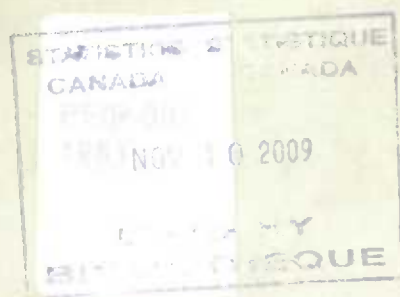


CATALOGUE No.

68-207 C.3

ANNUAL

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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

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Revenue and Expenditure

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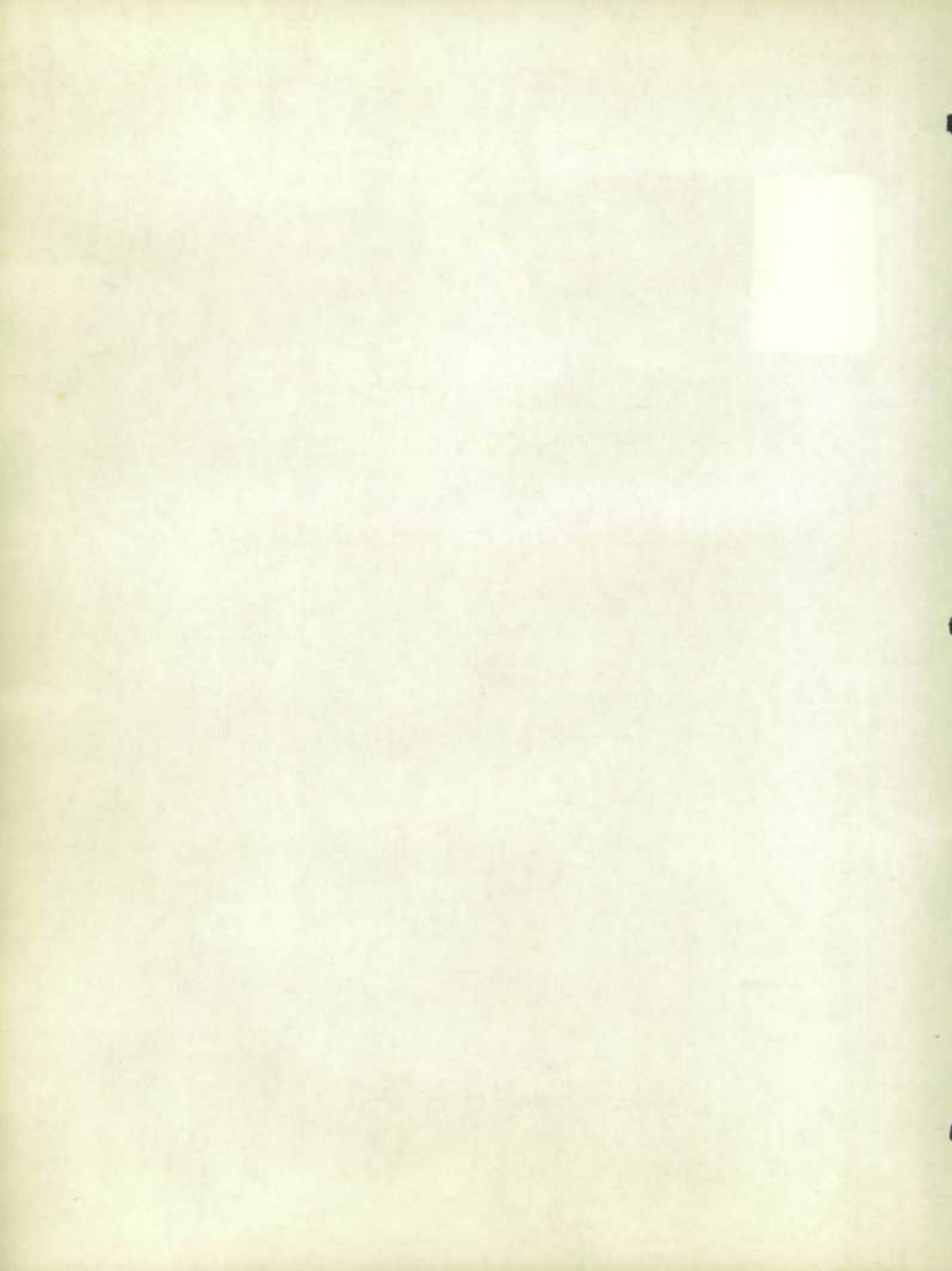
Actual

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1961

(Fiscal Year Ended March 31, 1962)

DOMINION BUREAU OF STATISTICS



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

FINANCIAL STATISTICS OF  
PROVINCIAL GOVERNMENTS

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Actual

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1961

(Fiscal Year Ended March 31, 1962)

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**GOVERNMENT FINANCE**

Catalogue number	Title	Price
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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, 1962. A report dealing with actual direct and indirect debt of these governments

as at March 31, 1962 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 1961-62

The 1961-62 fiscal year figures reflect the first full fiscal period of provincially-operated hospital insurance schemes for all ten provinces, and the two territories. The introduction of provincial hospital insurance programmes did not necessarily involve all new expenditures as certain amounts which were paid to hospitals under former arrangements are now paid under the hospital insurance schemes. The federal government contributions, amounting to approximately half the provincial gross expenditures under the provincial schemes, are offset against hospital expenditures in the statement of net expenditures. 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 (gross) and 4 (net). 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.

