27, 894	—	—	
21	Other revenue	109, 443	—	—	—	—	109, 443	
22	Gross revenue from own sources	3, 905, 864	3, 423, 309	48, 581	44, 454	—	389, 520	
	Conditional transfers from:							
23	Federal government	36, 507	—	—	—	36, 507	—	
24	Provincial governments.....	2, 436, 094	—	—	—	—	2, 436, 094	
25	Total conditional transfers	2, 472, 601	—	—	—	36, 507	2, 436, 094	
	Unconditional transfers:							
	From governments:							
26	Federal—Grants in lieu of taxes.....	41, 388	—	—	—	41, 388	—	
27	Other.....	2, 986	—	—	—	2, 986	—	
28	Provincial—Grants in lieu of taxes	15, 655	—	—	—	—	15, 655	
29	Other	238, 103	—	—	—	—	238, 103	
	From government enterprises:							
30	Federal	14, 749	14, 749	—	—	—	—	
31	Provincial	21, 130	21, 130	—	—	—	—	
32	Total unconditional transfers	334, 011	35, 879	—	—	44, 374	253, 758	
33	Total transfers (items 25 and 32)	2, 806, 612	35, 879	—	—	80, 881	2, 689, 852	
34	Gross general revenue (items 22 and 33)	6, 712, 476	3, 459, 188	48, 581	44, 454	80, 881	2, 689, 852	
							389, 520	

TABLE 12. Economic Classification of Gross General Expenditure for the Year Ended December 31, 1969

No.	Functional analysis	Newfoundland ¹					
		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	3,475	3,475	—	—	—	—
	Protection of persons and property:						
2	Fire	513	513	—	—	—	—
3	Police, law enforcement and corrections	114	114	—	—	—	—
4	Street lighting	641	641	—	—	—	—
5	Other	156	156	—	—	—	—
6	Total protection of persons and property	1,424	1,424	—	—	—	—
7	Public works	5,199	5,199	—	—	—	—
8	Sanitation and waterworks	4,191	4,191	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	6	6	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	6	6	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	—	—	—	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	4	4	—	—	—	—
17	Total social welfare	4	4	—	—	—	—
18	Recreation and community services	1,026	1,026	—	—	—	—
19	Education (excluding debenture debt charges)	900	900	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	1,297	—	—	1,297	—	—
21	Other long-term interest	—	—	—	—	—	—
22	Other	1,658	—	—	1,658	—	—
23	Total debt charges	2,955	—	—	2,955	—	—
24	Own enterprises	443	—	—	—	—	443
	Other expenditures:						
25	Provision for reserves	108	—	—	—	—	108
26	Special projects	—	—	—	—	—	—
27	Other	906	906	—	—	—	—
28	Total other expenditures	1,014	906	—	—	—	108
29	Gross general expenditure (cost of services provided)	20,637	17,131	—	2,955	—	551

¹ Preliminary data.

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969**

Prince Edward Island						Nova Scotia						No.
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		
thousands of dollars												
344	344	-	-	-	-	8,298	8,298	-	-	-	-	1
342	342	-	-	-	-	5,141	5,141	-	-	-	-	2
445	445	-	-	-	-	6,017	6,017	-	-	-	-	3
-	-	-	-	-	-	1,371	1,371	-	-	-	-	4
-	-	-	-	-	-	498	498	-	-	-	-	5
787	787	-	-	-	-	13,027	13,027	-	-	-	-	6
1,191	1,191	-	-	-	-	10,402	10,402	-	-	-	-	7
980	980	-	-	-	-	15,827	15,827	-	-	-	-	8
1	1	-	-	-	-	1,987	1,987	-	-	-	-	9
-	-	-	-	-	-	10,038	-	-	-	10,038	-	10
-	-	-	-	-	-	36	36	-	-	-	-	11
1	1	-	-	-	-	12,061	2,023	-	-	10,038	-	12
-	-	-	-	-	-	4,791	4,791	-	-	-	-	13
42	-	42	-	-	-	5,963	-	5,963	-	-	-	14
-	-	-	-	-	-	805	805	-	-	-	-	15
-	-	-	-	-	-	158	158	-	-	-	-	16
42	-	42	-	-	-	11,717	5,754	5,963	-	-	-	17
149	149	-	-	-	-	4,098	4,098	-	-	-	-	18
14,373	14,373	-	-	-	-	99,808	99,808	-	-	-	-	19
1,060	-	-	1,060	-	-	8,735	-	-	8,735	-	-	20
12	-	-	12	-	-	129	-	-	129	-	-	21
253	-	-	253	-	-	1,752	-	-	1,752	-	-	22
1,325	-	-	1,325	-	-	10,616	-	-	10,616	-	-	23
-	-	-	-	-	-	95	-	-	-	-	95	24
322	-	-	-	-	322	1,727	-	-	-	-	1,727	25
-	-	-	-	-	-	-	-	-	-	-	-	26
383	383	-	-	-	-	7,240	7,240	-	-	-	-	27
705	383	-	-	-	322	8,967	7,240	-	-	-	1,727	28
19,897	18,208	42	1,325	-	322	194,916	166,477	5,963	10,616	10,038	1,822	29

