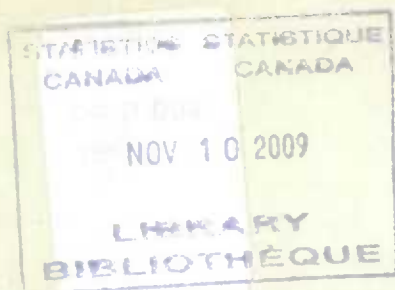


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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

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## Revenue and Expenditure

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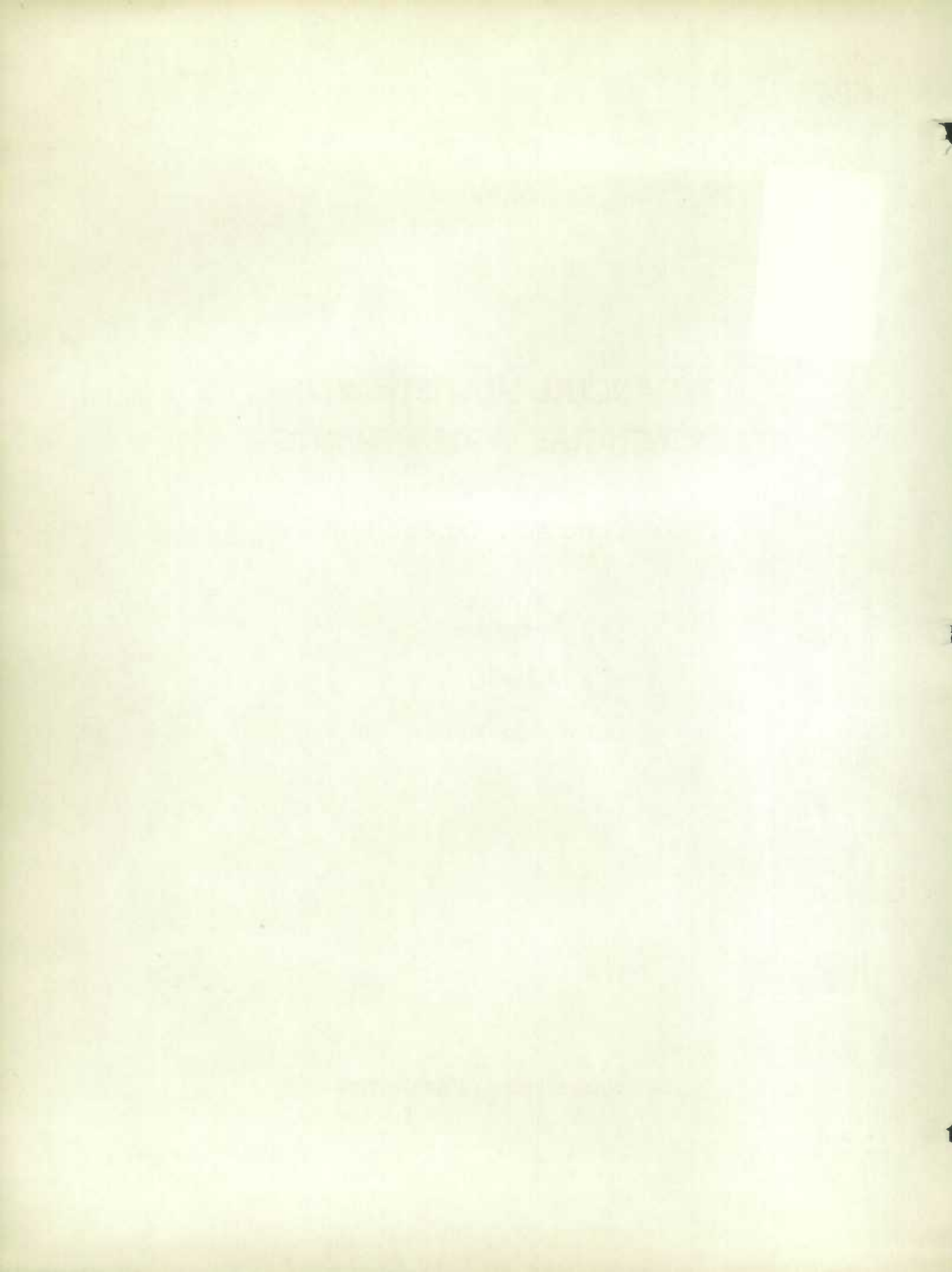
### Actual

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## 1960

(Fiscal Year Ended March 31, 1961)

DOMINION BUREAU OF STATISTICS



DOMINION BUREAU OF STATISTICS  
*Public Finance* and Transportation Division  
Public Finance Section

FINANCIAL STATISTICS OF  
PROVINCIAL GOVERNMENTS

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Revenue and Expenditure

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Actual

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1960

(Fiscal Year Ended March 31, 1961)

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### SYMBOLS

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

.. figures not available.

... figures not appropriate or not applicable.

— nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.

**Note:** Figures appearing in footnotes to tables are in thousands of dollars.

## INTRODUCTION

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1961. A report dealing with actual direct and indirect debt of these governments

as at March 31, 1961 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

## DEVELOPMENTS IN 1960-61

During the fiscal year ended March 31, 1961, under the Hospital Insurance and Diagnostic Services Act, 1957, agreements were entered into with the Northwest Territories, Yukon Territory and Quebec, effective April 1, 1960, July 1, 1960 and January 1, 1961, respectively. This means that all ten provinces and the two territories are now participating in programmes administered by them, providing hospital insurance and laboratory and other services in aid of diagnosis.

In this report, shared cost receipts from the federal government under hospital insurance plans, in respect of Newfoundland, Prince Edward Island, Nova Scotia, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia and the Northwest Territories, cover a twelve-month period, the Yukon Territory a nine-month period and Quebec a three-month period. In the case of New Brunswick, the Hospital Services Commission of New Brunswick was abolished as of March 31, 1961, and revenue and expenditure under the hospital plan are now included in the province's consolidated accounts. This Commission had operated on a calendar year basis, so in this report, to bring the revenue and expenditure of the scheme to a fiscal year basis to agree with the province's accounting period, we have covered a fifteen-month period, that is, from January 1, 1960 to March 31, 1961. Receipts by the provinces from the Government of Canada towards the cost of these plans are included in item 16 of Table 1, and details are given in item 10 of Table 7; expenditures are included in item 21 of Tables 2 and 4. Item 21 also includes construction and maintenance grants to hospitals, the administrative costs of hospital insurance and the operation of provincially-owned mental, tuberculosis and general hospitals.

Five provinces financed all or part of their share of the total costs in the period under review by charging hospital insurance premiums, viz. Prince Edward Island, New Brunswick, Ontario, Manitoba and Saskatchewan. The rates were approximately \$2.00 for single persons and \$4.00 for families, in Prince Edward Island, New Brunswick, Ontario and Manitoba; in Saskatchewan they were \$17.50 for single persons and \$35.00 for families per annum. Premium revenue is shown in item 12 of Table 3.

In Nova Scotia the 3 per cent general sales tax (increased to 5 per cent effective April 1, 1961), and in British Columbia the 5 per cent general sales tax are intended to help finance the provincial share of the total costs. In Alberta the municipalities are required to contribute to the extent of four mills on

the dollar of the equalized assessment (see item 59 on Table 7). Newfoundland, Quebec and Alberta have not earmarked any specific provincial tax revenue to cover the costs.

Benefits under the hospital insurance plans vary from province to province. However, the federal government does not contribute towards the maintenance of patients in tuberculosis or mental hospitals, in nursing homes, homes for the aged or infirmaries.

Several provinces have set up a separate fund in which to record hospital insurance plan transactions (see the list of "special funds" on page 12).

The programme of federal contributions amounting to one half the cost of labour incurred on "winter projects in municipalities", which was introduced in 1958-59, and extended in 1959-60 was further extended in 1960-61. Most of the winter works projects were carried out by the municipal governments, but in Nova Scotia and New Brunswick where rural roads are largely the responsibility of the provincial government, certain provincial government winter projects qualified for federal contributions under the scheme. The federal contributions were all channelled through the provincial governments. In several provinces, the provincial government added a further contribution to the municipalities towards labour costs (over and above the federal contribution). Since the provincial public accounts do not reveal the nature of the projects which were carried on by the municipal governments out of these federal and provincial grants, they have been classified as "other expenditures" in these statistics. See item 62 on Table 2, item 63 on Table 4, and item 53 on Table 7. However, the road work, carried on by the Nova Scotia and New Brunswick provincial governments under the scheme, is classified as "transportation" expenditure.

The federal government again encouraged the provinces in the development of roads leading to resources. All the provinces received contributions from the federal government for this purpose during 1960-61, for a total of \$13,374,000, an increase of \$5,608,000 over the 1959-60 period.

Net general revenue of all the provinces for the year under review shows an increase of \$88,898,000 over the fiscal year ended March 31, 1960. Of this amount \$78,784,000 is from the increase in taxation revenue, caused in part by changes in the tax rates of various provinces.



Newfoundland increased the general sales tax from 3 per cent to 5 per cent. Although food was added to the list of exemptions, the revenue from this tax in Newfoundland resulted in an increase of \$1,852,000 for the year 1960-61 as compared with the fiscal year 1959-60. In addition, the sales tax on motor fuel in Newfoundland was increased from 17 cents to 19 cents per gallon, which was a deciding factor in the increased revenue from this source of \$827,000 over the previous fiscal period. Prince Edward Island introduced a 4 per cent general sales tax effective July 1, 1960. This resulted in revenue from this source of \$1,194,000 for the nine-month period it was in effect. In Alberta the tax on diesel fuel was increased from 10 cents to 12 cents per gallon effective May 1, 1960. This factor was the main cause for the increase in revenue of \$1,471,000 from the tax on motor fuel and fuel oil over that of the fiscal year 1959-60. The corporation income tax in Quebec was increased from 9 per cent to 10 per cent in 1960. This factor contributed to the increased revenue from this tax in Quebec of \$10,439,000 as compared to the previous fiscal year ended March 31, 1960. Although there was no change in the rate of the corporation income tax in Ontario, there was an increase in the revenue derived from same of \$9,646,000 compared to the fiscal year 1959-60. As well, there was an increase of \$6,224,000 in the individual income tax collected in Quebec for the period under review as compared to the previous fiscal period. An increase of \$22,338,000 has taken place in the revenue derived from hospital insurance premiums, as compared to the previous fiscal year. This was partly due to the operation of the plan in Prince Edward Island for a full year, rather than for six months as in the previous fiscal period. In addition, the revenue from this source in New Brunswick accounts for \$6,662,000; there was no corresponding revenue in this province for the previous fiscal period. In Ontario there was an increase of \$15,331,000 in revenue from hospital insurance premiums over that received for the 1959-60 period, due to the fact that more persons were covered by the scheme.

The total net general expenditure for all provinces increased by \$325,843,000 for the fiscal year 1960-61, as compared with the corresponding expenditure for the 1959-60 period. The net expenditure on highways, roads and bridges totalled \$708,057,000, (item 12, Table 4), as compared to \$675,821,000 for the previous period. Increases under this heading were recorded in Newfoundland, Nova Scotia, New Brunswick, Quebec, Alberta and British Columbia. Net general expenditure on health and social welfare increased in all provinces except Prince Edward Island, for a total of \$766,215,000 (item 31, Table 4) as compared with \$642,858,000 for the 1959-60 period. To this increase of \$123,357,000, in net expenditure on health and social welfare, health contributes \$71,689,000 and social welfare \$51,668,000.

Net general expenditure on education increased in all provinces to a total of \$700,123,000 for the

fiscal year 1960-61 (item 42, Table 4) an increase of \$97,272,000 over the corresponding figure for the 1959-60 period.

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Montreal-Laurentian Autoroute Board, a toll authority set up by the Province of Quebec in 1957, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The following tables show the revenue and expenditure of the Montreal-Laurentian Autoroute Board for the year ended December 31, 1960 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1961.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

#### THE MONTREAL-LAURENTIAN AUTOROUTE BOARD

##### Revenue and Expenditure for the Fiscal Year Ended December 31, 1960 (thousands of dollars)

<b>Revenue:</b>		
Sales and services - tolls, etc. ....	2,853	
Interest on short term investments .....	15	
<b>Total revenue .....</b>	<b>2,868</b>	
<b>General expenditure:</b>		
Highways, roads and bridges .....	4,274	
Debt Charges, exclusive of debt retirement ....	4,130	
<b>Total gross expenditure (exclusive of debt retirement) .....</b>	<b>8,404</b>	

#### B. C. TOLL HIGHWAYS AND BRIDGES AUTHORITY

##### Revenue and Expenditure for Fiscal Year Ended March 31, 1961 (thousands of dollars)

<b>Revenue:</b>		
Sales and services - Tolls, etc. ....		
Highways, bridges and tunnels .....	4,649	
Ferries .....	2,713	7,362
Contributions from provincial Government .....		2,561
<b>Total revenue .....</b>	<b>9,923</b>	
<b>General expenditure:</b>		
Highways, bridges and tunnels .....	4,034	
Ferries .....	5,484	9,518
Debt charges, exclusive of debt retirement .....		3,581
<b>Total gross general expenditure (exclusive of debt retirement) .....</b>	<b>13,099</b>	



The percentage distributions shown below are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of revenue reveals a few changes. A further increase in the percentage of the tax revenue item "hospital insurance premiums" from 3.8 per cent in 1959-60 to 4.5 per cent of the total net general revenue in 1960-61 resulted from premiums being levied by five provinces in the year under review compared with four in the previous year and higher premium revenue in Ontario. A decrease in the percentage compared to the previous year does not necessarily mean that less was received from that particular source compared with the previous year, but that the proportions have altered. However, in the case of natural re-

sources revenue, which dropped to 10.8 per cent from 12.3 per cent, the decrease was almost entirely as a result of Alberta's lower revenue from the sale of Crown reserve leases and reservations; due to the lack of oil markets, and perhaps the need to discover a new major field, there developed a dwindling in the interest shown at Alberta's oil sales and a weakness in bid prices for oil and gas leases and reservations.