Four provinces financed all or part of their share of the hospital insurance plan costs during the fiscal year under review by charging hospital insurance premiums. The monthly rates of approximately \$2.00 for single persons and \$4.00 for families in Prince Edward Island and Ontario were unchanged from the previous year; the increase in premium revenue resulted from increases in the number of persons covered by the plans. In Manitoba the monthly rates were increased in July, 1960 from \$2.05 to \$3.00 for single persons and from \$4.10 to \$6.00 for families. These increased rates were not reflected in revenue until 1961 and the premium revenue increased from \$13.1 million in 1960 to \$19.2 million in 1961. In Saskatchewan the annual rates were increased in 1961 from \$17.50 to \$24.00 for single persons and from \$35.00 to \$48.00 for families, and premium revenue increased from \$8.8 million in 1960 to \$12.0 million in 1961. On March 31, 1961 the Hospital Service Commission of New Brunswick was abolished and revenue and expenditure related to the hospital insurance plan are now included in the province's ordinary accounts; the hospital insurance premiums, which yielded revenue amounting to \$6.7 million in 1960, were abolished in 1961. See Table 3, item 13, for revenue from hospital insurance premiums.

The programme of federal contributions amounting to one half the cost of labour incurred on winter projects in municipalities, which was introduced in 1958-1959 and continued in the following years, was further extended in 1961-62. These contributions were all channelled through the provincial governments. In some provinces the provincial government provided 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 55 on Table 7. The road work carried on by the New Brunswick provincial government is classified as "transportation" expenditure.

Net general revenue of all provinces for the year under review shows an increase of \$300,626,000 over the fiscal year ending March 31, 1961. Of this amount \$234,629,000 or 78 per cent is from the increase in taxation revenue caused in part by changes in the tax rates of certain provinces.

In Quebec the corporation income tax rate for the 1961 taxation year was raised from 10 per cent to 12 per cent and the exemptions allowed in arriving at taxable personal income were lowered. These factors have contributed to the increased revenue in this province of \$20,325,000 under the corporation income tax and \$24,402,000 under the individual income tax for the fiscal year 1961-62 as compared with 1960-61.

Six provinces, Nova Scotia, New Brunswick, Manitoba, Saskatchewan, Alberta and British Columbia increased the tax payable on sales of gasoline and other motive fuels for the fiscal year under review. This factor, together with increased sales in all provinces, resulted in a total tax revenue of \$449,548,000 compared with \$402,909,000 in 1960-61, an increase of approximately 11.6 per cent. See item 8 of Table 3.

In Nova Scotia the general sales tax which was increased from 3 per cent to 5 per cent to meet the increased costs for hospital services, resulted in increased revenue of \$5,756,000 over the fiscal year 1960-61.

In Quebec the sales tax was increased from 2 per cent to 4 per cent, effective July 1, 1961, the additional 2 per cent to provide a coherent system of grants to school boards. The education tax in force in certain municipalities was abolished. The provincial general sales tax produced a revenue of \$115,883,000 for 1961-62 as compared with \$69,440,000 for the year 1960-61, an increase of nearly 67 per cent. Ontario introduced a 3 per cent general sales tax on September 1, 1961; the yield for the last seven months of the year under review was \$82,371,000. In Saskatchewan the sales tax was increased from 3 per cent to 5 per cent effective January 1, 1962. These factors together with the increase in sales in the other provinces which impose a general sales tax resulted in an overall



total for "General Sales Tax" of \$354,930,000 for 1961-62 as compared with \$211,830,000 for the fiscal year 1960-61; see item 10, Table 3.

Revenue from privileges, licences, and permits increased from \$523,915,000 during 1960-61 to \$561,030,000 in the year under review. This increase was mainly due to higher revenue from mines and mineral resources; in Alberta the revenue from this source increased by \$13,500,000 and in British Columbia by \$5,300,000. The revenue for all provinces from licences and permits on motor vehicles rose from \$172,013,000 to \$181,885,000 during the period under review.

The total net general expenditure for all provinces and the territories increased by \$235,502,000 to \$3,108,277,000 for the fiscal year 1961-62, as compared with the corresponding expenditure for the 1960-61 period. The net expenditure on education totalled \$840,739,000 for the fiscal year 1961-62, item 42 on Table 4, as compared to \$700,123,000, for the previous period. Increases under this heading were recorded in all provinces except Nova Scotia. Net general expenditure on health and social welfare increased in all provinces except New Brunswick and Northwest Territories for a total of \$875,504,000 (Item 31 on Table 4), compared with \$766,215,000 for the 1960-61 period. To this increase of \$109,289,000 in net expenditure on health and social welfare, health contributed \$91,597,000, and social welfare \$17,692,000.

Net expenditure on highways, roads and bridges decreased in all provinces with the exception of Prince Edward Island, Ontario and Northwest Territories during 1961-62 for a total of \$653,976,000 compared with \$708,057,000 for the fiscal period 1960-61. This denotes a marked change as expenditures in this category increased gradually over the past several years. One reason for this marked decline in expenditure is the fact that the Trans-Canada Highway is nearing completion. It also reveals the fact that highway improvement which has been the major item of provincial expenditure for some years has been replaced by expenditure on education and education facilities.

Included for the first time in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of four wholly-owned Crown corporations. The Newfoundland Government has entered into long-term hire-purchase agreements with these corporations, for the rent and ultimate purchase of the buildings being constructed by the corporations. For the fiscal year under review the capital expenditures made by the corporations are included in government expenditures, and the annual "rent" paid to the corporations and appearing in budgetary expenditure has been replaced by the interest and principal payments on their bonded debt made by the corporations. The debt retirement is then excluded in the final figure for current and capital (general) expenditure. Included in "interest" expenditures are \$513,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, and \$648,000 relating to bonds issued by the Memorial University of Newfoundland Building

Corporation Limited. In the previous fiscal year's statistics the interest of \$486,000 paid by Newfoundland Government Building Corporation Limited was classified as "general government" expenditure (rent). Included in "hospital care" are capital expenditures by the Grand Falls Hospital Corporation Limited of \$2,903,000 and by the Nurses Training School Building Corporation Limited of \$1,734,000. Included in "Education" are capital expenditures by the Memorial University Building Corporation Limited of \$1,046,000. For the amount of bonds issued by the corporations to assist in their financing see Catalogue No. 68-209, "Financial Statistics of Provincial Governments - 1961 - Direct and Indirect Debt".