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - 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, 148	3, 148	—	—	—	—
	Protection of persons and property:						
2	Fire	4, 112	4, 112	—	—	—	—
3	Police, law enforcement and corrections	4, 079	4, 079	—	—	—	—
4	Street lighting	1, 030	1, 030	—	—	—	—
5	Other	237	237	—	—	—	—
6	Total protection of persons and property	9, 458	9, 458	—	—	—	—
7	Public works	11, 871	11, 871	—	—	—	—
8	Sanitation and waterworks	11, 132	11, 132	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	46	46	—	—	—	—
10	Hospital care	—	—	—	—	—	—
11	Other	—	—	—	—	—	—
12	Total health	46	46	—	—	—	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	29	—	29	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	—	—	—	—	—	—
17	Total social welfare	29	—	29	—	—	—
18	Recreation and community services	4, 107	4, 107	—	—	—	—
19	Education (excluding debenture debt charges)	64	64	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	3, 289	—	—	3, 289	—	—
21	Other long-term interest	34	—	—	34	—	—
22	Other	600	—	—	600	—	—
23	Total debt charges	3, 923	—	—	3, 923	—	—
24	Own enterprises	—	—	—	—	—	—
	Other expenditures:						
25	Provision for reserves	118	—	—	—	—	118
26	Special projects	—	—	—	—	—	—
27	Other	1, 665	1, 665	—	—	—	—
28	Total other expenditures	1, 783	1, 665	—	—	—	118
29	Gross general expenditure (cost of services provided)	45, 561	41, 491	29	3, 923	—	118

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

Quebec						Ontario						No.
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		
thousands of dollars												
108,357	108,357	-	-	-	-	104,979	104,979	-	-	-	-	1
42,229	42,229	-	-	-	-	73,203	73,203	-	-	-	-	2
81,542	81,542	-	-	-	-	105,834	105,834	-	-	-	-	3
10,463	10,463	-	-	-	-	14,830	14,830	-	-	-	-	4
10,060	10,060	-	-	-	-	22,273	22,273	-	-	-	-	5
144,294	144,294	-	-	-	-	216,140	216,140	-	-	-	-	6
191,579	191,579	-	-	-	-	403,146	403,146	-	-	-	-	7
144,231	144,231	-	-	-	-	196,747	196,747	-	-	-	-	8
8,671	8,671	-	-	-	-	32,214	32,214	-	-	-	-	9
8	-	-	-	8	-	27,036	-	-	-	27,036	-	10
307	307	-	-	-	-	6,360	6,360	-	-	-	-	11
8,986	8,978	-	-	8	-	65,610	38,574	-	-	27,036	-	12
115	115	-	-	-	-	20,284	20,284	-	-	-	-	13
343	-	343	-	-	-	67,974	-	67,974	-	-	-	14
193	193	-	-	-	-	9,063	9,063	-	-	-	-	15
5,466	5,466	-	-	-	-	17,568	17,568	-	-	-	-	16
6,117	5,774	343	-	-	-	114,889	46,915	67,974	-	-	-	17
56,283	56,283	-	-	-	-	113,147	113,147	-	-	-	-	18
1,001,909	1,001,909	-	-	-	-	1,569,558	1,569,558	-	-	-	-	19
192,452	-	-	192,452	-	-	157,642	-	-	157,642	-	-	20
972	-	-	972	-	-	-	-	-	-	-	-	21
5,395	-	-	5,395	-	-	5,946	-	-	5,946	-	-	22
198,819	-	-	198,819	-	-	163,588	-	-	163,588	-	-	23
-	-	-	-	-	-	22,305	-	-	-	-	22,305	24
5,362	-	-	-	-	5,362	33,540	-	-	-	-	33,540	25
-	-	-	-	-	-	-	-	-	-	-	-	26
45,115	45,115	-	-	-	-	71,354	71,354	-	-	-	-	27
50,477	45,115	-	-	-	5,362	104,894	71,354	-	-	-	33,540	28
1,911,052	1,706,520	343	198,819	8	5,362	3,075,003	2,760,560	67,974	163,588	27,036	55,845	29

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - 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	27,520	27,520	—	—	—	—
	Protection of persons and property:						
2	Fire	6,424	6,424	—	—	—	—
3	Police, law enforcement and corrections	10,241	10,241	—	—	—	—
4	Street lighting	2,010	2,010	—	—	—	—
5	Other.....	1,394	1,394	—	—	—	—
6	Total protection of persons and property	20,069	20,069	—	—	—	—
7	Public works	35,135	35,135	—	—	—	—
8	Sanitation and waterworks.....	20,176	20,176	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services....	2,850	2,850	—	—	—	—
10	Hospital care.....	2,188	—	—	—	2,188	—
11	Other.....	—	—	—	—	—	—
12	Total health.....	5,038	2,850	—	—	2,188	—
	Social welfare:						
13	Aid to the aged	—	—	—	—	—	—
14	Aid to the unemployed and unemployable	4,804	—	4,804	—	—	—
15	Child welfare.....	6	6	—	—	—	—
16	Other.....	298	298	—	—	—	—
17	Total social welfare.....	5,108	304	4,804	—	—	—
18	Recreation and community services.....	11,469	11,469	—	—	—	—
19	Education (excluding debenture debt charges).....	164,265	164,265	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	17,187	—	—	17,187	—	—
21	Other long-term interest.....	—	—	—	—	—	—
22	Other.....	—	—	—	—	—	—
23	Total debt charges	17,187	—	—	17,187	—	—
24	Own enterprises	5,386	—	—	—	—	5,386
	Other expenditures:						
25	Provision for reserves	5,323	—	—	—	—	5,323
26	Special projects	—	—	—	—	—	—
27	Other.....	42	42	—	—	—	—
28	Total other expenditures	5,365	42	—	—	—	5,323
29	Gross general expenditure (cost of services provided)	316,718	281,830	4,804	17,187	2,188	10,709