On the expenditure side transportation and communications continued to account for the largest share of total net general expenditure, 24.8 per cent, followed very closely by education with 24.4 per cent. In 1959-60 these percentages were 26.7 per cent and 23.7 per cent, respectively. Expenditure on health increased from 17.2 per cent to 17.7 per cent, while expenditure on social welfare increased from 8.1 per cent in 1959-60 to 9.0 per cent in 1960-61.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1961

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
<b>Taxes:</b>													
Corporations.....	0.5	0.5	1.0	0.8	4.3	1.8	1.2	0.5	0.9	0.9	—	—	2.0
Income—Corporations.....	—	—	—	—	15.4	20.5	—	—	—	—	—	—	10.5
Individuals.....	—	—	—	—	9.5	—	—	—	—	—	—	—	2.4
<b>Sales:</b>													
Motor fuel and fuel oil ...	9.1	15.2	17.4	14.8	15.8	19.9	15.9	14.8	11.0	10.1	12.3	12.6	15.8
General .....	17.1	7.4	11.3	10.4	10.8	—	—	15.5	—	27.4	—	—	8.3
All other sales taxes .....	—	4.8	0.8	2.4	6.0	1.2	0.7	0.1	0.3	0.9	4.1	—	2.2
Succession duties .....	—	—	—	—	3.6	4.5	—	—	—	—	—	—	2.4
Hospital insurance premiums	—	5.1	—	7.7	—	10.4	12.6	5.9	—	—	—	—	4.5
All other taxes .....	0.5	—	0.2	0.4	0.2	1.1	0.2	0.1	—	1.8	8.8	0.2	0.7
<b>Total taxes .....</b>	<b>27.2</b>	<b>33.0</b>	<b>30.7</b>	<b>36.5</b>	<b>65.6</b>	<b>59.4</b>	<b>30.6</b>	<b>36.9</b>	<b>12.2</b>	<b>41.1</b>	<b>25.2</b>	<b>12.8</b>	<b>48.8</b>
Federal-provincial tax-sharing arrangements .....	31.7	29.8	35.0	30.9	11.0	13.7	38.5	27.2	23.3	23.0	18.9 <sup>1</sup>	31.0 <sup>1</sup>	18.8
<b>Privileges, licences and permits:</b>													
Liquor control and regulation .....	3.1	0.2	0.3	—	2.2	3.2	2.6	—	0.4	0.1	0.4	3.3	1.9
Motor vehicles .....	3.0	4.9	6.3	5.5	6.3	8.4	7.3	5.1	5.3	6.2	6.5	2.1	6.7
Natural resources .....	2.5	0.1	1.5	4.3	5.5	5.3	4.0	13.6	45.5	17.0	1.1	4.1	10.8
Other .....	0.8	0.8	0.7	0.6	1.4	1.2	1.3	1.1	0.8	0.8	3.4	1.8	1.1
<b>Total privileges, licences and permits.....</b>	<b>9.4</b>	<b>6.0</b>	<b>8.8</b>	<b>10.4</b>	<b>15.4</b>	<b>18.1</b>	<b>15.2</b>	<b>19.8</b>	<b>52.0</b>	<b>24.1</b>	<b>11.4</b>	<b>11.3</b>	<b>20.5</b>
Government of Canada subsidies .....	26.5	19.6	10.3	10.6	0.5	0.4	2.0	1.4	1.0	0.4	1.7	2.6	2.1
Liquor profits .....	3.7	8.1	12.7	9.5	5.1	6.6	11.2	9.2	8.1	8.7	37.3	38.4	7.3
All other revenue .....	1.5	3.5	2.5	2.1	2.4	1.8	2.5	5.5	3.4	2.7	5.5	3.9	2.5
<b>Total net general revenue .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Federal tax abatement grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1961

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government .....	7.7	5.0	4.2	4.0	4.9	3.4	5.1	4.8	3.8	5.1	11.2	4.6	4.4
Protection of persons and property .....	4.7	2.7	2.8	2.4	4.7	5.0	4.3	5.3	5.9	4.6	0.1	1.0	4.7
Transportation and communications .....	20.9	28.8	27.8	33.7	23.5	25.7	26.8	21.0	25.9	22.7	22.1	2.9	24.8
Health .....	14.1	15.3	17.1	20.6	12.8	21.3	20.2	24.7	15.2	16.8	17.0	32.6	17.7
Social welfare .....	13.6	6.6	5.3	5.0	15.0	5.4	7.0	8.6	7.5	9.2	3.2	8.1	9.0
Education .....	24.8	20.5	22.9	14.3	24.3	24.7	22.5	25.5	30.0	22.3	35.6	41.9	24.4
Natural resources and primary industries .....	5.0	4.7	7.7	5.2	9.4	3.8	8.3	7.7	9.8	8.3	0.6	2.0	7.0
Debt charges (exclusive of debt retirement) <sup>1</sup> .....	4.6	8.6	8.8	7.2	1.9	4.9	0.9	- 0.9	- 6.3	0.6	1.3	-	2.3
Contributions to other governments .....	1.5	2.3	1.0	5.8	0.1	3.5	2.0	-	5.7	3.4	4.8	3.9	2.4
All other expenditure .....	3.1	5.5	2.4	1.8	3.4	2.3	2.9	3.3	2.5	7.0	4.1	3.0	3.3
<b>Net general expenditure (exclusive of debt retirement) .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1950 are also shown.

Net General Revenue  
Fiscal Years Ended Nearest to December 31

Province	1950	1956	1957	1958	1959	1960
	millions of dollars					
Newfoundland .....	21	37	39	62	60	64
Prince Edward Island .....	5	8	9	13	14	16
Nova Scotia .....	36	58	65	76	91	92
New Brunswick .....	32	57	62	71	77	87
Quebec .....	239	446	515	557	605	641
Ontario .....	266	482	595	647	778	833
Manitoba .....	42	66	74	77	100	104
Saskatchewan .....	66	122	136	141	146	149
Alberta .....	105	241	246	236	279	246
British Columbia .....	139	273	282	296	314	320
Yukon Territory .....	1	2	2	2	2	2
Northwest Territories .....	..	1	1	1	1	2
<b>Totals .....</b>	<b>952</b>	<b>1,793</b>	<b>2,026</b>	<b>2,179</b>	<b>2,467</b>	<b>2,556</b>

Net General Expenditure (Exclusive of Debt Retirement)  
Fiscal Years Ended Nearest to December 31

Province	1950	1956	1957	1958	1959	1960
	millions of dollars					
Newfoundland .....	27	44	48	62	65	75
Prince Edward Island .....	7	10	11	14	20	15
Nova Scotia .....	52	71	74	86	92	112
New Brunswick .....	41	59	64	71	80	95
Quebec .....	224	434	493	533	601	749
Ontario .....	279	552	657	742	898	937
Manitoba .....	35	63	76	98	128	137
Saskatchewan .....	62	110	124	137	142	150
Alberta .....	73	170	199	215	235	266
British Columbia .....	141	258	287	267	283	332
Yukon Territory .....	1	2	2	2	2	3
Northwest Territories .....	..	1	2	2	1	2
<b>Totals .....</b>	<b>942</b>	<b>1,774</b>	<b>2,037</b>	<b>2,229</b>	<b>2,547</b>	<b>2,873</b>



**Net General Revenue by Source**  
**Fiscal Years Ended Nearest December 31**

Source	1950 <sup>1</sup>	1956	1957	1958	1959	1960
millions of dollars						
<b>Taxes:</b>						
Corporations .....	23	20	41	48	50	52
Income—Corporations .....	127	62	214	226	249	269
Individuals .....	—	36	41	48	54	61
<b>Sales:</b>						
Motor fuel and fuel oil .....	156	301	347	364	383	403
General .....	76	178	183	187	209	212
All other sales taxes .....	34	45	49	53	55	57
Succession duties .....	31	65	53	56	56	60
Hospital insurance premiums .....	—	8	10	10	94	116
All other taxes .....	31	18	17	18	18	17
<b>Total taxes .....</b>	<b>478</b>	<b>733</b>	<b>955</b>	<b>1,010</b>	<b>1,168</b>	<b>1,247</b>
Federal tax rental agreements .....	93	366	—	—	—	—
Federal-provincial tax-sharing arrangements .....	—	—	354	399	461	481
<b>Privileges, licences, and permits:</b>						
Liquor control and regulation .....	27	33	41	39	45	47
Motor vehicles .....	67	128	140	146	165	172
Natural resources .....	99	288	278	259	303	277
Other .....	14	20	20	23	27	28
<b>Total privileges, licences and permits .....</b>	<b>207</b>	<b>469</b>	<b>479</b>	<b>467</b>	<b>540</b>	<b>524</b>
Government of Canada subsidies .....	25	23	22	60	54	54
Liquor profits .....	112	154	165	175	180	186
All other revenue .....	37	48	51	68	64	64
<b>Total net general revenue .....</b>	<b>952</b>	<b>1,793</b>	<b>2,026</b>	<b>2,179</b>	<b>2,467</b>	<b>2,556</b>

<sup>1</sup> Figures for N.W.T. are excluded as they were not available.

**Net General Expenditure by Function**  
**Fiscal Years Ended Nearest December 31**

Function	1950 <sup>1</sup>	1956	1957	1958	1959	1960
millions of dollars						
General government .....	37	70	83	95	111	125
Protection of persons and property .....	51	92	108	116	126	136
Transportation and communications .....	250	561	588	622	680	713
Health .....	158	262	302	330	437	509
Social Welfare .....	87	143	168	192	206	258
Education .....	183	363	453	523	603	700
Natural resources and primary industries .....	72	133	147	158	174	201
Debt charges (exclusive of debt retirement) .....	52	55	55	55	57	67
Contributions to municipalities .....	17	41	54	62	66	70
All other expenditure .....	35	54	79	76	87	94
<b>Net general expenditure (exclusive of debt retirement) ..</b>	<b>942</b>	<b>1,774</b>	<b>2,037</b>	<b>2,229</b>	<b>2,547</b>	<b>2,873</b>

<sup>1</sup> Figures for N.W.T. are excluded as they were not available.



## SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments but which do embrace general government activities, are consolidated with the latter in these statistics. Deductions from revenues or expenditures are made on different scales by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of

goods and services, constituting basically trading operations, and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. These, therefore, must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. The Province of Saskatchewan no longer maintains a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts an amount may be transferred from "capital account" expenditure to "current account" expenditure (\$69 million in 1960-61) and no functional breakdown of this transfer item is possible. For these various reasons the breakdown between "ordinary" and "capital" previously reported in the "actual" reports is no longer made. However, the total amount of expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

## EXPLANATORY COMMENT

### Tables 1 and 2 -- Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6. The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

"Privileges, licences and permits—Natural resources", Table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas and petroleum) royalties, dues or bonuses; beach, sand and water lot leases and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the tax rental agreements.

Tables 3 and 4 - Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation <sup>represents</sup> emphasizes the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue

of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-costs contributions, and (d) all capital revenue. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure".

"Other" taxes, Table 3, item 13, consists of the following items. These are gross amounts i.e. before deduction of any commissions payable to tax collectors.

Tables 3 and 4 - Net General Revenue and Expenditure

	\$'000		\$'000
<b>Newfoundland:</b>		<b>Ontario:</b>	
Tax on Fire Insurance Premiums .....	235	Fire Marshal Tax .....	681
Public Utilities Act .....	53	Security Transfer Tax .....	2, 231
<b>Total .....</b>	<b>288</b>	Land Transfer Tax .....	3, 571
		<b>Total .....</b>	<b>6, 483</b>
<b>Nova Scotia:</b>		<b>Manitoba:</b>	
Tax on Fire Insurance Premiums .....	41	Crop Insurance Premiums .....	255
Public Utilities Act .....	56	Fire Prevention Tax .....	37
<b>Total .....</b>	<b>97</b>	<b>Total .....</b>	<b>292</b>
<b>New Brunswick:</b>		<b>Saskatchewan:</b>	
Fire Prevention Tax on Premiums .....	39	Fire Prevention Assessment Levy .....	128
Insurance Act .....	22		
Public Utilities Act .....	32	<b>Alberta:</b>	
<b>Total .....</b>	<b>93</b>	Fire Prevention Tax .....	53
<b>Quebec:</b>		<b>British Columbia:</b>	
Tax on Fire Insurance Premiums .....	198	Tax on Fire Insurance Premiums .....	257
Security Transfer Tax .....	1, 143		
Property Transfer Tax .....	82	<b>Yukon:</b>	
<b>Total .....</b>	<b>1, 423</b>	Poll Tax .....	4

Tables 5 and 6 - Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have

been classified in these statistics by source and function and included in general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.



Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See Table 5, items 7 and 18.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 14 and 15; on Table 6, see items 15 and 16.