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, 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 Quebec Autoroutes Authority for the year ended December 31, 1961 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1962.

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 QUEBEC AUTOROUTES AUTHORITY

##### Revenue and Expenditure for the Fiscal Year Ended

December 31, 1961

(thousands of dollars)

##### Revenue:

Sales and services - tolls, etc.	3,377
<b>Total revenue</b>	<b>3,377</b>

##### General expenditure:

Highways, roads and bridges	8,018
Debt charges, exclusive of debt retirement	4,612
<b>Total gross expenditure (exclusive of debt retirement)</b>	<b>12,630</b>

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

##### Revenue and Expenditure for Fiscal Year

Ended March 31, 1962

(thousands of dollars)

##### Revenue:

Sales and services - Tolls, etc.	
Highways, bridges and tunnels	4,966
Ferries	5,323
Contributions from provincial Government	2,940
<b>Total revenue</b>	<b>13,229</b>

##### General expenditure:

Highways, bridges and tunnels	1,672
Ferries	17,468
Debt charges, exclusive of debt retirement	4,826
<b>Total gross general expenditure (exclusive of debt retirement)</b>	<b>23,966</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. It was noted earlier that Ontario introduced a 3 per cent general sales tax on September 1, 1961, and a 2 per cent increase in the sales tax occurred in Quebec and Nova Scotia. These factors together with additional sales in all provinces have caused a substantial increase in the percentage of the tax revenue item "Sales Tax-General", from 8.3 per cent in 1960-61 to 12.4 per cent of the total net general revenue in 1961-62. This has been a significant factor in causing

changes in the proportions of other items of revenue. Thus a decrease in the percentage compared to the previous year does not necessarily mean that less was received from that particular source than in the previous fiscal year, but merely that the proportions have altered.

On the expenditure side education accounted for the largest share of the total net general expenditure, 27.1 per cent; in 1960-61 this percentage was 24.4 per cent. Transportation and communication expenditures which had been the highest percentage for some years dropped from 24.8 per cent in 1960-61 to 21.2 per cent in the year under review. On the other hand expenditure on health increased from 17.7 per cent to 19.3 per cent during the two periods.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1962

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 .....	0.4	0.5	0.9	0.8	3.9	1.8	1.1	0.5	0.8	0.9	—	—	2.0
Income—Corporations .....	—	—	—	—	15.7	16.1	—	—	—	—	—	—	9.4
Individuals .....	—	—	—	—	11.2	—	—	—	—	—	—	—	3.0
<b>Sales:</b>													
Motor fuel and fuel oil ....	9.9	15.4	18.6	18.1	14.2	18.8	18.4	16.5	12.4	12.0	11.2	11.9	15.7
General .....	20.0	11.7	15.8	11.3	15.3	8.9	—	14.3	—	26.7	—	—	12.4
All other sales taxes .....	0.1	4.7	0.7	2.7	5.5	1.2	0.6	0.1	0.3	0.9	4.0	—	2.1
Succession duties .....	—	—	—	—	3.3	4.4	—	—	—	—	—	—	2.3
Hospital insurance premiums	—	6.2	—	—	—	9.6	16.3	7.7	—	—	—	—	4.3
All other taxes .....	0.5	—	0.2	0.4	0.3	1.1	0.4	0.1	—	1.8	9.5	0.2	0.7
<b>Total taxes .....</b>	<b>30.9</b>	<b>38.5</b>	<b>36.2</b>	<b>33.3</b>	<b>69.4</b>	<b>61.9</b>	<b>36.8</b>	<b>39.2</b>	<b>13.5</b>	<b>42.3</b>	<b>24.7</b>	<b>12.1</b>	<b>51.9</b>
Federal-provincial tax-sharing arrangements .....	29.2	27.2	31.6	31.1	8.0	13.0	34.2	25.9	21.4	21.5	18.9 <sup>1</sup>	30.5 <sup>1</sup>	16.8
<b>Privileges, licences and permits:</b>													
Liquor control and regulation .....	3.2	0.2	0.3	—	2.2	2.9	2.5	0.1	0.3	0.2	0.5	4.0	1.8
Motor vehicles .....	3.7	4.5	5.9	6.1	5.8	7.8	7.1	5.1	5.1	5.9	7.0	2.3	6.3
Natural resources .....	2.0	0.1	1.3	4.6	4.6	4.7	3.5	13.3	45.9	17.7	1.5	4.8	10.4
Other .....	0.8	0.8	0.7	0.7	1.4	1.1	1.7	1.0	0.8	0.8	3.2	1.9	1.1
<b>Total privileges, licences and permits .....</b>	<b>9.7</b>	<b>5.6</b>	<b>8.2</b>	<b>11.4</b>	<b>14.0</b>	<b>16.5</b>	<b>14.8</b>	<b>19.5</b>	<b>52.1</b>	<b>24.6</b>	<b>12.2</b>	<b>13.0</b>	<b>19.6</b>
Government of Canada subsidies .....	24.9	17.9	9.4	11.0	0.5	0.5	1.8	1.3	1.0	0.5	1.7	2.4	2.0
Liquor profits .....	3.5	7.9	12.0	11.3	4.9	6.1	10.2	8.9	7.8	8.3	37.1	39.5	6.9
All other revenue .....	1.8	2.9	2.6	1.9	3.2	2.0	2.2	5.2	4.2	2.8	5.4	2.5	2.8
<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 abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1962