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

Saskatchewan							Alberta						No.
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			
thousands of dollars													
11,633	11,633	—	—	—	—	19,112	19,112	—	—	—	—	1	
5,209	5,209	—	—	—	—	13,970	13,970	—	—	—	—	2	
7,524	7,524	—	—	—	—	16,925	16,925	—	—	—	—	3	
1,996	1,996	—	—	—	—	3,385	3,385	—	—	—	—	4	
1,849	1,849	—	—	—	—	10,273	10,273	—	—	—	—	5	
16,578	16,578	—	—	—	—	44,553	44,553	—	—	—	—	6	
45,318	45,318	—	—	—	—	92,095	92,095	—	—	—	—	7	
18,224	18,224	—	—	—	—	50,274	50,274	—	—	—	—	8	
764	764	—	—	—	—	5,957	5,957	—	—	—	—	9	
12,872	—	—	—	12,872	—	22,087	—	—	—	22,087	—	10	
337	337	—	—	—	—	2,233	2,233	—	—	—	—	11	
13,973	1,101	—	—	12,872	—	30,277	8,190	—	—	22,087	—	12	
344	344	—	—	—	—	325	325	—	—	—	—	13	
1,754	—	1,754	—	—	—	6,524	—	6,524	—	—	—	14	
—	—	—	—	—	—	—	—	—	—	—	—	15	
314	314	—	—	—	—	725	725	—	—	—	—	16	
2,412	658	1,754	—	—	—	7,574	1,050	6,524	—	—	—	17	
9,991	9,991	—	—	—	—	28,960	28,960	—	—	—	—	18	
158,329	158,329	—	—	—	—	315,184	315,184	—	—	—	—	19	
14,678	—	—	14,678	—	—	36,399	—	—	36,399	—	—	20	
53	—	—	53	—	—	7	—	—	7	—	—	21	
1,565	—	—	1,565	—	—	2,238	—	—	2,238	—	—	22	
16,296	—	—	16,296	—	—	38,644	—	—	38,644	—	—	23	
1,152	—	—	—	—	1,152	2,430	—	—	—	—	2,430	24	
5,038	—	—	—	—	5,038	2,589	—	—	—	—	2,589	25	
—	—	—	—	—	—	—	—	—	—	—	—	26	
2,578	2,578	—	—	—	—	6,875	6,875	—	—	—	—	27	
7,616	2,578	—	—	—	5,038	9,464	6,875	—	—	—	2,589	28	
301,522	264,410	1,754	16,296	12,872	6,190	638,567	566,293	6,524	38,644	22,087	5,019	29	

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - 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	26,917	26,917	—	—	—	—
	Protection of persons and property:						
2	Fire	21,227	21,227	—	—	—	—
3	Police, law enforcement and corrections	27,839	27,839	—	—	—	—
4	Street lighting	3,027	3,027	—	—	—	—
5	Other	5,941	5,941	—	—	—	—
6	Total protection of persons and property	58,034	58,034	—	—	—	—
7	Public works	71,512	71,512	—	—	—	—
8	Sanitation and waterworks	62,527	62,527	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	2,884	2,884	—	—	—	—
10	Hospital care	3,826	—	—	—	3,826	—
11	Other	738	738	—	—	—	—
12	Total health	7,448	3,622	—	—	3,826	—
	Social welfare:						
13	Aid to the aged	2,372	2,372	—	—	—	—
14	Aid to the unemployed and unemployable	53,797	—	53,797	—	—	—
15	Child welfare	—	—	—	—	—	—
16	Other	1,864	1,864	—	—	—	—
17	Total social welfare	58,033	4,236	53,797	—	—	—
18	Recreation and community services	33,111	33,111	—	—	—	—
19	Education (excluding debenture debt charges)	359,269	359,269	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	34,962	—	—	34,962	—	—
21	Other long-term interest	1,219	—	—	1,219	—	—
22	Other	3,039	—	—	3,039	—	—
23	Total debt charges	39,220	—	—	39,220	—	—
24	Own enterprises	3,124	—	—	—	—	3,124
	Other expenditures:						
25	Provision for reserves	16,638	—	—	—	—	16,638
26	Special projects	—	—	—	—	—	—
27	Other	3,731	3,731	—	—	—	—
28	Total other expenditures	20,369	3,731	—	—	—	16,638
29	Gross general expenditure (cost of services provided)	739,564	622,959	53,797	39,220	3,826	19,762