In order to achieve interprovincial comparability, tax-sharing arrangement revenue has been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, item 8.

Under an amendment to the 1952 tax rental agreements, the Government of Canada made advances to five provinces (Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan) which received less revenue than anticipated as a result of revisions in population estimates. These advances are being repaid in the years 1957-58 to 1961-62 as deductions from the payments under the 1957 agreements. In these statistics these loan transactions are excluded entirely from revenue and expenditure. Adjustments were required for Prince Edward Island, New Brunswick and Saskatchewan. See Table 5, item 8, and Table 6, item 20.

Thirdly, provinces sometimes set aside portions of their tax rental agreement receipts into a deferred revenue reserve and bring them into revenue at a later date or else provinces are later in recording receipts than the federal government is in recording payments. Transactions of these types had to be eliminated in Newfoundland and Quebec and are included in item 19 of Table 5.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 11 and 12, and Table 6, items 12 and 13.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 13.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

A list of those special funds and trust accounts which have been included in "general" revenue and expenditure follows.

#### **Newfoundland:**

Board of Commissioners of Public Utilities<sup>1</sup>  
Co-operative Development Loan Board  
Farm Development Loan Board  
Fisheries Assistance Fund  
Fisheries Development Authority  
Fisheries Loan Board  
Industrial Development Loan Board  
Property Loss Reserve Fund  
Public Libraries Board  
Unsatisfied Judgment Fund<sup>2</sup>

#### **Prince Edward Island:**

Farm Establishment (Loan) Board  
Fisherman's Loan Board  
Insurance Reserve Fund  
Provincial Sanatorium Fund  
Unsatisfied Judgment Fund

#### **Nova Scotia:**

Canso Bridge Fund  
Community Pastures Board  
Board of Commissioners of Public Utilities<sup>1</sup>  
Research Foundation<sup>1</sup>  
Special Reserve Account  
Unsatisfied Judgment Fund<sup>2</sup>

#### **New Brunswick:**

Board of Commissioners of Public Utilities<sup>1</sup>  
Grown Land Sinking Fund  
Fire Prevention Act, 1943  
Government House Trust Fund  
Hospital Insurance Grant Fund<sup>4</sup>  
Hospital Services Commission<sup>4</sup>  
Provision for Matching Grants and Guarantees  
Unsatisfied Judgment Fund  
Verna MacDonald Bequest

#### **Quebec:**

Minimum Wage Commission<sup>1</sup>

See footnotes at the end of list, page 13.



**Ontario:**

Housing Corporation Limited  
Niagara Parks Commission  
Ontario Hospital Services Commission<sup>1</sup>  
Ontario Junior Farmer Establishment Loan Corporation  
Ontario Municipal Improvement Corporation  
Ontario Research Foundation  
Unsatisfied Judgment Fund

**Manitoba:**

Co-operative Promotion Board  
Cream Grader's Account  
Crop Insurance Corporation  
Department of Agriculture  
Emergency Fodder Plan and Unharvested Acreage Payments  
Fire Insurance Reserve Fund  
Fire Prevention Fund  
Horned Cattle Purchase Act  
Hospital Services Fund<sup>1</sup>  
Land Titles Assurance Fund  
Milk Control Board<sup>2</sup>  
Reserve for War and Post-War Emergencies  
Unsatisfied Judgment Fund

**Saskatchewan:**

Government Finance Office  
Horned Cattle Purchases Trust Account  
Industrial Development Fund

**Saskatchewan - Concluded:**

Land Titles Assurance Fund  
Milk Control Board  
Saskatchewan Agricultural Research Foundation  
Saskatchewan Hospitalization Fund<sup>1</sup>  
Saskatchewan Research Council  
School Lands Fund

**Alberta:**

Horned Cattle Purchases Act Trust Account  
Oil and Gas Conservation Board  
Registrars' Assurance Fund  
Wheat Board Monies Trust Account

**British Columbia:**

Beef Cattle Producers' Assistance Fund  
Capital Improvement District Fund  
Dog Tax Fund  
Grazing Range Improvement Fund  
Land Registry Assurance Fund  
Land Settlement Board  
Scaling Fund  
University Endowment Lands Administration Account

<sup>1</sup> Calendar year 1960.

<sup>2</sup> Levies are no longer payable to the provincial governments but claims are still being settled.

<sup>3</sup> Twelve months ended April 30, 1961.

<sup>4</sup> Fifteen months ended March 31, 1961.

<sup>5</sup> Twelve months ended July 31, 1961.

Table 7 - Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2 and 19 of Table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 5 to 53) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

Grants to universities (item 36) include only those payments to provincial institutions of which the revenues and expenditures are included in their

entirety in general fund revenues and expenditures, i.e., it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

The amounts received from local governments (items 56 to 66) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 11 on Table 5 and item 12 on Table 6.

**Table 8 - Specified Amounts Paid to Other Governments**

The term **local governments** as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas and drainage and dyking districts. The table also includes contributions to schools operated by local authorities. It includes current or operating grants and capital construction grants. The table does not include grants paid to library boards, hospital boards, veterinary boards and conservation authorities, nor the value of services performed by the provincial governments on behalf of their municipalities; it is restricted to monetary grants.

The home-owners' subsidies in British Columbia (see Table 2, footnote 14) are not included in this table. They are considered as assistance to the home-owners; in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

**Shared-revenue contributions (item 1).** These are specified portions of certain provincial revenues paid to local governments. They may be in the nature

of unconditional subsidies or they may be earmarked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

**Subsidies (item 2).** These are unconditional grants to local governments not based on a share of specific provincial revenue.

**Grants-in-aid and shared-cost contributions (items 6 to 27).** These payments relate to services which are the responsibility of the receiving governments. They are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications - Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

**Table 9 - Provincial Revenue from Liquor Operations**

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", Catalogue No. 63-202, published by this Division, for more detailed analysis of liquor transactions.

March 1, 1963.

## STATISTICAL TABLES



TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1961<sup>1</sup>

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes <sup>2</sup> .....	17,503	5,302	28,269	31,681
2	Federal-provincial tax-sharing arrangements <sup>2</sup> .....	20,460	4,802	32,243	26,749
Privileges, licences and permits:					
3	Liquor control and regulation .....	2,000	33	296	16
4	Motor vehicles .....	1,961	787	5,823	4,737
5	Natural resources .....	1,590	17	1,413	3,760
6	Other .....	520	121	601	501
7	Total privileges, licences and permits .....	6,071	958	8,133	9,014
8	Sales and services .....	2,142	829	2,525	2,328
9	Fines and penalties .....	316	59	338	227
Interest, discount, premium and exchange: <sup>4</sup>					
10	Interest .....	548	139	2,846	3,561
11	Profit on foreign exchange .....	—	—	—	68
12	Other .....	—	—	181	—
13	Total interest, discount, premium and exchange .....	548	139	3,027	3,629
Other Governments:					
Government of Canada:					
14	Share of income tax on power utilities .....	130	42	346	115
15	Subsidies .....	17,069 <sup>5</sup>	3,157 <sup>6</sup>	9,557 <sup>6</sup>	9,175 <sup>6</sup>
16	Contributions <sup>7</sup> .....	18,878	5,176	24,135	23,215
17	Total Government of Canada .....	36,077	8,375	34,038	32,509
18	Municipalities — Contributions <sup>7</sup> .....	104	2	525	31
19	Total other governments .....	36,181	8,377	34,563	32,540
Government enterprises:					
20	Liquor profits .....	2,377	1,305	11,710	8,220
21	Other <sup>8</sup> .....	—	—	—	—
22	Total government enterprises .....	2,377	1,305	11,710	8,220
23	Other revenue .....	53	108	6	72
24	Sub-totals .....	85,651	21,879	120,814	114,460
Non-revenue and surplus receipts:					
25	Refunds of previous years' expenditure .....	98	8	18	26
26	Repayment of advances credited to revenue .....	11	13	—	—
27	Other .....	—	—	—	12
28	Total non-revenue and surplus receipts .....	109	21	18	38
29	Total gross general revenue .....	85,760	21,900	120,832	114,498
30	Population (000's) <sup>9</sup> .....	448	103	727	589
31	Gross general revenue per capita (\$) .....	191	213	166	194

<sup>1</sup> Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5.

<sup>2</sup> See Table 3 for breakdown.

<sup>3</sup> Federal tax abstention grant.

<sup>4</sup> Excludes net sinking fund earnings as follows: Nfld. 515; P.E.I. 193; N.S. 2,405; N.B. 2,552; Que. 5,599; Ont. 2,805; Man. 1,382 (reserve for debt retirement); Sask. 257; Alta. nil; B.C. 2,931.

<sup>5</sup> Consists of Atlantic Provinces Adjustment Grant 7,500, transitional grant 350, additional subsidy 7,650 and annual statutory subsidies, 1,569.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1961<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
420,191	494,928	31,925	54,957	30,023	131,674	1,246,453	581	223	1,247,257	1
70,365	113,792	40,078	40,578	57,146	73,686	479,899	435 <sup>3</sup>	541 <sup>3</sup>	480,875	2
14,145	26,373	2,752	19	934	514	47,082	10	57	47,149	3
40,499	70,193	7,571	7,584	12,923	19,749	171,827	149	37	172,013	4
35,457	43,995	4,149	20,229	111,820	54,341	276,771	26	72	276,869	5
8,799	9,863	1,337	1,634	1,938	2,591	27,905	78	31	28,014	6
98,900	150,424	15,809	29,466	127,615	77,195	523,585	263	197	524,045	7
8,966	18,084	2,817	4,846	7,234	8,834	58,605	309	38	58,952	8
1,130	2,371	404	716	1,536	692	7,789	12	16	7,817	9
4,732	26,933	13,435	17,139	17,453	1,554	88,340	6	—	88,346	10
94	99	—	206	—	—	467	—	—	467	11
—	17	—	73	—	—	271	—	—	271	12
4,826	27,049	13,435	17,418	17,453	1,554	89,078	6	—	89,084	13
1,221	578	27	58	1,449	260	4,226	—	—	4,226	14
3,241	3,641	2,054	2,092	2,358	1,281	53,629	40	45	53,714	15
71,028	157,658	26,239	26,835	32,065	65,543	450,772	329	558	451,659	16
75,490	161,877	28,320	28,985	35,872	67,084	508,627	369	603	509,599	17
5,350	4	585	646	6,323	799	14,369	—	—	14,369	18
80,840	161,881	28,905	29,631	42,195	67,883	522,996	369	603	523,968	19
33,583	55,263	11,657	13,673	19,940	27,898	184,626	861	670	186,157	20
2,800	—	—	3,469	178	—	6,447	—	—	6,447	21
35,383	55,263	11,657	17,142	20,118	27,898	191,073	861	670	192,604	22
2,600	662	23	177	105	205	4,011	8	1	4,020	23
723,201	1,024,454	145,053	194,931	303,425	389,621	3,123,489	2,844	2,289	3,128,622	24
391	366	291	63	177	384	1,722	17	13	1,752	25
—	—	84	150	194	1,033	1,485	—	—	1,485	26
—	76	—	98	—	—	186	—	—	186	27
291	442	375	311	371	1,417	3,393	17	13	3,423	28
723,492	1,024,896	145,428	195,242	303,796	391,038	3,126,882	2,861	2,302	3,132,045	29
5,142	6,111	906	915	1,291	1,602	17,834	14	22	17,870	30
141	168	161	213	235	244	175	204	105	175	31

<sup>1</sup> Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

<sup>2</sup> See Table 7 for a breakdown of the functions of expenditure towards which the contributions were made.

<sup>3</sup> Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.

<sup>4</sup> Population at June 1, 1960 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative <sup>1</sup> .....	5,195	691	4,031	3,152
2	Legislative .....	534	85	715	616
3	Research, planning and statistics .....	—	—	—	4
4	<b>Total general government</b> .....	<b>5,729</b>	<b>776</b>	<b>4,746</b>	<b>3,772</b>
Protection of persons and property:					
5	Law enforcement .....	487	68	558	428
Corrections:					
6	Juvenile delinquents .....	124	21	399	179
7	Other offenders .....	418	56	22	275
8	Police protection .....	1,626	124	668	541
9	Other .....	892	144	1,480	906
10	<b>Total protection of persons and property</b> .....	<b>3,547</b>	<b>413</b>	<b>3,127</b>	<b>2,329</b>
Transportation and communications:					
11	Airways .....	—	—	—	—
12	Highways, roads and bridges .....	21,964	7,039	35,480	36,918
13	Railways .....	—	—	—	—
14	Telephone, telegraph and wireless .....	—	—	38	—
15	Waterways .....	98	66	827	522
16	Other .....	—	5	20	—
17	<b>Total transportation and communications</b> .....	<b>22,062</b>	<b>7,110</b>	<b>36,365</b>	<b>37,440</b>
Health and social welfare:					
Health:					
18	General health .....	306	72	249	404
19	Public health .....	1,416	465	3,199	2,509
20	Medical, dental and allied services .....	1,585	146	257	152
21	Hospital care .....	15,291	3,409	29,549	29,325
22	<b>Total health</b> .....	<b>18,598</b>	<b>4,092</b>	<b>33,254</b>	<b>32,144</b>
Social welfare:					
23	Aid to aged persons .....	3,622	894	3,405	3,733
24	Aid to blind persons .....	298	2	523	467
25	Aid to unemployed employables and unemployables <sup>2</sup> .....	10,284	591	5,507	2,640
26	Mothers' allowances .....	—	125	—	1,399
27	Child welfare .....	517	111	759	329
28	Labour .....	68	5	233	331
29	Other social welfare .....	1,019	43	85	116
30	<b>Total social welfare</b> .....	<b>15,808</b>	<b>1,771</b>	<b>10,512</b>	<b>9,015</b>
31	<b>Total health and social welfare</b> .....	<b>34,406</b>	<b>5,863</b>	<b>43,766</b>	<b>41,159</b>
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries .....	230	35	489	175
33	Parks, beaches and other recreational areas .....	184	71	183	208
34	Physical culture .....	—	8	39	38
35	Other .....	2	—	40	10
36	<b>Total recreational and cultural services</b> .....	<b>416</b>	<b>114</b>	<b>751</b>	<b>431</b>
Education:					
37	Schools operated by local authorities .....	16,545 <sup>5</sup>	2,503	17,960	10,148
38	Universities, colleges, and other schools .....	1,462	853	4,866	3,523
39	Education of the handicapped .....	180	42	1,415	651
40	Superannuation and pensions .....	— 57 <sup>9</sup>	3	1,640	117
41	Other .....	649	71	816	374
42	<b>Total education</b> .....	<b>18,779</b>	<b>3,472</b>	<b>26,697</b>	<b>14,713</b>

See footnotes at end of table.



TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
31,476	29,881	6,585	6,195	9,706	15,175	112,087	268	74	112,429	1
4,951	1,772	410	897	442	1,540	11,962	25	20	12,007	2
3	396	—	90	69	152	714	—	—	714	3
<b>36,430</b>	<b>32,049</b>	<b>6,995</b>	<b>7,182</b>	<b>10,217</b>	<b>16,867</b>	<b>124,763</b>	<b>293</b>	<b>94</b>	<b>125,150</b>	<b>4</b>
11,479	5,610	1,273	2,758	3,726	2,951	29,338	1	—	29,339	5
164	3,237	747	122	1,223	1,614	7,830	—	—	7,830	6
3,503	15,538	1,115	1,077	3,725	5,220	30,949	—	—	30,949	7
10,950	13,005	896	1,114	1,580	2,156	32,660	—	—	32,660	8
9,027	13,261	1,843	2,878	5,927	3,544	39,902	2	20	39,924	9
<b>35,123</b>	<b>50,651</b>	<b>5,874</b>	<b>7,949</b>	<b>16,181</b>	<b>15,485</b>	<b>140,679</b>	<b>3</b>	<b>20</b>	<b>140,702</b>	<b>10</b>
441	—	—	7	—	—	448	—	—	448	11
176,940	262,151	39,175	33,341	70,443	91,491	774,942	521	60	775,523	12
—	—	—	320	—	—	—	—	—	—	13
—	—	—	301	—	—	358	—	—	358	14
511	5	39	379	1,536	4,284	56	—	—	4,340	15
56	—	—	—	—	81	—	—	—	81	16
<b>177,948</b>	<b>262,156</b>	<b>39,214</b>	<b>33,969</b>	<b>70,822</b>	<b>93,027</b>	<b>780,113</b>	<b>577</b>	<b>60</b>	<b>780,750</b>	<b>17</b>
3,226	4,016	696	604	631	1,242	11,546	41	8	11,595	18
13,207	13,515	3,351	5,787	4,238	6,811	59,252	135	228	59,615	19
1,489	2,801	269	2,135	2,078	4,540	15,452	—	10	15,462	20
106,802	281,522	40,366	46,735	61,710	72,061	686,770	494	863	688,127	21
<b>129,824</b>	<b>301,854</b>	<b>44,682</b>	<b>55,261</b>	<b>68,657</b>	<b>84,654</b>	<b>773,020</b>	<b>670</b>	<b>1,109</b>	<b>774,799</b>	<b>22</b>
25,272	24,017	3,659	5,679	11,149	16,635	98,065	33	88	98,186	23
2,025	1,271	297	317	387	634	6,221	3	25	6,249	24
16,153	27,676	8,425	6,476	6,740	23,889	108,381	89	67	108,537	25
19,314	12,878	—	1,957	2,271	—	37,944	—	—	37,944	26
36,180	5,436	1,647	1,187	2,506	3,167	51,839	38	52	51,929	27
4,102	1,716	304	271	543	457	8,030	—	—	8,030	28
46,133	2,749	1,294	2,254	1,606	1,875	57,174	—	23	57,197	29
<b>149,179</b>	<b>75,743</b>	<b>15,626</b>	<b>18,141</b>	<b>25,202</b>	<b>46,657</b>	<b>367,654</b>	<b>163</b>	<b>255</b>	<b>368,072</b>	<b>30</b>
<b>279,003</b>	<b>377,597</b>	<b>60,308</b>	<b>73,402</b>	<b>93,859</b>	<b>131,311</b>	<b>1,140,674</b>	<b>833</b>	<b>1,364</b>	<b>1,142,871</b>	<b>31</b>
1,250	1,966	71	372	27	524	5,139	19	5	5,163	32
1,135	7,734	1,004	778	2,313	2,373	15,983	30	19	16,032	33
112	155	—	146	5	182	685	—	—	685	34
763	1,076	3	55	965 <sup>4</sup>	121	3,035	1	7	3,043	35
<b>3,260</b>	<b>10,931</b>	<b>1,078</b>	<b>1,351</b>	<b>3,310</b>	<b>3,200</b>	<b>24,842</b>	<b>50</b>	<b>31</b>	<b>24,923</b>	<b>36</b>
104,106 <sup>6</sup>	166,351	24,062	30,169	58,249	57,974	488,067	1,151 <sup>7</sup>	856 <sup>8</sup>	490,074	37
71,272	50,084	6,228	6,909	21,414	11,852	178,463	—	—	178,463	38
310	3,482	112	338	693	488	7,711	—	—	7,711	39
1,671	15,586	496	900	2	3,729	24,087	—	—	24,087	40
6,918	2,486	840	1,119	676	1,317	15,166	4	8	15,178	41
<b>184,277</b>	<b>237,989</b>	<b>31,738</b>	<b>39,435</b>	<b>81,034</b>	<b>75,360</b>	<b>713,494</b>	<b>1,155</b>	<b>864</b>	<b>715,513</b>	<b>42</b>

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game .....	2,155	80	264	378
44	Forests .....	746	112	5,347	2,813
45	Lands: settlement and agriculture .....	710	650	1,704	1,849
46	Minerals and mines .....	142	1	1,313	165
47	Water resources .....	—	—	8	32
48	Other .....	153	33	147	241
49	<b>Total natural resources and primary industries ....</b>	<b>3,906</b>	<b>876</b>	<b>8,783</b>	<b>5,478</b>
50	<b>Trade and industrial development .....</b>	<b>430</b>	<b>125</b>	<b>921</b>	<b>827</b>
51	<b>Local government planning and development .....</b>	<b>265</b>	<b>7</b>	<b>160</b>	<b>191</b>
	Debt charges:				
52	Commission on bond or debenture sales and other management charges .....	258	—	30	25
53	Discount (or amount amortized) on provincial bond sales .....	353	39	1,194	364
54	Interest .....	3,347	1,418	11,415	10,062
55	Loss on foreign exchange .....	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	—	165	—
57	<b>Total debt charges exclusive of debt retirement<sup>10</sup> .....</b>	<b>3,958</b>	<b>1,457</b>	<b>12,804</b>	<b>10,451</b>
58	<b>Unconditional grants to local governments<sup>11</sup> .....</b>	<b>1,190</b>	<b>355</b>	<b>1,084</b>	<b>5,528</b>
59	<b>Contributions to government enterprises<sup>12</sup> .....</b>	<b>1,138</b>	<b>—</b>	<b>337</b>	<b>25</b>
	Other expenditure:				
60	Civil defence .....	50	20	192	116
61	Housing .....	89	—	54	—
62	Winter works projects in municipalities .....	39	—	—	—
63	Other .....	8	581 <sup>13</sup>	91	67
64	<b>Total other expenditure .....</b>	<b>186</b>	<b>601</b>	<b>337</b>	<b>183</b>
65	<b>Sub-totals .....</b>	<b>96,012</b>	<b>21,169</b>	<b>139,878</b>	<b>122,527</b>
	Non-expense and surplus payments:				
66	Advances charged to revenue .....	—	16	—	—
67	Refunds of previous years' revenue .....	—	—	—	—
68	Other .....	—	—	418	211
69	<b>Total non-expense and surplus payments .....</b>	<b>—</b>	<b>16</b>	<b>418</b>	<b>211</b>
70	<b>Total gross general expenditure exclusive of debt retirement<sup>10</sup> .....</b>	<b>96,012</b>	<b>21,185</b>	<b>140,296</b>	<b>122,738</b>
71	Population (000's) <sup>19</sup> .....	448	103	727	589
72	Gross general expenditure exclusive of debt retirement per capita (\$) .....	214	206	193	208

<sup>1</sup> Includes expenditures on public buildings serving a number of functions.

<sup>2</sup> Includes expenditures on permanent total disability pensions.

<sup>3</sup> Replaced by "Social Assistance" which is included in item 25.

<sup>4</sup> Includes expenditures re provincial auditoriums at Edmonton and Calgary 414.

<sup>5</sup> Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

<sup>6</sup> Includes 2,879 in respect of debt charges of various school commissions; bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report *Direct and Indirect Debt* as indirect debt.

<sup>7</sup> Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.

<sup>8</sup> Includes 380 paid to federal government day schools for pupils other than Indians and Eskimos; 82 grants to local school districts; and 230 paid to denominational and private schools.

<sup>9</sup> Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

<sup>10</sup> For data on debt retirement see Table 6, item 14.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1961 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,830	2,925	906	438	836	1,190	18,002	16	40	18,058	43
11,785	18,073	1,847	1,239	6,521	19,551	68,034	—	—	68,034	44
41,411	9,442	6,798	6,307	8,864	4,314	82,049	—	—	82,049	45
4,448	1,223	363	1,412	4,424	3,421	16,912	—	—	16,912	46
5,784	1,588	984	732	6,991	565	16,684	—	—	16,684	47
—	3,986	1,247	2,044	482	614	8,947	—	—	8,947	48
<b>72,258</b>	<b>37,237</b>	<b>12,145</b>	<b>12,172</b>	<b>28,118</b>	<b>29,655</b>	<b>210,628</b>	<b>16</b>	<b>40</b>	<b>210,684</b>	<b>49</b>
<b>4,796</b>	<b>3,964</b>	<b>1,022</b>	<b>1,463</b>	<b>670</b>	<b>1,015</b>	<b>15,233</b>	<b>15</b>	<b>—</b>	<b>15,248</b>	<b>50</b>
<b>777</b>	<b>2,097</b>	<b>302</b>	<b>1,408</b>	<b>1,621</b>	<b>351</b>	<b>7,179</b>	<b>49</b>	<b>14</b>	<b>7,242</b>	<b>51</b>
51	179	102	1	4	—	650	—	—	650	52
744	2,187	965	—	—	—	5,843	14	—	5,860	53
18,446	70,652	13,613	16,098	624	3,584	149,259	26	—	149,285	54
—	16	— 25	3	—	—	— 6	—	—	— 6	55
—	—	—	—	—	—	165	—	—	165	56
<b>19,241</b>	<b>73,034</b>	<b>14,655</b>	<b>16,102</b>	<b>628</b>	<b>3,584</b>	<b>155,914</b>	<b>40</b>	<b>—</b>	<b>155,954</b>	<b>57</b>
250	32,488	2,722	16	15,182	11,137	69,952	125	79	70,156	58
625	511	275	—	—	2,561	5,472	—	—	5,472	59
—	1,017	190	101	502	659	2,847	—	—	2,847	60
5,205	172	—	1	—	285	5,806	—	—	5,806	61
6,686	3,621	315	1,184	2,150	2,415	16,410	—	25	16,435	62
2,155 <sup>14</sup>	140	1,329 <sup>15</sup>	230	17	14,549 <sup>16</sup>	19,177	—	—	19,177	63
<b>14,056</b>	<b>4,950</b>	<b>1,834</b>	<b>1,516</b>	<b>2,669</b>	<b>17,908</b>	<b>44,240</b>	<b>—</b>	<b>25</b>	<b>44,265</b>	<b>64</b>
<b>828,044</b>	<b>1,125,654</b>	<b>178,162</b>	<b>195,965</b>	<b>324,311</b>	<b>401,461</b>	<b>3,433,183</b>	<b>3,156</b>	<b>2,591</b>	<b>3,438,930</b>	<b>65</b>
—	—	110	1	192	765	1,084	—	—	1,084	66
—	3,064 <sup>17</sup>	66	197	124	—	3,451	7	—	3,458	67
4,033 <sup>18</sup>	358	—	186	—	—	5,206	—	—	5,206	68
<b>4,033</b>	<b>3,422</b>	<b>176</b>	<b>384</b>	<b>316</b>	<b>765</b>	<b>9,741</b>	<b>7</b>	<b>—</b>	<b>9,748</b>	<b>69</b>
<b>832,077</b>	<b>1,129,076</b>	<b>178,338</b>	<b>196,349</b>	<b>324,627</b>	<b>402,226</b>	<b>3,442,924</b>	<b>3,163</b>	<b>2,591</b>	<b>3,448,678</b>	<b>70</b>
5,142	6,111	906	915	1,291	1,602	17,834	14	22	17,870	71
162	185	197	215	251	251	193	226	118	193	72

<sup>11</sup> See Table 8, for a breakdown of all amounts paid to local governments.