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	4.6	3.9	3.3	4.9	3.5	3.6	4.3	4.9	4.9	11.4	5.0	4.3
Protection of persons and property .....	4.1	2.4	3.0	2.8	4.0	5.0	4.4	4.3	5.8	4.7	0.1	2.9	4.5
Transportation and communications .....	18.5	34.5	26.7	31.1	16.5	23.8	19.3	18.2	23.1	21.5	11.3	4.5	21.2
Health .....	18.4	15.2	18.6	19.1	16.5	22.0	22.4	25.5	16.4	17.0	19.5	20.8	19.3
Social welfare .....	12.9	5.9	6.2	6.1	14.1	5.2	8.6	8.1	7.9	9.0	5.6	6.8	8.9
Education .....	24.7	18.7	23.6	15.8	30.6	26.2	25.5	27.0	30.9	23.4	40.5	48.1	27.1
Natural resources and primary industries .....	3.2	4.9	3.7	5.6	8.0	3.8	9.9	9.5	9.0	8.1	0.7	1.4	6.5
Debt charges (exclusive of debt retirement) <sup>1</sup> .....	5.8	8.4	9.9	8.3	2.3	5.0	2.3	- 0.7	- 5.8	0.5	1.3	-	2.7
Contributions to other governments .....	1.6	1.9	1.2	5.9	0.1	3.2	2.1	-	5.5	3.3	4.4	4.0	2.3
All other expenditure .....	3.1	3.5	3.2	2.0	3.0	2.3	1.9	3.8	2.3	7.6	5.2	6.5	3.2
Net general expenditure (exclusive of debt retirement) .....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

<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 1951 are also shown.

Net General Revenue  
Fiscal Years Ended Nearest to December 31

Province	1951	1957	1958	1959	1960	1961
millions of dollars						
Newfoundland .....	25	39	62	60	64	69
Prince Edward Island .....	6	9	13	14	16	18
Nova Scotia .....	39	65	76	91	92	102
New Brunswick .....	41	62	71	77	87	84
Quebec .....	277	515	557	605	641	758
Ontario .....	304	595	647	778	833	927
Manitoba .....	46	74	77	100	104	118
Saskatchewan .....	75	136	141	146	149	157
Alberta .....	106	246	236	279	246	273
British Columbia .....	157	282	296	314	320	347
Yukon Territory .....	1	2	2	2	2	2
Northwest Territories .....	..	1	1	1	2	2
Totals .....	1,077	2,026	2,179	2,467	2,556	2,857

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

Province	1951	1957	1958	1959	1960	1961
millions of dollars						
Newfoundland .....	30	48	62	65	75	83
Prince Edward Island .....	8	11	14	20	15	19
Nova Scotia .....	49	74	86	92	112	107
New Brunswick .....	40	64	71	80	95	95
Quebec .....	261	493	533	601	749	848
Ontario .....	336	657	742	898	937	1,037
Manitoba .....	43	76	98	128	137	137
Saskatchewan .....	72	124	137	142	150	159
Alberta .....	82	199	215	235	266	279
British Columbia .....	152	287	267	283	332	339
Yukon Territory .....	1	2	2	2	3	3
Northwest Territories .....	..	2	2	1	2	2
Totals .....	1,074	2,037	2,229	2,547	2,873	3,108

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

Source	1951 <sup>1</sup>	1957	1958	1959	1960	1961
millions of dollars						
<b>Taxes:</b>						
<b>Corporations:</b>						
Tax on premium income of insurance companies .....	—	<sup>2</sup>	29	30	31	33
Other .....	25	41	19	20	21	22
Income—Corporations .....	163	214	226	249	269	268
Individuals .....	—	41	48	54	61	85
<b>Sales:</b>						
Motor fuel and fuel oil .....	182	347	364	383	403	450
General .....	91	183	187	209	212	355
All other sales taxes .....	36	49	53	55	57	61
Succession duties .....	34	53	56	56	60	66
Hospital insurance premiums .....	21	10	10	94	116	122
All other taxes .....	14	17	18	18	17	20
<b>Total taxes .....</b>	<b>566</b>	<b>955</b>	<b>1,010</b>	<b>1,168</b>	<b>1,247</b>	<b>1,482</b>
Federal tax rental agreements .....	96	—	—	—	—	—
Federal-provincial tax-sharing arrangements .....	—	354	399	461	481	479
<b>Privileges, licenses, and permits:</b>						
Liquor control and regulation .....	28	41	39	45	47	51
Motor vehicles .....	73	140	146	165	172	182
Natural resources .....	113	278	259	303	277	296
Other .....	14	20	23	27	28	32
<b>Total privileges, licences and permits .....</b>	<b>228</b>	<b>479</b>	<b>467</b>	<b>540</b>	<b>524</b>	<b>561</b>
Government of Canada subsidies .....	27	22	60	54	54	57
Liquor profits .....	116	165	175	180	186	197
All other revenue .....	44	51	68	64	64	81
<b>Total net general revenue .....</b>	<b>1,077</b>	<b>2,026</b>	<b>2,179</b>	<b>2,467</b>	<b>2,556</b>	<b>2,857</b>

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

<sup>2</sup> Not separable from other corporation taxes.

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

Function	1951 <sup>1</sup>	1957	1958	1959	1960	1961
millions of dollars						
General government .....	45	83	95	111	125	135
Protection of persons and property .....	61	108	116	126	136	141
Transportation and communications .....	299	588	622	680	713	659
Health .....	174	302	330	437	509	600
Social Welfare .....	92	168	192	206	258	275
Education .....	196	453	523	603	700	841
Natural resources and primary industries .....	85	147	158	174	201	202
Debt charges (exclusive of debt retirement) .....	57	55	55	57	67	84
Contributions to municipalities .....	23	54	62	66	70	71
All other expenditure .....	42	79	76	87	94	100
<b>Net general expenditure (exclusive of debt retirement) ..</b>	<b>1,074</b>	<b>2,037</b>	<b>2,229</b>	<b>2,547</b>	<b>2,873</b>	<b>3,108</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 (\$50 million in 1961-62) 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.

For a better understanding of the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see the appendix attached hereto.

**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 represents 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 14, consists of the following items. These are gross amounts i.e. before deduction of any commissions payable to tax collectors.