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - Continued**

Yukon						Northwest Territories						No.
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		
thousands of dollars												
191	191	-	-	-	-	355	355	-	-	-	-	1
195	195	-	-	-	-	85	85	-	-	-	-	2
-	-	-	-	-	-	8	8	-	-	-	-	3
29	29	-	-	-	-	27	27	-	-	-	-	4
14	14	-	-	-	-	8	8	-	-	-	-	5
238	238	-	-	-	-	128	128	-	-	-	-	6
382	382	-	-	-	-	575	575	-	-	-	-	7
305	305	-	-	-	-	548	548	-	-	-	-	8
16	16	-	-	-	-	18	18	-	-	-	-	9
-	-	-	-	-	-	5	-	-	-	5	-	10
-	-	-	-	-	-	-	-	-	-	-	-	11
16	16	-	-	-	-	23	18	-	-	5	-	12
-	-	-	-	-	-	-	-	-	-	-	-	13
-	-	-	-	-	-	-	-	-	-	-	-	14
-	-	-	-	-	-	-	-	-	-	-	-	15
-	-	-	-	-	-	-	-	-	-	-	-	16
-	-	-	-	-	-	-	-	-	-	-	-	17
68	68	-	-	-	-	503	503	-	-	-	-	18
-	-	-	-	-	-	916	916	-	-	-	-	19
34	-	-	34	-	-	60	-	-	60	-	-	20
-	-	-	-	-	-	-	-	-	-	-	-	21
-	-	-	-	-	-	20	-	-	20	-	-	22
34	-	-	34	-	-	80	-	-	80	-	-	23
-	-	-	-	-	-	-	-	-	-	-	-	24
19	-	-	-	-	19	2	-	-	-	-	2	25
-	-	-	-	-	-	-	-	-	-	-	-	26
27	27	-	-	-	-	33	33	-	-	-	-	27
46	27	-	-	-	19	35	33	-	-	-	2	28
1,280	1,227	-	34	-	19	3,163	3,076	-	80	5	2	29

**TABLE 12. Economic Classification of Gross General Expenditure for the Year
Ended December 31, 1969 - 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	314,329	314,329	—	—	—	—
	Protection of persons and property:						
2	Fire	172,650	172,650	—	—	—	—
3	Police, law enforcement and corrections	260,568	260,568	—	—	—	—
4	Street lighting	38,809	38,809	—	—	—	—
5	Other	52,703	52,703	—	—	—	—
6	Total protection of persons and property	524,730	524,730	—	—	—	—
7	Public works	868,405	868,405	—	—	—	—
8	Sanitation and waterworks	525,162	525,162	—	—	—	—
	Health:						
9	Public health and medical, dental and allied services	55,414	55,414	—	—	—	—
10	Hospital care	78,060	—	—	—	78,060	—
11	Other	10,011	10,011	—	—	—	—
12	Total health	143,485	65,425	—	—	78,060	—
	Social welfare:						
13	Aid to the aged	28,231	28,231	—	—	—	—
14	Aid to the unemployed and unemployable	141,230	—	141,230	—	—	—
15	Child welfare	10,067	10,067	—	—	—	—
16	Other	26,397	26,397	—	—	—	—
17	Total social welfare	205,925	64,695	141,230	—	—	—
18	Recreation and community services	262,912	262,912	—	—	—	—
19	Education (excluding debenture debt charges)	3,684,575	3,684,575	—	—	—	—
	Debt charges (excluding retirements):						
20	Debenture interest	467,795	—	—	467,795	—	—
21	Other long-term interest	2,426	—	—	2,426	—	—
22	Other	22,466	—	—	22,466	—	—
23	Total debt charges	492,687	—	—	492,687	—	—
24	Own enterprises	34,935	—	—	—	—	34,935
	Other expenditures:						
25	Provision for reserves	70,786	—	—	—	—	70,786
26	Special projects	—	—	—	—	—	—
27	Other	139,949	139,949	—	—	—	—
28	Total other expenditures	210,735	139,949	—	—	—	70,786
29	Gross general expenditure (cost of services provided)	7,267,880	6,450,182	141,230	492,687	78,060	105,721

TABLE 13. Reconciliation of Gross General Revenue on a Financial Management Basis
with Total Revenue on a National Accounts Basis, 1969

	Total	Economic analysis					Other revenue
		Indirect taxes	Other transfers from persons	Investment income	Transfers from		
					Federal govt.	Provincial govt.	
millions of dollars							
Gross general revenue (per Table 11)	6,712	3,459	49	44	81	2,690	389
Add:							
Improved data and rounding differences	41		3	12			26
Adjustment to reflect Investment income within National Accounts concepts:							
Interest on government held funds	26			26			
Interest on loans and advances	23			23			
Federal and provincial government payments of grants to municipalities and school boards, to replace F.M. revenue	2,595				94	2,501	
Other additions	60						60
Total additions	2,745		3	61	94	2,501	86
Deduct:							
Improved data	16	16					
Revenue not arising from production	39						39
Revenue offset against expenditure for National Accounts purposes	407						407
Federal and provincial government grants	2,771				81	2,690	
Total deductions	3,233	16			81	2,690	446
Reclassification of other revenue			18	11			- 29
Total revenue on a National Accounts basis	6,224	3,443	70	116	94	2,501	-

TABLE 14. Reconciliation of Gross General Expenditure on a Financial Management Basis
with Total Current Expenditure on a National Accounts Basis, 1969

	Total	Economic analysis					Other
		Goods and Services	Interest on the Public Debt	Transfers to			
				Persons	Other levels		
					Hospitals	Provincial govt.	
millions of dollars							
Gross general expenditure (per Table 12)	7,268	6,450	493	141	78		106
Add:							
Preliminary vs. actual data adjustment:							
Education	79	79					
Other	81	61	7	13			
Utility debt charge interest contra interest on loans revenue adjustment	23		23				
Benevolent institutions	2			2			
Depreciation	434	434					
Contributions to provincial governments	46						46
Other additions	38	38					
Total additions	703	612	30	15		46	
Deduct:							
Capital expenditure per Financial Management	1,576	1,576					
Revenue offset against expenditure for National Accounts purposes	407	407					
Estimates vs. actual and differences in measurement and concept	58				58		
Expenditures on non-productive activities:							
Appropriation to reserves	71						71
Utility levies	35						35
Total deductions	2,147	1,983			58		106
Total current expenditure on a National Accounts basis	5,824	5,079	523	156	20	46	-