<sup>12</sup> Consists of: Nfld.—Northern Labrador Affairs (net) 57, Power Commission re rural electrification 1,081; N.S.—Power Commission re rural electrification and investigation; N.B.—Power Commission re rural electrification; Que. Quebec Sugar refinery; Ont.—Hydro Electric Power Commission bonus re rural lines; Man.—Power Commission Extension Account; B.C.—Toll Highways and Bridges Authority.

<sup>13</sup> Includes rural electrification 394.

<sup>14</sup> Includes rural electrification bureau 1,611 and assistance to disaster victims 79.

<sup>15</sup> Includes flood control project 1,160.

<sup>16</sup> Includes home-owners' subsidy 14,466.

<sup>17</sup> Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 3,062.

<sup>18</sup> Transfer to reserve for doubtful accounts.

<sup>19</sup> Population at June 1, 1960, as estimated by the Census Division, Dominion Bureau of Statistics.



TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1961<sup>1</sup>

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Taxes:				
1	Corporations <sup>2</sup> .....	292	86	891	670
2	Income:				
3	Corporations .....	—	—	—	—
4	Individuals .....	—	—	93	234
5	Property .....	—	—	—	—
6	Sales: <sup>4</sup>				
7	Alcoholic beverages .....	5	392	5	5
8	Amusements and admissions .....	83	64	386	286
9	Motor fuel and fuel oil .....	5,856	2,442	16,078	12,869
10	Tobacco .....	—	310	—	1,809
11	General .....	10,984	1,194	10,406	9,058
12	Other commodities and services <sup>6</sup> .....	—	—	317	—
13	Succession duties .....	—	—	1 <sup>3</sup>	—
14	Hospital insurance premium .....	—	814	—	6,662
15	Other <sup>7</sup> .....	288	—	97	93
16	<b>Total taxes</b> .....	<b>17,503</b>	<b>5,302</b>	<b>28,269</b>	<b>31,681</b>
17	Federal-provincial tax-sharing arrangements:				
18	Tax rental agreements .....	5,069	1,138	11,224	9,333
19	Tax equalization .....	15,391	3,454	21,019	17,416
20	Revenue stabilization .....	—	210	—	—
21	<b>Total tax-sharing arrangements</b> .....	<b>20,460</b>	<b>4,802</b>	<b>32,243</b>	<b>26,749</b>
22	Privileges, licences, and permits:				
23	Liquor control and regulation .....	2,000	33	296	16
24	Motor vehicles .....	1,961	787	5,823	4,737
25	Natural resources .....	1,590	17	1,413	3,760
26	Other .....	520	121	601	501
27	<b>Total privileges, licences, and permits</b> .....	<b>6,071</b>	<b>958</b>	<b>8,133</b>	<b>9,014</b>
28	<b>Sales and services</b> .....	<b>373</b>	<b>339</b>	<b>1,605</b>	<b>1,334</b>
29	<b>Fines and penalties<sup>9</sup></b> .....	<b>316</b>	<b>59</b>	<b>338</b>	<b>227</b>
30	Government of Canada:				
31	Share of income tax on power utilities .....	130	42	346	115
32	Subsidies .....	17,069 <sup>10</sup>	3,157 <sup>11</sup>	9,557 <sup>11</sup>	9,179 <sup>11</sup>
33	<b>Total Government of Canada</b> .....	<b>17,199</b>	<b>3,199</b>	<b>9,903</b>	<b>9,294</b>
34	Government enterprises:				
35	Liquor profits .....	2,377	1,305	11,710	8,220
36	Other <sup>12</sup> .....	—	—	—	—
37	<b>Total government enterprises</b> .....	<b>2,377</b>	<b>1,305</b>	<b>11,710</b>	<b>8,220</b>
38	<b>Other revenue</b> .....	<b>53</b>	<b>108</b>	<b>6</b>	<b>72</b>
39	<b>Sub-totals</b> .....	<b>64,352</b>	<b>16,072</b>	<b>92,207</b>	<b>86,590</b>
40	Non-revenue and surplus receipts:				
41	Refunds of previous years' expenditure .....	98	8	18	26
42	Repayment of advances credited to revenue .....	11	13	—	—
43	Other .....	—	—	—	12
44	<b>Total non-revenue and surplus receipts</b> .....	<b>109</b>	<b>21</b>	<b>18</b>	<b>38</b>
45	<b>Total net general revenue</b> .....	<b>64,461</b>	<b>16,093</b>	<b>92,225</b>	<b>86,628</b>
46	Population (000's) <sup>13</sup> .....	448	103	727	589
47	Net general revenue per capita (\$) .....	144	156	127	147

<sup>1</sup> Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5 for explanation of difference between this table and Table 1.

<sup>2</sup> Consists of tax on premium income of insurance companies except in Ontario and Quebec, where figures also include Other Corporation Taxes of 2,672 and 27,769, respectively.

<sup>3</sup> Collection of arrears.

<sup>4</sup> Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. (shown gross in Public Accounts); P.E.I. 29; N.S. 94; N.B. 179; Que. 898; Ont. 1,465; Man. 237; Sask. 342; Alta. 703; B.C. 454. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 25; N.S. 295; N.B. 415; Que. 3,768; Ont. 309; Man. 10; Sask. 890; Alta. 3; B.C. 2,692.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1961<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
27,769	15,093	1,267	724	2,117	2,867	51,776	-	-	51,776	1
98,488	170,584	-	-	-	-	269,072	-	-	269,072	2
60,678	-	-	-	-	-	60,678	-	-	60,678	3
-	2,197	-	14 <sup>3</sup>	-	5,646	8,184	199	3	8,386	4
2,010	-	-	5	-	5	2,402	79	-	2,481	5
7,376	10,270	702	95	777	2,919	22,958	15	-	22,973	6
101,129	165,969	16,581	22,029	27,073	32,379	402,405	284	220	402,909	7
22,172	-	-	-	-	-	24,291	-	-	24,291	8
69,440	-	-	23,142	-	87,606	211,830	-	-	211,830	9
6,860	-	-	-	-	-	7,177	-	-	7,177	10
22,846	37,603	-	3 <sup>3</sup>	3 <sup>3</sup>	-	60,456	-	-	60,456	11
-	86,729	13,083	8,822	-	-	116,110	-	-	116,110	12
1,423	6,483	292	128	53	257	9,114	4	-	9,118	13
420,191	494,928	31,925	54,957	30,023	131,674	1,246,453	581	223	1,247,257	14
-	113,792	25,974	16,855	39,636	65,643	288,664	...	...	288,664	15
70,365	-	14,104	23,723	17,510	5,926	188,908	...	...	188,908	16
-	-	-	-	-	2,117	2,327	...	...	2,327	17
70,365	113,792	40,078	40,578	57,146	73,686	479,899	435 <sup>8</sup>	541 <sup>8</sup>	480,875	18
14,145	26,373	2,752	19	934	514	47,082	10	57	47,149	19
40,499	70,193	7,571	7,584	12,923	19,749	171,827	149	37	172,013	20
35,457	43,995	4,149	20,229	111,820	54,341	276,771	26	72	276,869	21
8,799	9,863	1,337	1,634	1,869	2,530	27,775	78	31	27,884	22
98,900	150,424	15,809	29,466	127,546	77,134	523,455	263	197	523,915	23
7,389	11,027	1,793	3,426	4,831	6,041	38,157	91	38	38,286	24
1,130	2,371	404	716	1,536	692	7,789	12	16	7,817	25
1,221	578	27	58	1,449	260	4,226	-	-	4,226	26
3,241	3,641	2,054	2,092	2,358	1,281	53,629	40	45	53,714	27
4,462	4,219	2,081	2,150	3,807	1,541	57,855	40	45	57,940	28
32,583	55,263	11,657	13,673	19,940	27,898	184,626	861	670	186,157	29
2,800	-	-	3,469	178	-	6,447	-	-	6,447	30
35,383	55,263	11,657	17,142	20,118	27,898	191,073	861	670	192,604	31
2,600	662	23	177	105	205	4,011	8	1	4,020	32
640,420	832,686	103,770	148,612	245,112	318,871	2,548,692	2,291	1,731	2,552,714	33
291	366	291	60	177	384	1,719	17	13	1,749	34
-	-	84	150	194	1,033	1,485	-	-	1,485	35
-	76	-	98	-	-	186	-	-	186	36
291	442	375	308	371	1,417	3,390	17	13	3,420	37
640,711	833,128	104,145	148,920	245,483	320,288	2,552,082	2,308	1,744	2,556,134	38
5,142	6,111	906	915	1,291	1,602	17,834	14	22	17,870	39
125	136	115	163	190	200	143	165	79	143	40

<sup>1</sup> Taxed under the general sales tax, item 9.

<sup>2</sup> N.S. - Long Distance Telephone Tax; Que. - Hospital Tax on meals.

<sup>3</sup> For breakdown see Explanatory Comment to Table 3.

<sup>4</sup> Federal tax abatement grant.

<sup>5</sup> Includes liquor fines. See Table 9, item 15.

<sup>6</sup> See Table 1, footnote 5.

<sup>7</sup> See Table 1, footnote 6.

<sup>8</sup> For breakdown see Table 1, footnote 8.

<sup>9</sup> Population at June 1, 1960 as estimated by the Census Division, Dominion Bureau of Statistics.

486,175  
4,226  
53,714  
538,815  
2,556,134  
5,188,15  
2,017,319

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	General government:				
2	Executive and administrative <sup>1</sup> .....	5,195	691	4,031	3,152
3	Legislative .....	534	85	715	616
4	Research, planning and statistics .....	—	—	—	4
4	<b>Total general government</b> .....	<b>5,729</b>	<b>776</b>	<b>4,746</b>	<b>3,772</b>
5	Protection of persons and property:				
6	Law enforcement .....	487	68	558	397
7	Corrections:				
8	Juvenile delinquents .....	120	21	359	154
9	Other .....	411	56	22	267
10	Police protection .....	1,626	124	668	541
11	Other .....	878	144	1,480	906
10	<b>Total protection of persons and property</b> .....	<b>3,522</b>	<b>413</b>	<b>3,087</b>	<b>2,265</b>
12	Transportation and communications:				
13	Airways .....	—	—	—	—
14	Highways, roads and bridges .....	15,535	4,360	30,214	31,431
15	Railways .....	—	—	—	—
16	Telephone, telegraph and wireless .....	—	—	38	—
17	Waterways .....	98	66	827	518
18	Other .....	—	5	20	—
17	<b>Total transportation and communications</b> .....	<b>15,633</b>	<b>4,431</b>	<b>31,099</b>	<b>31,949</b>
19	Health and social welfare:				
20	Health:				
21	General health .....	261	70	128	329
22	Public health .....	701	196	1,844	1,188
23	Medical, dental and allied services .....	1,573	137	210	74
24	Hospital care .....	8,009	1,949	16,888	17,962
22	<b>Total health</b> .....	<b>10,544</b>	<b>2,352</b>	<b>19,070</b>	<b>19,553</b>
25	Social welfare:				
26	Aid to aged persons .....	1,809	521	1,790	1,983
27	Aid to blind persons .....	90	38	143	125
28	Aid to unemployed employables and unemployables <sup>2</sup> .....	6,696	249	2,984	499
29	Mothers' allowances .....	—	125	—	1,399
30	Child welfare .....	509	111	759	329
31	Labour .....	68	5	233	331
32	Other social welfare .....	1,009	39	71	97
30	<b>Total social welfare</b> .....	<b>10,181</b>	<b>1,012</b>	<b>5,980</b>	<b>4,763</b>
31	<b>Total health and social welfare</b> .....	<b>20,725</b>	<b>3,364</b>	<b>25,050</b>	<b>24,316</b>
33	Recreational and cultural services:				
34	Archives, art galleries, museums and libraries .....	230	35	489	175
35	Parks, beaches and other recreational areas .....	117	61	131	137
36	Physical culture .....	—	8	39	38
37	Other .....	2	—	40	10
36	<b>Total recreational and cultural services</b> .....	<b>349</b>	<b>104</b>	<b>699</b>	<b>360</b>
38	Education:				
39	Schools operated by local authorities .....	16,545 <sup>4</sup>	2,503	17,960	9,969
40	Universities, colleges and other schools .....	1,182	540	3,735	2,564
41	Education of the handicapped .....	180	42	1,415	651
42	Superannuation and pensions .....	57 <sup>5</sup>	3	1,640	117
43	Other .....	649	71	814	274
42	<b>Total education</b> .....	<b>18,499</b>	<b>3,159</b>	<b>25,564</b>	<b>13,575</b>

See footnotes at end of table.



TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
31,476	29,881	6,585	6,195	9,706	15,175	112,087	268	74	112,429	1
4,951	1,772	410	897	442	1,540	11,962	25	20	12,007	2
3	396	—	90	69	152	714	—	—	714	3
<b>36,430</b>	<b>32,049</b>	<b>6,995</b>	<b>7,182</b>	<b>10,217</b>	<b>16,867</b>	<b>124,763</b>	<b>293</b>	<b>94</b>	<b>125,150</b>	<b>4</b>
11,479	5,610	1,273	2,758	3,726	2,950	29,306	1	—	29,307	5
164	2,998	742	116	1,121	1,506	7,301	—	—	7,301	6
3,499	12,038	1,088	1,044	3,478	5,183	27,086	—	—	27,086	7
10,950	13,005	896	1,114	1,580	2,156	32,660	—	—	32,660	8
9,027	13,261	1,843	2,878	5,927	3,544	39,888	2	20	39,910	9
<b>35,119</b>	<b>46,912</b>	<b>5,842</b>	<b>7,910</b>	<b>15,832</b>	<b>15,339</b>	<b>136,241</b>	<b>3</b>	<b>20</b>	<b>136,264</b>	<b>10</b>
441	—	—	7	—	—	448	—	—	448	11
175,485	240,732	36,669	30,835	68,513	73,702	707,476	521	60	708,057	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	320	—	—	358	—	—	358	14
511	5	39	301	379	1,536	4,280	56	—	4,336	15
56	—	—	—	—	—	81	—	—	81	16
<b>176,493</b>	<b>240,737</b>	<b>36,708</b>	<b>31,463</b>	<b>68,892</b>	<b>75,238</b>	<b>712,643</b>	<b>577</b>	<b>60</b>	<b>713,280</b>	<b>17</b>
2,415	2,911	572	486	295	1,107	8,574	41	1	8,616	18
9,717	6,054	1,576	3,604	2,357	3,995	31,232	93	195	31,520	19
1,129	2,575	269	2,053	2,073	4,431	14,524	—	10	14,534	20
82,617	187,743	25,352	30,830	35,840	45,986	453,176	309	457	453,942	21
<b>95,878</b>	<b>199,283</b>	<b>27,769</b>	<b>36,973</b>	<b>40,565</b>	<b>55,519</b>	<b>507,506</b>	<b>443</b>	<b>663</b>	<b>508,612</b>	<b>22</b>
14,249	14,295	2,041	3,553	9,130	13,577	62,948	17	45	63,010	23
531	426	110	121	165	365	2,038	2	6	2,046	24
8,135	12,789	4,383	3,765	3,788	11,623	54,911	26	39	54,976	25
19,314	12,878	—	1,957	2,271	—	37,944	—	—	37,944	26
35,646	5,345	1,647	1,024	2,506	2,835	50,711	38	52	50,801	27
4,102	1,716	304	271	543	457	8,030	—	—	8,030	28
30,079	2,726	1,117	2,254	1,587	1,794	40,773	—	23	40,796	29
<b>112,056</b>	<b>50,175</b>	<b>9,602</b>	<b>12,945</b>	<b>19,990</b>	<b>30,651</b>	<b>257,355</b>	<b>83</b>	<b>165</b>	<b>257,603</b>	<b>30</b>
<b>207,934</b>	<b>249,458</b>	<b>37,371</b>	<b>49,918</b>	<b>60,555</b>	<b>86,170</b>	<b>764,861</b>	<b>526</b>	<b>828</b>	<b>766,215</b>	<b>31</b>
1,250	1,966	71	372	27	524	5,139	19	5	5,163	32
1,135	6,662	777	527	2,055	1,937	13,539	15	10	13,564	33
112	155	—	146	5	182	685	—	—	685	34
763	1,076	3	55	965 <sup>3</sup>	121	3,035	1	7	3,043	35
<b>3,260</b>	<b>9,859</b>	<b>851</b>	<b>1,100</b>	<b>3,052</b>	<b>2,764</b>	<b>22,398</b>	<b>35</b>	<b>22</b>	<b>22,455</b>	<b>36</b>
104,094 <sup>5</sup>	164,433	23,813	29,548	58,249	57,917	485,031	926 <sup>6</sup>	843 <sup>7</sup>	486,800	37
69,331	46,239	5,614	6,459	20,397	10,704	166,765	—	—	166,765	38
310	3,352	112	255	673	479	7,469	—	—	7,469	39
1,671	15,586	496	900	2	3,729	24,087	—	—	24,087	40
6,918	2,384	828	1,119	664	1,269	14,990	4	8	15,002	41
<b>182,324</b>	<b>231,994</b>	<b>30,863</b>	<b>38,281</b>	<b>79,985</b>	<b>74,098</b>	<b>698,342</b>	<b>930</b>	<b>851</b>	<b>700,123</b>	<b>42</b>

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game .....	1,997	72	264	364
44	Forests .....	746	88	5,277	2,393
45	Lands: settlement and agriculture .....	685	530	1,558	1,721
46	Minerals and mines .....	142	1	1,313	165
47	Water resources .....	—	—	8	32
48	Other .....	153	33	142	241
49	<b>Total natural resources and primary industries .....</b>	<b>3,723</b>	<b>724</b>	<b>8,562</b>	<b>4,916</b>
<i>other</i> 50	<b>Trade and industrial development.....</b>	<b>430</b>	<b>123</b>	<b>919</b>	<b>827</b>
<i>other</i> 51	<b>Local government planning and development .....</b>	<b>264</b>	<b>7</b>	<b>160</b>	<b>191</b>
	Debt charges: <sup>9</sup>				
52	Commission on bond or debenture sales and other management charges .....	258	—	30	25
53	Discount (or amount amortized) on provincial bond sales .....	353	39	1,013	364
54	Interest .....	2,799	1,287	8,569	6,501
55	Loss on foreign exchange .....	—	—	—	— 68
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	—	165	—
57	Other .....	—	—	—	—
58	<b>Total debt charges exclusive of debt retirement<sup>10</sup> .....</b>	<b>3,410</b>	<b>1,326</b>	<b>9,777</b>	<b>6,822</b>
<i>Omit</i> 59	<b>Unconditional grants to local governments<sup>11</sup> .....</b>	<b>1,190</b>	<b>355</b>	<b>1,084</b>	<b>5,333</b>
60	<b>Contributions to government enterprises<sup>12</sup> .....</b>	<b>1,138</b>	<b>—</b>	<b>337</b>	<b>—</b>
	Other expenditure:				
61	Civil defence .....	4	6	42	44
62	Housing .....	89	—	54	—
63	Winter works projects in municipalities.....	—	—	—	—
64	Other <sup>13</sup> .....	8	580	91	67
<i>other</i> 65	<b>Total other expenditure .....</b>	<b>101</b>	<b>586</b>	<b>187</b>	<b>111</b>
66	<b>Sub-totals .....</b>	<b>74,713</b>	<b>15,370</b>	<b>111,271</b>	<b>94,657</b>
	Non-expense and surplus payments:				
67	Advances charged to revenue .....	—	16	—	—
68	Refunds of previous years' revenue .....	—	—	—	—
69	Other .....	—	—	418	211
70	<b>Total non-expense and surplus payments .....</b>	<b>—</b>	<b>16</b>	<b>418</b>	<b>211</b>
71	<b>Total net general expenditure exclusive of debt retirement<sup>10</sup> .....</b>	<b>74,713</b>	<b>15,386</b>	<b>111,689</b>	<b>94,868</b>
72	Population (000's) <sup>16</sup> .....	448	103	727	589
73	Net general expenditure exclusive of debt retirement per capita (\$) .....	167	149	154	161

<sup>1</sup> Includes expenditure on public buildings serving a number of functions.

<sup>2</sup> Includes expenditures on permanent total disability pensions.

<sup>3</sup> See Table 2, footnote 3.

<sup>4</sup> Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

<sup>5</sup> See Table 2, footnote 6.

<sup>6</sup> Consists of public schools operated by the Territorial Government and grants to denominational schools.

<sup>7</sup> See Table 2, footnote 8.

<sup>8</sup> Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1961 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,691	2,892	845	438	836	1,190	17,589	16	40	17,645	43
11,500	17,425	1,694	1,032	6,274	18,639	65,068	-	-	65,068	44
40,047	9,228	6,397	5,935	6,962	4,223	77,286	-	-	77,286	45
4,448	1,223	363	1,412	4,404	2,398	15,869	-	-	15,869	46
5,784	1,587	984	732	6,991	565	16,683	-	-	16,683	47
-	3,825	1,084	2,044	482	428	8,432	-	-	8,432	48
70,470	36,180	11,367	11,593	25,949	27,443	200,927	16	40	200,983	49
4,796	3,938	1,022	1,443	670	1,015	15,185	15	-	15,200	50
777	2,097	302	1,408	1,621	351	7,178	49	14	7,241	51
51	179	102	1	4	-	650	-	-	650	52
744	2,187	965	-	-	-	5,665	14	-	5,679	53
13,714	43,702	178	- 1,111	- 16,829	2,030	60,840	20	-	60,860	54
- 94	- 83	- 25	-	-	-	- 270	-	-	- 270	55
-	-	-	- 206	-	-	- 41	-	-	- 41	56
-	-	-	-	-	-	-	-	-	-	57
14,415	45,985	1,220	- 1,316	- 16,825	2,030	66,844	34	-	66,878	58
250	32,488	2,722	16	15,182	11,137	69,952	125	79	70,156	59
625	511	275	-	-	2,561	5,472	-	-	5,472	60
-	195	40	19	246	176	772	-	-	772	61
5,205	172	-	1	-	285	5,806	-	-	5,806	62
5,000	1,173	54	395	605	688	7,915	-	25	7,940	63
2,165	140	1,247	230	17	14,549	19,094	-	-	19,094	64
12,370	1,680	1,341	645	868	15,698	33,587	-	25	33,612	65
745,263	933,888	136,879	149,643	265,998	330,711	2,858,393	2,603	2,033	2,863,029	66
-	-	110	1	192	765	1,084	-	-	1,084	67
-	3,062 <sup>14</sup>	66	197	124	-	3,449	7	-	3,456	68
4,033 <sup>15</sup>	358	-	186	-	-	5,206	-	-	5,206	69
4,033	3,420	176	384	316	765	9,739	7	-	9,746	70
749,296	937,308	137,055	150,027	266,314	331,476	2,868,132	2,610	2,033	2,872,775	71
5,142	6,111	906	915	1,291	1,602	17,834	14	22	17,870	72
146	153	151	164	206	207	161	186	92	161	73

<sup>9</sup> Negative amounts indicate excess of revenue over expenditure.

<sup>10</sup> For data on debt retirement see Table 6, item 14.

<sup>11</sup> See Table 8, for a breakdown of all amounts paid to local governments.

<sup>12</sup> See Table 2, footnote 12.

<sup>13</sup> See footnotes against provincial amounts under this heading in Table 2, item 63.

<sup>14</sup> Represents repayment to the Government of Canada under the 1952 Tax Rental Agreement.

<sup>15</sup> Transfer to reserve for doubtful accounts.

<sup>16</sup> Population at June 1, 1960, as estimated by the Census Division, Dominion Bureau of Statistics.

2872775  
70156  
2862029



**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1961**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	<b>Provincial ordinary revenue per public accounts .....</b>	<b>79,699</b>	<b>19,114</b>	<b>92,888</b>	<b>88,493</b>
	<b>To arrive at "gross general revenue"</b>				
	<b>Add:</b>				
2	Revenue of administrative or special funds <sup>1</sup> .....	382	117	372	27,791
3	Capital account revenue .....	6,574	3,282	—	—
4	Revenue deducted from ordinary expenditure in public accounts .....	39	—	21,783	3,645
5	Revenue deducted from capital expenditure in public accounts .....	—	—	5,056	4,894
6	Expenditure deducted from revenue in public accounts .....	379	64	451	594
7	Unremitted revenue from liquor operations .....	71	—	719	—
8	Adjustment of tax rental agreement revenue .....	—	—	—	182
9	Adjustment of interest on debt allowance to federal payment .....	—	—	—	26
10	<b>Total additions .....</b>	<b>7,445</b>	<b>3,463</b>	<b>28,381</b>	<b>37,132</b>
	<b>Deduct:</b>				
11	Refunds of current year's expenditure included in revenue in public accounts .....	132	78	49	144
12	Refunds of current year's revenue included in expenditure in public accounts .....	—	577	—	—
13	Sinking fund earnings included in revenue in public accounts .....	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure .....	188	—	145	114
15	Profits of working capital funds taken into revenue in public accounts .....	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	357	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts .....	255	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales .....	—	—	—	—
19	Adjustment of tax rental agreement revenue and share of income tax on power utilities .....	177	—	—	—
20	Non revenue items — loans and repayments .....	—	—	—	—
21	Collection of pre-Union assets .....	73	—	—	—
22	Previous years surplus included in revenue .....	—	—	—	—
	<b>Interfund eliminations:</b>				
23	Special fund expenditure included in provincial ordinary revenue .....	20	—	—	—
24	Special fund expenditure included in revenue of other special fund .....	—	—	43	699
25	Provincial ordinary expenditure included in special fund revenue .....	182	22	200	10,172
26	Provincial ordinary expenditure included in capital revenue .....	—	—	—	—
27	Intervote transfer .....	—	—	—	—
28	<b>Total deductions .....</b>	<b>1,384</b>	<b>677</b>	<b>437</b>	<b>11,127</b>
29	<b>Gross general revenue (Table 1, item 29) .....</b>	<b>85,760</b>	<b>21,900</b>	<b>120,832</b>	<b>114,498</b>
	<b>To arrive at "net general revenue"</b>				
	<b>Deduct:</b>				
30	Interest, discount, premium and exchange .....	548	139	3,027	3,629
31	Grants-in-aid and shared-cost contributions .....	18,982	5,178	24,660	23,246
32	Institutional revenue .....	1,769	490	920	995
33	<b>Net general revenue (Table 3, item 38) .....</b>	<b>64,461</b>	<b>16,093</b>	<b>92,225</b>	<b>86,628</b>