**Other Taxes**

	\$'000		\$'000
<b>Newfoundland:</b>		<b>Ontario:</b>	
Tax on Fire Insurance Premiums .....	272	Fire Marshal Tax .....	586
Public Utilities Act .....	56	Security Transfer Tax .....	3,590
<b>Total .....</b>	<b>328</b>	Land Transfer Tax .....	3,710
		<b>Total .....</b>	<b>7,886</b>
<b>Nova Scotia:</b>		<b>Manitoba:</b>	
Tax on Fire Insurance Premiums .....	37	Crop Insurance Premiums .....	423
Public Utilities Act .....	57	Fire Prevention Tax .....	60
<b>Total .....</b>	<b>94</b>	<b>Total .....</b>	<b>483</b>
<b>New Brunswick:</b>		<b>Saskatchewan:</b>	
Fire Prevention Tax on Premiums .....	42	Crop Insurance Premiums .....	25
Public Utilities Act .....	36	Fire Prevention Assessment Levy .....	96
<b>Total .....</b>	<b>78</b>	<b>Total .....</b>	<b>121</b>
<b>Quebec:</b>		<b>Alberta:</b>	
Tax on Fire Insurance Premiums .....	200	Fire Prevention Tax .....	51
Security Transfer Tax .....	1,780	<b>British Columbia:</b>	
Property Transfer Tax .....	74	Tax on Fire Insurance Premiums .....	240
<b>Total .....</b>	<b>2,054</b>	<b>Yukon:</b>	
		Poll Tax .....	3

**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. Liquor boards are classified as provincial government enterprises in DBS statistics, hence the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Tables 1 and 3. See Table 5, items 7 and 18 and Table 9.

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 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  
Co-operative Development Loan Board  
Farm Development Loan Board  
Fisheries Assistance Fund  
Fisheries Development Authority  
Fisheries Loan Board  
Grand Falls Hospital Corporation Limited  
Industrial Development Loan Board  
Memorial University of Newfoundland Building Corporation Limited  
Motor Vehicle Accident Security Account  
Newfoundland Government Building Corporation Limited  
Nurses Training School Building Corporation Limited  
Property Loss Reserve Fund  
Public Libraries Board

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

Farm Establishment (Loan) Board  
Fisherman's Loan Board  
Hospital Services Commission<sup>1</sup>  
Insurance Reserve Fund  
Unsatisfied Judgment Fund

#### **Nova Scotia:**

Community Pastures Board  
Board of Commissioners of Public Utilities<sup>1</sup>  
Fisherman's Loan Board  
Industrial Expansion Fund  
Research Foundation<sup>1</sup>  
Special Reserve Account  
Unsatisfied Judgment Fund<sup>2</sup>

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See footnotes at the end of list, page 13.



**New Brunswick:**

Board of Commissioners of Public Utilities<sup>1</sup>  
 Crown Land Sinking Fund  
 Fire Prevention Act, 1943  
 Fishermen's Loan Board  
 Government House Trust Fund  
 Margaret R. Lynds Bequest  
 Provision for Matching Grants and Guarantees  
 Unsatisfied Judgment Fund  
 Verna MacDonald Bequest

**Quebec:**

Minimum Wage Commission<sup>1</sup>

**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  
 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>4</sup>  
 Reserve for War and Post-War Emergencies  
 Unsatisfied Judgment Fund

**Saskatchewan:**

Crop Insurance Board  
 Government Finance Office<sup>1</sup>  
 Horned Cattle Purchases Trust Account  
 Industrial Development Fund<sup>1</sup>  
 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  
 Pound District Act Trust Account  
 Scaling Fund  
 University Endowment Lands Administration Account

<sup>1</sup> Calendar year 1961.

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

<sup>3</sup> Twelve months ended April 30, 1962.

<sup>4</sup> Twelve months ended July 31, 1962.

**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 56) 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 59 to 69) 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.

A similar table, showing amounts **paid** to other governments, appears annually in "Financial Statistics of the Government of Canada", DBS Catalogue No. 68-211. However, because of different accounting systems, the amounts appearing in federal expenditure may differ from the corresponding items in provincial revenue in a given year.

**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 15) 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 ear-marked 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 5 to 25).** 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.

February 11, 1964.

## STATISTICAL TABLES



TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1962<sup>1</sup>

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes <sup>2</sup> .....	21,268	6,777	37,027	28,081
2	Federal-provincial tax-sharing arrangements <sup>2</sup> .....	20,078	4,781	32,317	26,233
Privileges, licences and permits:					
3	Liquor control and regulation .....	2,183	26	310	7
4	Motor vehicles .....	2,512	800	6,046	5,120
5	Natural resources .....	1,392	16	1,354	3,901
6	Other .....	564	140	658	549
7	Total privileges, licences and permits .....	6,651	982	8,368	9,577
8	Sales and services .....	2,239	920	2,883	2,179
9	Fines and penalties .....	313	70	299	240
Interest, discount, premium and exchange: <sup>4</sup>					
10	Interest .....	555	180	3,451	3,488
11	Profit on foreign exchange .....	—	—	—	25
12	Other .....	—	—	135	—
13	Total interest, discount, premium and exchange .....	555	180	3,586	3,513
Other Governments:					
Government of Canada:					
14	Share of income tax on power utilities .....	149	54	475	92
15	Subsidies .....	17,156 <sup>5</sup>	3,157 <sup>6</sup>	9,632 <sup>6</sup>	9,245 <sup>6</sup>
16	Contributions <sup>7</sup> .....	19,720	4,394	23,734	23,926
17	Total Government of Canada .....	37,025	7,605	33,841	33,263
18	Municipalities — Contributions <sup>7</sup> .....	15	1	524	31
19	Total other governments .....	37,040	7,606	34,365	33,294
Government enterprises:					
20	Liquor profits .....	2,431	1,397	12,317	9,534
21	Other <sup>8</sup> .....	—	—	26	—
22	Total government enterprises .....	2,431	1,397	12,343	9,534
23	Other revenue .....	261	2	2	96
24	Sub-totals .....	90,836	22,715	131,190	112,747
Non-revenue and surplus receipts:					
25	Refunds of previous years' expenditure .....	79	4	22	20
26	Repayment of advances credited to revenue .....	58	17	—	—
27	Other .....	—	270	—	10
28	Total non-revenue and surplus receipts .....	137	291	22	30
29	Total gross general revenue .....	90,973	23,006	131,212	112,777
30	Population (000's) <sup>9</sup> .....	458	105	737	598
31	Gross general revenue per capita (\$) .....	199	219	178	189

<sup>1</sup> Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 3.