SECTION C

TABLE 15. Financial Assets,¹ by Province, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
		thousands of dollars				
1	Cash	1,961	505	3,533	1,971	58,203
2	Investments	2,429	5,799	18,077	8,458	48,209
	Accounts receivable:					
3	Sundry (gross)	1,455	70	12,712	3,634	93,853
4	Due from federal government	147	—	1,971	—	8,820
5	Due from provincial governments	1,638	7	9,613	250	42,440
6	Due from special districts	—	—	7	—	—
7	Taxes receivable (gross)	4,599	1,570	16,785	—	131,383
8	Property acquired for taxes (gross)	—	2	592	—	1,132
9	Due from other boards and commissions	—	—	—	—	66,585 ⁴
10	Due from trust funds	—	—	—	3	—
11	Other assets	5,295	624	7,248	4,624	131,627
12	Total financial assets	17,524	8,577	70,538	18,940	582,252

¹ Interfund balances, inter-municipal accounts receivable eliminated.

² Data for Quebec schools not available.

TABLE 16. Liabilities,¹ by Province, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ²
		thousands of dollars				
1	Bank overdrafts and temporary loans	19,540	1,728	44,645	11,598	156,203
	Accounts payable:					
2	Sundry	4,545	289	7,725	1,358	116,187
3	Due to federal government	118	—	18	32	399
4	Due to provincial governments	795	1	335	30	17,459
5	Due to special districts	—	—	—	—	4,843
6	Debenture debt (gross)	25,554	17,159	157,627	64,009	2,327,203 ⁵
	Other long-term indebtedness:					
7	Due to province	8,183	56	—	157	—
8	Due to federal government enterprises	5,404	45	—	1,181	—
9	Other	3,856	371	6,827	2,746	—
10	Due to other boards and commissions	—	—	—	—	—
11	Due to trust funds	—	—	235	—	—
12	Other liabilities	6,182	128	8,566	2,178	121,437 ⁷
13	Total liabilities	74,177	19,777	225,978	83,289	2,743,731

¹ Interfund balances, inter-municipal accounts payable eliminated.

² Data for Quebec schools not available.

³ Includes treasury bills 4,125.

⁴ Territorial government.

TABLE 15. Financial Assets,¹ by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
79,089	51,829	32,004	38,763	28,137	295,995	47	72	296,114	1
354,571	33,752	56,517	58,882	144,127	730,821	185	54	731,060	2
20,078	9,760	16,824	36,777	10,604	205,767	69	530	206,366	3
7,795	1,109	1,752	1,923	1,166	24,683	7	120	24,810	4
138,248	35,412	10,548	8,828	11,116	258,100	69 ³	411 ³	258,580	5
—	—	134	—	—	141	—	—	141	6
110,706	35,033	24,484	36,212	10,239	371,011	111	195	371,317	7
—	—	5,361	3,661	1,383	12,131	—	24	12,155	8
—	—	—	—	—	66,585	—	—	66,585	9
—	27	78	4,479	65	4,652	—	—	4,652	10
29,747	17,373	35,155	62,706	26,445	320,844	5	292	321,141	11
740,234	184,295	182,857	252,231	233,282	2,290,730	493	1,698	2,292,921	12

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 - 66,585.

TABLE 16. Liabilities,¹ by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ²	Yukon	N.W.T.	Total ²	No.
thousands of dollars									
207,234	75,849	15,012	21,647	28,482	581,938	4	439	582,381	1
135,120	15,782	13,407	39,807	26,769	360,989	117	572	361,678	2
11,485	378	52	1,694	1,586	15,762	—	—	15,762	3
4,739	703	3,714	4,786 ³	361	32,923	—	204 ⁴	33,127	4
—	—	141	127	—	5,111	—	—	5,111	5
3,420,713	330,300	271,797	858,086	777,091 ⁵	8,249,539	791	1,513	8,251,843	6
—	—	—	—	1,177	9,573	—	—	9,573	7
—	—	—	—	1,162	7,792	—	—	7,792	8
—	45	—	1,810	4,605	20,260	—	40	20,300	9
—	—	—	—	—	—	—	—	—	10
—	74	575	4,559	885	6,328	—	—	6,328	11
40,623	18,968	10,877	24,782	16,192	249,933	44	339	250,316	12
3,819,914	442,099	315,575	957,298	858,310	9,540,148	956	3,107	9,544,211	13

⁵ Includes 37,299 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

⁶ Includes 1,734 short-term capital borrowings.

⁷ Includes 66,585. Same as footnote 4, Table 15, Quebec.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1969

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	3,750	7,486	81,127	3,724	57,130 ²	4,963	2,187,985 ³	..	1,949,899 ⁴	... ⁴
2	Schools .....	...	...	1,838	3,858	69,925	1,823	—	—	*	*	1,470,814 ⁷	...
3	Sub-totals	15,569	9,184	5,588	11,344	151,052	5,547	57,130	4,963	2,187,985	*	3,420,713	...
	Utilities:												
4	Electric light and power.....	248	—	227	—	1,028	—	1,136	780	...	...	...	...
5	Gas supply systems.....	...	...	—	—	—	—	—	—	...	...	...	...
6	Transit systems.....	—	—	—	—	—	—	—	—	...	37,299	...	...
7	Telephone systems .....	...	...	—	—	—	—	—	—	...	...	...	...
8	Central heating .....	...	...	—	—	—	—	—	—	...	...	...	...
9	Ferries.....	...	...	—	—	—	—	—	—	...	...	...	...
10	Airports.....	...	...	—	—	—	—	—	—	...	...	...	...
11	Housing.....	...	...	—	—	—	—	—	—	...	...	...	...
12	Parking authorities .....	...	...	—	—	—	—	—	—	...	...	...	...
13	Other	155	398	—	—	—	—	—	—	52,568	49,351	...	...
14	Sub-totals	403	398	227	—	1,028	—	1,136	780	52,568	86,650	...	...
15	Unclassified	—	—	—	—	—	—	—	—	—	—	—	—
16	Total debenture debt.....	15,972	9,582	5,815	11,344	152,080	5,547	58,266	5,743	2,240,553	86,650	3,420,713	...