<sup>1</sup> See Introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year  
Ended March 31, 1961**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
<b>636,630</b>	<b>739,391</b>	<b>103,039</b>	<b>145,050</b>	<b>307,855</b>	<b>314,382</b>	<b>2,572</b>	<b>3,323</b>	<b>1</b>
2,498	204,964	30,281	13,649	1,659	2,008	—	—	2
206	2,284	3,796	—	3,495	—	—	—	3
85,413	64,155	19,220	37,972	19	71,522	291	—	4
1,624	34,646	412	1,662	—	—	—	9	5
4,809	1,811	247	1,232	706	3,146	—	—	6
1,613	1,181	51	—	—	225	—	—	7
—	—	—	304	—	—	—	—	8
—	—	—	—	—	—	—	—	9
<b>96,163</b>	<b>309,041</b>	<b>54,007</b>	<b>54,819</b>	<b>5,879</b>	<b>76,901</b>	<b>291</b>	<b>9</b>	<b>10</b>
—	128	255	514	3,493	—	—	51	11
59	—	—	—	—	—	—	—	12
5,112	2,805	—	—	—	—	—	—	13
—	—	—	—	—	—	2	—	14
—	—	6	344	251	—	—	—	15
—	—	—	—	2,438	—	—	—	16
26	—	—	407	2,854	—	—	—	17
—	—	—	4	59	—	—	922	18
4,100	—	—	—	—	—	—	—	19
—	—	—	—	—	—	—	57	20
—	—	—	—	—	—	—	—	21
—	—	8,017	—	—	—	—	—	22
—	908	311	2,786	30	—	—	—	23
—	—	—	—	—	—	—	—	24
4	19,695	3,029	572	—	245	—	—	25
—	—	—	—	—	—	—	—	26
—	—	—	—	813	—	—	—	27
<b>9,301</b>	<b>23,536</b>	<b>11,618</b>	<b>4,627</b>	<b>9,938</b>	<b>245</b>	<b>2</b>	<b>1,030</b>	<b>28</b>
<b>723,492</b>	<b>1,024,896</b>	<b>145,428</b>	<b>195,242</b>	<b>303,796</b>	<b>391,038</b>	<b>2,861</b>	<b>2,302</b>	<b>29</b>
4,826	27,049	13,435	17,418	17,453	1,554	6	—	30
76,378	157,662	26,824	27,481	38,388	66,342	329	558	31
1,577	7,057	1,024	1,423	2,472	2,854	218	—	32
<b>640,711</b>	<b>833,128</b>	<b>104,145</b>	<b>148,920</b>	<b>245,483</b>	<b>320,288</b>	<b>2,308</b>	<b>1,744</b>	<b>33</b>

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for  
Fiscal Year Ended March 31, 1961**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts .....	77,897	15,821	87,320	94,795
	<b>To arrive at "gross general expenditure"</b>				
	<b>Add:</b>				
2	Expenditure of administrative or special funds <sup>2</sup> .....	561	14	628	25,077
3	Capital account expenditure .....	20,551	7,054	30,043	9,995
4	Revenue deducted from ordinary expenditure in public accounts .....	39	—	21,783	3,645
5	Revenue deducted from capital expenditure in public accounts .....	—	—	—	4,894
6	Expenditure deducted from revenue in public accounts .....	379	64	451	594
7	Items charged to surplus account by province .....	—	—	—	—
8	Deficits of working capital funds not taken into expenditure .....	—	17	—	275
9	Liquor board expenditure other than liquor selling costs .....	—	—	720	—
10	Interest on public debt charged to sinking funds .....	—	—	—	—
11	<b>Total additions</b> .....	<b>21,530</b>	<b>7,149</b>	<b>53,625</b>	<b>44,480</b>
	<b>Deduct:</b>				
12	Refunds of current year's expenditure included in revenue in public accounts .....	132	78	49	613
13	Refunds of current year's revenue included in expenditure in public accounts .....	—	577	—	—
14	Debt retirement included in ordinary expenditure .....	1,824	880	—	4,941
15	Revenue of working capital funds to be offset against expenditure .....	188	—	145	112
16	Operating surplus of working capital funds to be offset against expenditure .....	—	—	212	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	357	—	—	—
18	Employees' contributions to superannuation fund to be offset against expenditure .....	255	—	—	—
19	Contributions to liquor boards offset against liquor profits .....	457	—	—	—
20	Repayment re 1952 tax rental agreement .....	—	228	—	—
21	Non expenditure items—loans and repayments .....	—	—	—	—
	<b>Interfund eliminations:</b>				
22	Special fund expenditure included in provincial ordinary revenue .....	20	—	—	—
23	Special fund expenditure included in revenue of other special fund .....	—	—	43	699
24	Provincial ordinary expenditure included in special fund revenue .....	182	22	200	10,172
25	Intervote transfer .....	—	—	—	—
26	<b>Total deductions</b> .....	<b>3,415</b>	<b>1,785</b>	<b>649</b>	<b>16,537</b>
27	<b>Gross general expenditure exclusive of debt retirement (Table 2, item 70)</b> .....	<b>96,012</b>	<b>21,185</b>	<b>140,296</b>	<b>122,738</b>
	<b>To arrive at "net general expenditure"</b>				
	<b>Deduct:</b>				
28	Interest, discount, premium and exchange .....	548	131	3,027	3,629
29	Grants-in-aid and shared-cost contributions .....	18,982	5,178	24,660	23,246
30	Institutional revenue .....	1,769	490	920	995
31	<b>Net general expenditure exclusive of debt retirement (Table 4, item 71)</b> .....	<b>74,713</b>	<b>15,386</b>	<b>111,689</b>	<b>94,868</b>

<sup>1</sup> Total "budgetary" expenditure including capital expenditure 22,631.

<sup>2</sup> See Introduction for a complete listing of the administrative or special funds included in these statistics.



**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for  
Fiscal Year Ended March 31, 1961**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
618,691	670,000	93,650	147,471 <sup>1</sup>	253,966	323,053	2,990	3,334	1
2,299	207,271	31,872	12,626	2,035	1,556	—	—	2
126,784	201,578	39,667	—	80,821	—	—	338	3
85,413	64,155	19,220	37,972	19	71,522	291	—	4
1,624	34,646	412	1,662	—	—	—	9	5
4,809	1,811	247	1,232	706	3,146	—	—	6
—	3,062	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
1,613	1,106	24	9	—	226	—	—	9
—	—	—	—	—	2,968	—	—	10
222,542	513,629	91,442	53,501	83,581	79,418	291	347	11
—	128	255	514	3,493	—	—	51	12
59	—	—	—	—	—	—	—	13
9,007	33,822	3,153	—	3,132	—	—	—	14
—	—	6	—	—	—	2	—	15
—	—	—	344	160	—	116	—	16
—	—	—	—	2,438	—	—	—	17
26	—	—	407	2,854	—	—	—	18
—	—	—	—	—	—	—	921	19
—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	118	21
—	908	311	2,786	30	—	—	—	22
—	—	—	—	—	—	—	—	23
4	19,695	3,029	572	—	245	—	—	24
—	—	—	—	813	—	—	—	25
9,156	54,553	6,754	4,623	12,920	245	118	1,090	26
832,077	1,129,076	178,338	196,349	324,627	402,226	3,163	2,591	27
4,826	27,049	13,435	17,418	17,453	1,554	6	—	28
76,378	157,662	26,824	27,481	38,388	66,342	329	558	29
1,577	7,057	1,024	1,423	2,472	2,854	218	—	30
749,296	937,308	137,055	150,027	266,314	331,476	2,610	2,033	31

<sup>1</sup> Debt retirement of 6,726 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1961**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (Table 1, item 2) .....	20,460	4,802	32,243	26,749
2	Share of income tax on power utilities (Table 1, item 14) .....	130	42	346	115
3	Subsidies (Table 1, item 15) .....	17,069 <sup>2</sup>	3,157 <sup>3</sup>	9,557 <sup>3</sup>	9,179 <sup>3</sup>
4	<b>Sub-total items 1 to 3 .....</b>	<b>37,659</b>	<b>8,001</b>	<b>42,146</b>	<b>36,043</b>
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway .....	5,491	551	3,021	4,091
6	Railway grade crossing fund .....	—	—	206	210
7	Roads to resources .....	849	2,128	1,471	774
8	Other highways, roads and bridges .....	—	—	299 <sup>5</sup>	416 <sup>5</sup>
— 9	<b>Total highways, roads and bridges .....</b>	<b>6,340</b>	<b>2,679</b>	<b>4,997</b>	<b>5,491</b>
	Health and social welfare:				
10	Hospital insurance and diagnostic services .....	5,518	1,011	10,608	9,953
	General health grants:				
11	Hospital construction .....	71	170	1,363	508
12	General public health .....	325	123	767	501
13	Tuberculosis control .....	126	29	124	157
14	Mental health .....	209	99	372	313
15	Professional training .....	43	2	71	72
16	Cancer control .....	23	12	36	62
17	Public health research .....	—	—	48	—
18	Medical rehabilitation and crippled children .....	24	13	61	78
19	Child and maternal health .....	20	4	56	42
20	Vital statistics fees .....	2	—	2	3
21	Other health .....	—	—	—	—
22	Old age assistance .....	1,766	217	1,615	1,750
23	Allowances to blind persons .....	208	40	380	344
24	Disabled persons allowances .....	389	231	850	634
25	Unemployment assistance .....	3,199	111	1,673	1,508
26	Other social welfare .....	10	—	—	19
27	<b>Total health and social welfare .....</b>	<b>11,933</b>	<b>2,062</b>	<b>18,026</b>	<b>15,944</b>
	Recreational and cultural services:				
28	Camp ground and picnic area development .....	67	10	52	71
	Education:				
	Vocational Training:				
29	Assistance to students .....	—	5	10	—
30	Training for primary industries etc. ....	24	—	37	28
31	Apprenticeship training .....	63	—	96	99
32	Vocational and technical school assistance .....	116	79	178	821
33	Training of disabled persons .....	10	1	45	50
34	Training of unemployed workers .....	57	—	235	77
35	Other .....	—	—	5	—
36	Grants to universities <sup>6</sup> .....	—	212	77	—
37	Citizenship and language instruction for immigrants .....	—	—	2	—
38	Other education .....	—	—	—	—
39	<b>Total education .....</b>	<b>270</b>	<b>297</b>	<b>685</b>	<b>1,073</b>

See footnotes at end of table.

TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
70,365	113,792	40,078	40,578	57,146	73,686	479,899	435 <sup>1</sup>	541 <sup>1</sup>	480,875	1
1,221	578	27	58	1,449	260	4,226	—	—	4,226	2
3,241	3,641	2,054	2,092	2,358	1,281	53,629	40	45	53,714	3
<b>74,827</b>	<b>118,011</b>	<b>42,159</b>	<b>42,728</b>	<b>60,953</b>	<b>75,227</b>	<b>537,754</b>	<b>475</b>	<b>586</b>	<b>538,815</b>	<b>4</b>
—	17,869	676	34	268	16,274	48,275	—	—	48,275	5
393	1,958	—	—	—	1,515	4,282	—	—	4,282	6
742	1,592	1,602	1,660	1,533	1,023 <sup>4</sup>	13,374	—	—	13,374	7
142	—	163	574	—	—	1,594	—	—	1,594	8
<b>1,277</b>	<b>21,419</b>	<b>2,441</b>	<b>2,268</b>	<b>1,801</b>	<b>18,812</b>	<b>67,525</b>	<b>—</b>	<b>—</b>	<b>67,525</b>	<b>9</b>
15,864	86,509	13,204	14,470	17,448	22,591	197,176	185	405	197,766	10
5,005	6,311	1,029	954	293	1,357	17,061	—	1	17,062	11
2,619	2,623	717	762	735	1,206	10,378	—	25	10,403	12
1,274	765	177	151	249	290	3,362	22	6	3,390	13
2,424	2,622	406	396	657	657	8,155	20	—	8,175	14
288	501	77	66	97	65	1,282	—	2	1,284	15
917	1,039	481	186	253	305	3,014	—	2	3,016	16
599	578	44	49	81	63	1,462	—	5	1,467	17
370	226	177	111	64	113	1,237	—	—	1,237	18
569	388	74	94	80	113	1,440	—	—	1,440	19
24	26	3	3	6	7	76	—	—	76	20
—	—	—	—	—	—	—	—	—	—	21
11,023	6,650	1,618	1,776	2,019	2,339	30,773	16	43	30,832	22
1,494	845	187	196	222	269	4,185	1	19	4,205	23
8,018	4,163	455	464	574	643	16,421	1	6	16,428	24
15,211	13,796	3,587	2,209	2,397	11,682	55,373	62	22	55,457	25
133	23	—	—	—	—	185	—	—	185	26
<b>65,832</b>	<b>127,083</b>	<b>21,936</b>	<b>21,887</b>	<b>25,175</b>	<b>41,700</b>	<b>351,580</b>	<b>307</b>	<b>536</b>	<b>352,423</b>	<b>27</b>
—	1,072	210	251	258	436	2,427	15	9	2,451	28
—	100	12	30	10	30	197	—	—	197	29
—	5	9	16	6	10	135	—	—	135	30
6	530	90	159	472	303	1,818	—	—	1,818	31
—	2,452	251	645	263	564	5,369	7	13	5,389	32
—	152	24	24	17	10	333	—	—	333	33
362	20	181	105	128	261	1,426	—	—	1,426	34
—	—	—	—	—	6	11	—	—	11	35
—	397	—	—	—	—	686	—	—	686	36
—	184	12	—	2	12	212	—	—	212	37
—	4	—	—	—	—	4	—	—	4	38
368	3,844	579	979	898	1,196	10,191	7	13	10,211	39



**TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1961 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada - Concluded:				
	Grants-in-aid and shared-cost contributions - Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
40	Fur conservation .....	-	-	-	-
	Forests:				
41	Forest access roads and trails .....	-	-	9	10
42	Forest inventories .....	-	-	17	29
43	Forest fire protection .....	-	5	43	63
44	Reforestation .....	-	19	1	-
45	Programs to combat budworm .....	-	-	-	318
	Lands: settlement and agriculture:				
46	Contributions in respect of unharvested crops .....	-	-	-	-
47	Agricultural lime assistance .....	10	75	130	110
48	Effective organization of agricultural manpower ....	-	-	9	4
49	Other agricultural grants .....	15	6	9	14
50	Other natural resources and primary industries grants	158	8	7	14
51	<b>Total natural resources and primary industries .....</b>	<b>183</b>	<b>113</b>	<b>225</b>	<b>562</b>
	Other expenditure:				
52	Civil defence .....	46	14	150	72
53	Winter works projects in municipalities .....	39	1	-	-
54	<b>Total grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 16) ..</b>	<b>18,878</b>	<b>5,176</b>	<b>24,135</b>	<b>23,215</b>
55	<b>Total received from Government of Canada .....</b>	<b>56,537</b>	<b>13,177</b>	<b>66,281</b>	<b>59,258</b>
	From local governments:				
	Shared-cost contributions:				
56	Law enforcement .....	-	-	-	31
57	Corrections - juvenile delinquents .....	-	-	-	-
58	Highways, roads and bridges .....	89	-	269	-
59	Hospital care .....	-	-	-	-
60	General and public health and medical services .....	-	2	-	-
61	Aid to unemployed employables and unemployables .....	-	-	-	-
62	Child welfare .....	-	-	-	-
63	Other social welfare .....	-	-	-	-
64	Education .....	-	-	256	-
65	Land drainage and improvement .....	-	-	-	-
66	Miscellaneous .....	15	-	-	-
67	<b>Total received from Local Governments (Table 1, item 18) .....</b>	<b>104</b>	<b>2</b>	<b>525</b>	<b>31</b>
68	<b>Total received from All Governments .....</b>	<b>56,641</b>	<b>13,179</b>	<b>66,806</b>	<b>59,289</b>

<sup>1</sup> Federal tax abstention grant.

<sup>2</sup> See Table 1, footnote 6.

<sup>3</sup> See Table 1, footnote 7.

<sup>4</sup> Applied against expenditure on mining roads, classified under "Natural Resources and Primary Industries - Minerals and Mines", on Tables 2 and 4.

TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1961 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
2	33	56	40	—	—	131	—	—	131	40
178	—	77	—	129	265	668	—	—	668	41
—	184	76	51	60	442	859	—	—	859	42
285	281	—	112	187	205	1,181	—	—	1,181	43
—	183	—	4	—	—	207	—	—	207	44
—	—	—	—	—	—	318	—	—	318	45
—	—	—	218	1,664	—	1,882	—	—	1,882	46
1,225	44	—	—	—	68	1,662	—	—	1,662	47
23	7	14	20	55	8	140	—	—	140	48
15	48	346	114	17	15	599	—	—	599	49
137	188 <sup>7</sup>	102	20	20	186	840	—	—	840	50
1,865	968	671	579	2,132	1,189	8,487	—	—	8,487	51
—	822	124	82	256	483	2,049	—	—	2,049	52
1,686	2,448	278	789	1,545	1,727	8,513	—	—	8,513	53
71,028	157,658	26,239	26,835	32,065	65,543	450,772	329	558	451,659	54
145,855	275,669	68,398	69,563	93,018	140,770	988,526	804	1,144	990,474	55
—	—	—	—	—	—	31	—	—	31	56
—	—	—	—	22	—	22	—	—	22	57
—	—	65	238	—	—	661	—	—	661	58
3,316 <sup>8</sup>	—	85	—	6,301 <sup>9</sup>	144	9,846	—	—	9,846	59
677	4	220	310	—	244	1,457	—	—	1,457	60
—	—	—	9	—	2	11	—	—	11	61
534	—	—	69	—	332	935	—	—	935	62
710	—	—	—	—	77	787	—	—	787	63
12	—	—	—	—	—	268	—	—	268	64
101	—	102	—	—	—	203	—	—	203	65
—	—	113	20	—	—	148	—	—	148	66
5,350	4	585	646	6,323	799	14,369	—	—	14,369	67
151,205	275,673	68,983	70,209	99,341	141,569	1,002,895	804	1,144	1,004,843	68

<sup>5</sup> Includes contributions re winter works projects carried out by the provincial governments: N.S. 228, N.B. 222.

<sup>6</sup> See Explanatory Comment dealing with Table 7.

<sup>7</sup> Includes Government of Canada repayment re Conestoga Dam, 161.

<sup>8</sup> Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

<sup>9</sup> Municipal contribution for hospital insurance, from equalized assessment.

*Table 7  
Total 18*

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions <sup>1</sup> .....	—	—	10	—
2	Subsidies .....	1,183	354	1,074	5,527
3	Grants in lieu of local taxes on provincial government property <sup>2</sup> .....	7	1	—	—
4	Other .....	—	—	—	1
5	<b>Total unconditional grants (Table 2, item 58) .....</b>	<b>1,190</b>	<b>355</b>	<b>1,084</b>	<b>5,528</b>
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections .....	—	—	—	25
7	Police protection .....	—	—	—	—
8	Other—Fire protection .....	—	2	—	—
9	Other .....	—	—	10	—
	Transportation and communications:				
10	Highways, roads and bridges .....	194	21	187	189
	Health and social welfare:				
11	Public health .....	29	—	661	—
12	Medical, dental and allied services .....	—	—	—	—
13	Hospital care <sup>3</sup> .....	—	—	—	650
14	Aid to aged persons (homes) .....	—	—	—	—
15	Aid to unemployed employables and unemployables ..	—	—	1,222	1,365
16	Child welfare .....	—	—	—	199
17	Other .....	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas .....	—	—	—	—
19	Other .....	—	—	—	—
	Education:				
20	Schools operated by local authorities <sup>4</sup> .....	<sup>5</sup>	2,346	16,425	9,360
	Natural resources and primary industries:				
21	Lands: settlement and agriculture .....	—	—	—	—
22	Other .....	—	—	—	—
23	Local government planning and development .....	—	—	—	95
	Other expenditure:				
24	Civil defence .....	—	—	78	65
25	Housing .....	—	—	—	—
26	Winter works projects .....	39	—	51	—
27	Other .....	—	—	—	—
28	<b>Total grants-in-aid and shared-cost contributions</b> .....	<b>262</b>	<b>2,369</b>	<b>18,634</b>	<b>11,948</b>
29	<b>Total paid to Local Governments</b> .....	<b>1,452</b>	<b>2,724</b>	<b>19,718</b>	<b>17,476</b>
	To Government of Canada:				
30	Grants-in-aid and shared-cost contributions .....	—	—	800 <sup>9</sup>	—
31	Police services—R.C.M.P. ....	683	124	668	541
32	<b>Total paid to All Governments</b> .....	<b>2,135</b>	<b>2,848</b>	<b>21,186</b>	<b>18,017</b>

<sup>1</sup> N.S. — share of Crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

<sup>2</sup> Does not include grants in lieu of taxes paid by provincial government enterprises.

<sup>3</sup> Excludes amounts paid directly to municipal hospital boards.

<sup>4</sup> Includes grants paid directly to teachers in P.E.I., N.B. and Que.

<sup>5</sup> Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 15,507.



TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1961

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,106	—	—	182	—	1,298	—	—	1,298	1
250	30,150	2,506	—	15,000	11,137	67,181	125	79	67,385	2
—	1,232	216	8	—	—	1,464	—	—	1,464	3
—	—	—	8	—	—	9	—	—	9	4
250	32,488	2,722	16	15,182	11,137	69,952	125	79	70,156	5
—	232	—	—	—	—	257	—	—	257	6
—	264	—	—	—	—	264	—	—	264	7
1,850	169	—	—	—	—	2,021	—	—	2,021	8
74	5	—	—	—	—	89	—	—	89	9
15,113	70,299	4,609	6,614	7,288	642	105,156	48	11	105,215	10
3,677	2,671	76	188	1,245	323	8,870	—	—	8,870	11
—	36	77	56	—	—	169	—	—	169	12
—	6	4	6	—	—	666	—	—	666	13
—	7,898	—	—	—	13	7,911	—	—	7,911	14
—	18,458	1,352	5,099	2,478	15,721	45,695	—	55	45,750	15
—	3,761	45	—	—	—	4,005	—	—	4,005	16
—	190	27	—	—	—	217	—	3	220	17
—	325	—	—	1,020	—	1,345	—	—	1,345	18
—	535	—	4	—	—	539	—	—	539	19
98,355 <sup>6</sup>	161,773	24,049	28,793	56,322	56,491	453,914	7	195 <sup>8</sup>	454,109	20
232	749	477	119	315	—	1,892	—	—	1,892	21
161	69	—	334	—	2	566	—	—	566	22
—	—	—	393	—	—	488	—	—	488	23
—	729	—	—	134	425	1,431	—	—	1,431	24
200	776	—	—	—	—	976	—	—	976	25
6,686	3,220	—	1,184	2,150	2,415	15,745	—	—	15,745	26
68	59	315	—	—	—	442	—	—	442	27
126,416	272,224	31,031	42,790	70,952	76,032	652,658	48	264	652,970	28
126,666	304,712	33,753	42,806	86,134	87,169	722,610	173	343	723,126	29
—	—	—	—	—	—	800	—	—	800	30
—	—	872	1,101	1,560	1,927	7,476	—	—	7,476	31
126,666	304,712	34,625	43,907	87,694	89,096	730,886	173	343	731,402	32

<sup>6</sup> Does not include expenditures by the Province to meet debt charges of various school corporations 2,879.

<sup>7</sup> Local schools are operated by the Territorial Government and by religious denominations. Grants to separate schools amounted to 177.

<sup>8</sup> Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

<sup>9</sup> Movements of coal.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1961<sup>1</sup>

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	<b>Operations</b>				
1	Gross sales .....	6,935	3,918 <sup>2</sup>	33,988	24,247
2	Deduct cost of goods sold .....	3,978	2,478	20,087	14,171
3	Gross profit on sales .....	2,957	1,440	13,901	10,076
4	Deduct administrative and general expenses less miscellaneous income .....	580	135	2,191	1,856
5	Net profit (as per Tables 1 and 3) .....	2,377	1,305	11,710	8,220 <sup>3</sup>
	<b>Reconciliation with Liquor Board operations:</b>				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits .....	2,000	33	167	16
7	Fines and penalties .....	26	—	58	—
8	Confiscations .....	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses .....	—	—	10	—
10	Other <sup>4</sup> .....	—	—	710	—
11	Net profits as per Liquor Board reports .....	4,403	1,338	11,215	8,236
	<b>Summary<sup>5</sup></b>				
12	Net profit, Table 3, item 29 .....	2,377	1,305	11,710	8,220
13	Sales tax, Table 3 item 5 .....	—	392	—	—
14	Privileges, licences and permits, Table 3, item 19 .....	2,000	33	296	16
15	Fines and penalties, included in Table 3, item 25 .....	26	15	58	33
16	Confiscations, included in Table 3, item 32 .....	—	—	3	—
17	Total revenue from liquor operations .....	4,403	1,745	12,067	8,269

<sup>1</sup> Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 11.

<sup>2</sup> After deducting health tax 392 paid by purchaser. See item 13.

<sup>3</sup> Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1961<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
103,469	180,378	53,255	46,504	72,283	99,356	624,333	2,337	1,572	628,242	1
61,180	109,605	39,227	30,485	48,141	66,899	396,251	1,347	780	398,378	2
42,289	70,773	14,028	16,019	24,142	32,457	228,082	990	792	229,864	3
9,706	15,510	2,371	2,346	4,202	4,559	43,456	129	122	43,707	4
32,583 <sup>3</sup>	55,263	11,657	13,673 <sup>3</sup>	19,940	27,898 <sup>3</sup>	184,626	861	670	186,157	5
14,145	26,373	2,752	19	934	474	46,913	1	57	46,971	6
—	139	—	—	—	—	223	—	—	223	7
25	6	—	4	—	—	35	—	—	35	8
1,613	—	24	9	—	226	1,882	—	—	1,882	9
—	1,106	—	—	—	—	1,816	—	—	1,816	10
45,140	80,675	14,385	13,687	20,874	28,146	228,099	862	727	229,688	11
32,583	55,263	11,657	13,673	19,940	27,898	184,626	861	670	186,157	12
2,010	—	—	—	—	—	2,402	79	—	2,481	13
14,145	26,373	2,752	19	934	514	47,082	10	57	47,149	14
300	139	177	144	332	—	1,224	9	—	1,233	15
25	6	—	4	—	—	38	—	—	38	16
49,063	81,781	14,586	13,840	21,206	26,412	235,372	959	727	237,058	17

<sup>1</sup> N.S. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities.

<sup>3</sup> Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.





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