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

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

<sup>4</sup> Excludes net sinking fund earnings as follows: Nfld. 828; P.E.I. 208; N.S. 2,652; N.B. 2,637; Que. 5,598; Ont. 2,335; Man. 1,791 (reserve for debt retirement); Sask. 247; Alta. nil; B.C. 2,850.

<sup>5</sup> Consists of Atlantic Provinces Adjustment Grant 7,500, additional subsidy 8,000 and annual statutory subsidies, 1,656.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1962<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
526,039	573,577	43,420	61,473	36,887	146,530	1,481,079	581	226	1,481,886	1
60,448	120,652	40,411	40,569	58,386	74,382	478,257	446 <sup>2</sup>	567	479,270	2
16,878	26,996	2,896	102	965	526	50,889	11	74	50,974	3
43,482	72,713	8,434	8,026	13,968	20,575	181,676	166	43	181,885	4
34,800	43,097	4,144	20,879	125,310	61,451	296,344	34	89	296,467	5
10,943	10,378	1,946	1,538	2,157	2,846	31,719	76	36	31,831	6
106,103	153,184	17,420	30,545	142,400	85,398	560,628	287	242	561,157	7
16,330	19,731	2,734	5,350	8,582	9,495	70,443	326	25	70,794	8
1,456	2,358	422	784	1,634	720	8,296	14	17	8,327	9
5,722	24,564	13,571	21,669	16,908	1,706	91,814	6	—	91,820	10
—	17	—	3	—	1	46	—	—	46	11
—	41	—	229	—	—	405	—	—	405	12
5,722	24,622	13,571	21,901	16,908	1,707	92,265	6	—	92,271	13
2,064	651	53	56	1,754	928	6,276	—	—	6,276	14
3,963	4,624	2,089	2,116	2,816	1,672	56,470	40	45	56,555	15
171,001	183,634	29,305	29,710	38,498	70,955	594,877	476	598	595,951	16
177,028	188,909	31,447	31,882	43,068	73,555	657,623	516	643	658,782	17
3,050	4	398	458	6,714	4,078	15,273	—	—	15,273	18
180,078	188,913	31,845	32,340	49,782	77,633	672,896	516	643	674,055	19
37,031	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	20
2,800	—	—	3,067	943	—	6,836	—	—	6,836	21
39,831	56,802	11,989	16,925	22,060	28,866	202,178	874	734	203,786	22
2,671	1,387	31	116	325	391	5,282	9	1	5,292	23
938,678	1,141,226	161,843	210,003	336,964	425,122	3,571,324	3,059	2,455	3,576,838	24
278	376	296	61	642	99	1,877	79	4	1,960	25
—	—	103	95	108	1,179	1,560	—	—	1,560	26
—	87	—	107	—	—	474	—	—	474	27
278	463	399	263	750	1,278	3,911	79	4	3,994	28
938,956	1,141,689	162,242	210,266	337,714	426,400	3,575,235	3,138	2,459	3,580,832	29
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	30
178	183	176	227	254	262	196	224	107	196	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> N.S. — Surplus — Keltic Lodge; Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.

<sup>4</sup> Population at June 1, 1961 per 1961 Census.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative <sup>1</sup> .....	6,078	764	3,866	2,639
2	Legislative .....	352	121	314	487
3	Research, planning and statistics .....	—	—	—	6
4	<b>Total general government</b> .....	<b>6,430</b>	<b>885</b>	<b>4,180</b>	<b>3,132</b>
Protection of persons and property:					
5	Law enforcement .....	474	75	578	448
Corrections:					
6	Juvenile delinquents .....	135	16	417	455
7	Other offenders .....	386	75	15	255
8	Police protection .....	1,705	136	719	532
9	Other .....	727	161	1,528	1,057
10	<b>Total protection of persons and property</b> .....	<b>3,427</b>	<b>463</b>	<b>3,257</b>	<b>2,747</b>
Transportation and communications:					
11	Airways .....	—	—	—	—
12	Highways, roads and bridges .....	16,772	8,012	30,454	33,575
13	Railways .....	—	—	—	—
14	Telephone, telegraph and wireless .....	—	—	35	—
15	Waterways .....	91	72	687	666
16	Other .....	4	6	20	—
17	<b>Total transportation and communications</b> .....	<b>16,867</b>	<b>8,090</b>	<b>31,196</b>	<b>34,241</b>
Health and social welfare:					
Health:					
18	General health .....	264	65	253	342
19	Public health .....	1,494	524	3,051	2,485
20	Medical, dental and allied services .....	1,680	87	219	259
21	Hospital care .....	21,162	4,186	31,897	27,652
22	<b>Total health</b> .....	<b>24,600</b>	<b>4,862</b>	<b>35,420</b>	<b>30,738</b>
Social welfare:					
23	Aid to aged persons .....	3,575	1,023	3,430	3,730
24	Aid to blind persons .....	299	4	530	476
25	Aid to unemployed employables and unemployables <sup>2</sup> .....	11,448	704	6,088	3,569
26	Mothers' allowances .....	—	132	—	1,356
27	Child welfare .....	533	131	787	510
28	Labour .....	73	18	273	359
29	Other social welfare .....	1,118	52	78	224
30	<b>Total social welfare</b> .....	<b>17,046</b>	<b>2,064</b>	<b>11,186</b>	<b>10,224</b>
31	<b>Total health and social welfare</b> .....	<b>41,646</b>	<b>6,926</b>	<b>46,606</b>	<b>40,962</b>
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries .....	212	39	519	170
33	Parks, beaches and other recreational areas .....	196	143	181	150
34	Physical culture .....	—	13	45	45
35	Other .....	3	3	53	5
36	<b>Total recreational and cultural services</b> .....	<b>411</b>	<b>198</b>	<b>798</b>	<b>370</b>
Education:					
37	Schools operated by local authorities .....	16,931 <sup>3</sup>	2,688	18,659	10,616
38	Universities, colleges, and other schools .....	5,822	1,094	5,214	5,428
39	Education of the handicapped .....	213	22	637	258
40	Superannuation and pensions .....	—56 <sup>9</sup>	3	1,833	191
41	Other .....	713	128	856	359
42	<b>Total education</b> .....	<b>23,623</b>	<b>3,935</b>	<b>27,199</b>	<b>16,852</b>