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 General includes utilities.

TABLE 18. Changes in Gross Debenture Debt during 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Gross debenture debt as at December 31, 1968	26,185	14,591	151,316	59,369	2,301,174
2	Debentures sold during 1969	484	3,836	16,714	9,166	193,006
3	Debentures retired during 1969	1,115	1,068	10,403	4,526	166,977
4	Gross debenture debt as at December 31, 1969	25,554	17,159	157,627	64,009	2,327,203

¹ Data for Quebec schools not available.

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1969

No.	Payable in	Nfld.	P.E.I.	N.S.	N.B.	Que. ¹
		thousands of dollars				
1	Canada only	23,216	17,159	154,083	64,009	1,739,201
2	England only	—	—	—	—	3,144
3	England and Canada	—	—	—	—	466
4	U.S.A. only	2,338	—	2,469	—	535,714
5	U.S.A. and Canada	—	—	1,075	—	8,752
6	England, U.S.A. and Canada	—	—	—	—	10,000
7	Switzerland and Germany	—	—	—	—	29,926
8	Totals.....	25,554	17,159	157,627	64,009	2,327,203

¹ Data for Quebec schools not available.

² Includes an unidentifiable amount payable in U.S.A.

TABLE 17. Analysis of Debenture Debt, by Purpose and by Province, 1969

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														
93,940	85,949	114,581	69,486	421,333	6,517	263,439	171,788	5,547,850	791 ^a	—	1,212	—	5,549,853	1
97,566	7,497	73,393 ^b	12,201	311,841 ^b	—	340,085	—	2,390,843 ^a	...	...	301	...	2,391,144 ^a	2
191,508	93,446	187,974	81,687	733,174	6,517	603,524	171,788	7,938,693 ^a	791	—	1,513	—	7,940,997 ^a	3
3,590	27,983	82	—	49,242	1,050	1,647	—	86,993	...	...	...	...	86,993	4
—	—	—	—	2,473	—	—	—	2,473	...	...	...	...	2,473	5
12,938	234	582	1,492	10,113	—	—	—	62,658	...	...	...	...	62,658	6
—	—	—	—	38,128	1,900	132	—	40,160	...	...	...	...	40,160	7
526	—	—	—	—	—	—	—	526	...	...	...	...	526	8
—	—	—	—	—	—	—	—	—	...	...	...	...	—	9
—	—	—	—	141	—	—	—	141	...	...	...	...	141	10
—	—	—	—	—	—	—	—	—	...	...	...	...	—	11
—	—	—	—	—	—	—	—	—	...	...	...	...	—	12
75	—	—	—	15,348	—	—	—	117,895	...	...	...	...	117,895	13
17,129	28,217	644	1,492	115,445	2,950	1,779	—	310,846	...	...	—	—	310,846	14
—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
206,637	121,663	188,618	83,179	848,619	9,467	605,303	171,788	8,249,539	791	—	1,513	—	8,251,843	16

¹ Whitehorse only.

² Data for Quebec schools not available.

³ Includes Roman Catholic separate schools and public schools in unorganized areas.

TABLE 18. Changes in Gross Debenture Debt during 1969

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	7,718,946	823	1,051	7,718,820	1
553,637	42,624	12,379	147,885	61,615	1,041,146	—	566	1,041,712	2
195,347	21,370	17,095	48,344	42,308	508,553	32	104	508,689	3
3,420,713	330,300	271,797	858,086	777,091	8,249,539	791	1,513	8,251,843	4

TABLE 19. Analysis of Debenture Debt classified by Place of Payment and by Province, 1969

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total ¹	Yukon	N.W.T.	Total ¹	No.
thousands of dollars									
3,420,713 ²	266,194	248,908	800,246	589,812	7,323,541	791	1,513	7,325,845	1
—	—	—	—	777	3,921	—	—	3,921	2
—	—	—	—	—	466	—	—	466	3
...	55,532	22,889	57,840	165,521	842,303	—	—	842,303	4
—	—	—	—	20,204	30,031	—	—	30,031	5
—	1,900	—	—	777	12,677	—	—	12,677	6
—	6,674 ³	—	—	—	36,600	—	—	36,600	7
3,420,713	330,300	271,797	858,086	777,091	8,249,539	791	1,513	8,251,843	8

¹ Includes 6,674 payable in Germany only.