See footnotes at end of table.



TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
38,444	34,748	4,535	6,097	12,744	15,770	125,685	299	87	126,071	1
2,927	1,680	455	638	707	712	8,393	34	22	8,449	2
53	—	—	90	78	149	376	—	—	376	3
41,424	36,428	4,990	6,825	13,529	16,631	134,454	333	109	134,896	4
10,801	5,922	1,414	1,744	3,950	3,386	28,792	1	—	28,793	5
84	5,025	573	120	1,419	1,866	10,110	—	—	10,110	6
3,644	16,217	1,265	1,109	3,096	5,169	31,231	—	—	31,231	7
11,286	13,523	935	1,176	2,320	2,110	34,442	—	—	34,442	8
8,083	15,227	1,903	2,777	5,885	3,614	40,962	—	63	41,025	9
33,898	55,914	6,090	6,926	16,670	16,145	145,537	1	63	145,601	10
170	—	—	14	—	—	184	—	3	187	11
143,679	261,181	28,913	29,328	66,599	83,529	702,042	309	94	702,445	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	415	—	—	450	—	—	450	14
410	31	37	295	322	2,091	4,702	22	—	4,724	15
—	—	—	—	—	—	30	—	—	30	16
144,259	261,212	28,950	30,052	66,921	85,620	707,408	331	97	707,836	17
3,305	4,112	974	645	1,160	1,287	12,407	52	27	12,486	18
17,932	14,737	3,578	5,753	3,695	7,353	60,602	113	293	61,008	19
1,202	2,861	377	2,241	2,266	4,857	16,049	1	8	16,058	20
207,476	325,747	44,326	51,431	69,374	76,190	859,441	733	557	860,731	21
229,915	347,457	49,255	60,070	76,495	89,687	948,499	899	885	950,283	22
27,296	24,491	3,966	6,062	11,766	16,674	102,013	79	93	102,185	23
1,952	1,379	301	342	387	571	6,241	2	28	6,271	24
76,223	34,404	10,632	8,871	10,001	30,248	192,188	93	86	192,367	25
19,480	13,650	—	500	1,879	—	36,997	—	—	36,997	26
28,821	5,765	1,878	1,448	2,675	3,462	46,010	41	39	46,090	27
6,401	1,777	323	263	508	452	10,447	—	—	10,447	28
13,375	3,271	1,519	2,367	2,074	2,008	26,086	—	9	26,095	29
173,548	84,737	18,619	19,853	29,290	53,415	419,982	215	255	420,452	30
403,463	432,194	67,874	79,923	105,785	143,102	1,368,481	1,114	1,140	1,370,735	31
1,614	2,199	26	423	2	569	5,773	6	3	5,782	32
1,414	8,703	969	1,423	2,552	2,664	18,395	24	16	18,435	33
184	147	—	121	1	196	752	—	4	756	34
919	1,085	3	262	1,007 <sup>4</sup>	131	3,471	4	27	3,502	35
4,131	12,134	998	2,229	3,562	3,560	28,391	34	50	28,475	36
156,384 <sup>6</sup>	190,115	26,288	34,143	62,714	61,970	580,508	1,562 <sup>7</sup>	1,074 <sup>8</sup>	583,144	37
97,780	67,512	7,878	7,494	20,911	14,645	233,778	38	—	233,816	38
300	4,537	503	396	755	492	8,113	—	—	8,113	39
780	17,409	516	1,064	1	3,493	25,234	—	—	25,234	40
15,624	2,731	886	1,406	4,115	1,352	28,170	2	10	28,182	41
270,868	282,304	36,071	44,503	88,496	81,952	875,803	1,602	1,084	878,489	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Natural resources and primary industries:				
43	Fish and game .....	1,925	106	410	318
44	Forests .....	998	115	1,813	3,745
45	Lands: settlement and agriculture .....	644	1,042	1,674	1,673
46	Minerals and mines .....	136	1	566	158
47	Water resources .....	—	—	25	39
48	Other .....	125	28	155	388
49	<b>Total natural resources and primary industries</b> ....	<b>3,828</b>	<b>1,292</b>	<b>4,643</b>	<b>6,321</b>
50	<b>Trade and industrial development</b> .....	<b>508</b>	<b>147</b>	<b>992</b>	<b>856</b>
51	<b>Local government planning and development</b> .....	<b>350</b>	<b>18</b>	<b>1,061</b>	<b>196</b>
	Debt charges:				
52	Commission on bond or debenture sales and other management charges .....	172	—	31	43
53	Discount (or amount amortized) on provincial bond sales .....	137	53	1,014	338
54	Interest .....	5,107	1,749	13,148	10,988
55	Loss on foreign exchange .....	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	—	—	—
57	<b>Total debt charges exclusive of debt retirement<sup>10</sup></b> .....	<b>5,416</b>	<b>1,802</b>	<b>14,193</b>	<b>11,369</b>
58	<b>Unconditional grants to local governments<sup>11</sup></b> .....	<b>1,371</b>	<b>361</b>	<b>1,275</b>	<b>5,561</b>
59	<b>Contributions to government enterprises<sup>12</sup></b> .....	<b>1,167</b>	<b>—</b>	<b>413</b>	<b>—</b>
	Other expenditure:				
60	Civil defence .....	41	21	236	178
61	Housing .....	59	—	52	—
62	Winter works projects in municipalities .....	528	—	312	—
63	Other .....	1	324 <sup>13</sup>	27	134
64	<b>Total other expenditure</b> .....	<b>629</b>	<b>345</b>	<b>627</b>	<b>312</b>
65	<b>Sub-totals</b> .....	<b>105,673</b>	<b>24,462</b>	<b>136,440</b>	<b>122,919</b>
	Non-expense and surplus payments:				
66	Advances charged to current account .....	—	18	—	—
67	Refunds of previous years' revenue .....	—	—	—	—
68	Other .....	—	—	72	322
69	<b>Total non-expense and surplus payments</b> .....	<b>—</b>	<b>18</b>	<b>72</b>	<b>322</b>
70	<b>Total gross general expenditure exclusive of debt retirement<sup>10</sup></b> .....	<b>105,673</b>	<b>24,480</b>	<b>136,512</b>	<b>123,241</b>
71	Population (000's) <sup>18</sup> .....	458	105	737	598
72	Gross general expenditure exclusive of debt retirement per capita (\$) .....	231	233	184	206