TABLE 20. Direct Debt, by Province as at Fiscal Year End December 31, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que. ¹	Ont.	Man.
thousands of dollars								
Direct debt								
1	Debtenture debt	25,554	17,159	157,627	64,009	2,327,203	3,420,713 ²	330,300
2	Deduct sinking funds	141	3,660	4,342	2,691	4,413	330,210	35,573
3	Item 1 less item 2	25,413	13,499	153,285	61,318	2,322,790	3,090,503	294,727
4	Temporary loans and overdrafts	19,540	1,728	44,645	11,598	156,203	207,234	75,849
5	Accounts and other payables	21,985	761	14,905	5,497	138,888	151,344	16,908
6	Other liabilities	6,172	128	8,566	2,178	121,437	40,623	18,968
7	Total direct debt less sinking fund	73,110	16,116	221,401	80,591	2,739,318	3,489,704	406,452
thousands of dollars								
Direct debt								
1	Debtenture debt	271,797	858,086	777,091	8,249,539	791	1,513	8,251,843
2	Deduct sinking funds	29,490	6,151	74,103	490,774	—	—	490,774
3	Item 1 less item 2	242,307	851,935	702,988	7,758,765	791	1,513	7,761,069
4	Temporary loans and overdrafts	15,012	21,647	28,482	581,938	4	439	582,381
5	Accounts and other payables	17,889	46,675	35,660	450,512	117	816	451,445
6	Other liabilities	10,877	24,782	16,192	249,923	44	339	250,306
7	Total direct debt less sinking fund	286,085	945,039	783,322	9,041,138	956	3,107	9,045,201

¹ Data for Quebec schools not available. Includes 37,299 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

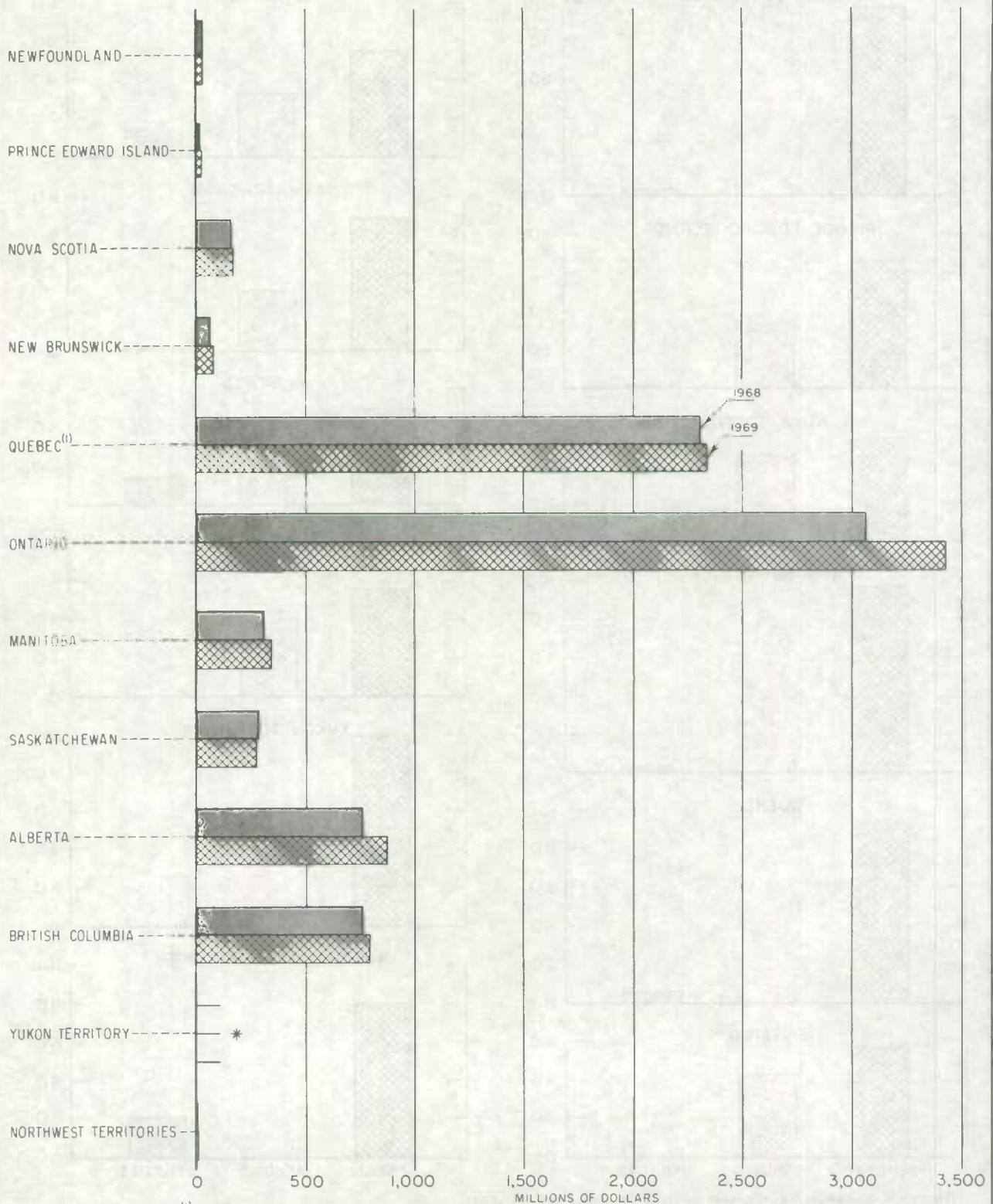
TABLE 21. Trust and Agency Funds,¹ by Province, 1969

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.
thousands of dollars						
Assets						
Cash .....	..	40	—	462	..	..
Investments .....	..	475	15,533	7,921	..	..
Due from other funds .....	..	—	235	—	..	..
Other assets .....	..	2	13	161	..	..
Total assets .....	..	517	15,781	8,544	..	..
Liabilities						
Accounts payable .....	..	—	—	3	..	..
Due to other funds .....	..	—	—	3	..	..
Other liabilities .....	..	—	—	381	..	..
Trust and agency fund balances .....	..	517	15,781	8,157	..	..
Total liabilities .....	..	517	15,781	8,544	..	..
thousands of dollars						
Assets						
Cash	2,848	219	262	1,883	—	—
Investments	91,484	22,058	58,927	4,276	—	—
Due from other funds	74	575	4,559	885	—	—
Other assets	4,172	711	9,032	345	—	—
Total assets	98,578	23,563	72,780	7,389	—	—
Liabilities						
Accounts payable	166	24	251	—	—	—
Due to other funds	27	78	4,479	65	—	—
Other liabilities	—	—	90	15	—	—
Trust and agency fund balances	98,385	23,461	67,960	7,309	—	—
Total liabilities	98,578	23,563	72,780	7,389	—	—

¹ Where assets and liabilities of trust and agency funds have been reported separately, they have been excluded from the statements of financial assets and liabilities, Tables 15 and 16, and are presented here for additional information only. See commentary, page 9.

CHART-4

GROSS DEBENTURE DEBT,
BY PROVINCE, 1968-1969

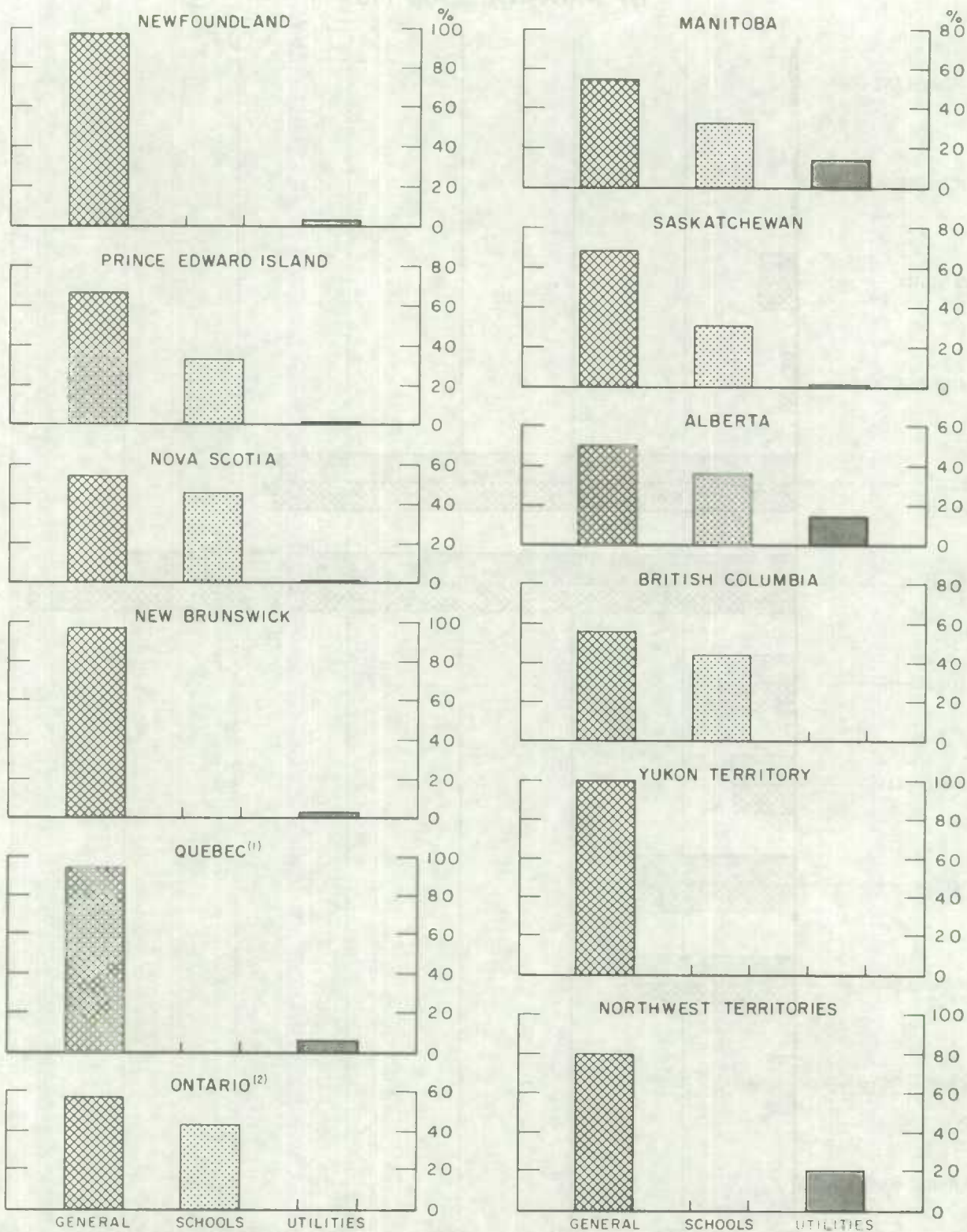


(1) EXCLUDES SCHOOL DEBENTURE DEBT

* LESS THAN 1 MILLION

CHART-5

PERCENTAGE OF GROSS DEBENTURE DEBT BY PURPOSE, BY PROVINCE, 1969



(1) DATA NOT COMPARABLE AS INFORMATION ON SCHOOLS WAS NOT AVAILABLE.

(2) UTILITIES INCLUDED IN GENERAL.

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