<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 582.

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

<sup>6</sup> Includes 4,576 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 480 paid to federal government day schools for pupils other than Indians and Eskimos; 97 grants to local school districts; and 156 paid to denominational and private schools.

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

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1962 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,904	3,207	376	368	816	1,232	17,662	19	40	17,721	43
16,728	20,349	1,482	2,517	9,187	20,557	77,491	—	—	77,491	44
39,139	9,720	6,576	8,915	8,305	4,248	81,936	—	—	81,936	45
1,548	3,092	369	1,443	4,803	3,323	15,439	—	—	15,439	46
2,314	3,692	1,032	865	3,239	599	11,805	—	—	11,805	47
3,084	2,346	4,617	1,847	487	725	13,802	50	—	13,852	48
<b>71,717</b>	<b>42,406</b>	<b>14,452</b>	<b>15,955</b>	<b>26,837</b>	<b>30,684</b>	<b>218,135</b>	<b>69</b>	<b>40</b>	<b>218,244</b>	<b>49</b>
<b>4,312</b>	<b>4,902</b>	<b>1,073</b>	<b>1,520</b>	<b>578</b>	<b>1,134</b>	<b>16,022</b>	<b>19</b>	<b>13</b>	<b>16,054</b>	<b>50</b>
<b>997</b>	<b>2,015</b>	<b>339</b>	<b>1,220</b>	<b>1,649</b>	<b>366</b>	<b>8,211</b>	<b>77</b>	<b>59</b>	<b>8,347</b>	<b>51</b>
105	212	84	174	67	—	888	—	—	888	52
848	2,000	904	200	—	—	5,494	15	—	5,509	53
24,505	74,014	15,676	20,451	573	3,406	169,617	30	—	169,647	54
—	105	13	—	—	—	118	—	—	118	55
50	—	—	—	—	—	50	—	—	50	56
<b>25,508</b>	<b>76,331</b>	<b>16,677</b>	<b>20,825</b>	<b>640</b>	<b>3,406</b>	<b>176,167</b>	<b>45</b>	<b>—</b>	<b>176,212</b>	<b>57</b>
<b>250</b>	<b>33,220</b>	<b>2,821</b>	<b>8</b>	<b>15,218</b>	<b>11,199</b>	<b>71,284</b>	<b>130</b>	<b>87</b>	<b>71,501</b>	<b>58</b>
—	<b>544</b>	—	—	—	<b>2,986</b>	<b>5,110</b>	—	—	<b>5,110</b>	<b>59</b>
187	1,274	200	97	555	781	3,570	—	—	3,570	60
6,872	217	—	3	—	551	7,754	—	—	7,754	61
16,509	7,950	691	1,741	3,152	4,384	35,267	—	23	35,290	62
1,756 <sup>14</sup>	125	82	10	1	14,936 <sup>15</sup>	17,396	—	—	17,396	63
<b>25,324</b>	<b>9,566</b>	<b>973</b>	<b>1,851</b>	<b>3,708</b>	<b>20,652</b>	<b>63,987</b>	<b>—</b>	<b>23</b>	<b>64,010</b>	<b>64</b>
<b>1,026,151</b>	<b>1,249,170</b>	<b>181,308</b>	<b>211,837</b>	<b>343,593</b>	<b>417,437</b>	<b>3,818,990</b>	<b>3,755</b>	<b>2,765</b>	<b>3,825,510</b>	<b>65</b>
—	—	80	117	—	1,110	1,325	—	—	1,325	66
—	1,737 <sup>16</sup>	71	68	271	—	2,147	—	—	2,147	67
2,307 <sup>17</sup>	378	—	337	—	—	3,416	35	—	3,451	68
<b>2,307</b>	<b>2,115</b>	<b>151</b>	<b>522</b>	<b>271</b>	<b>1,110</b>	<b>6,888</b>	<b>35</b>	<b>—</b>	<b>6,923</b>	<b>69</b>
<b>1,028,458</b>	<b>1,251,285</b>	<b>181,459</b>	<b>212,359</b>	<b>343,864</b>	<b>418,547</b>	<b>3,825,878</b>	<b>3,790</b>	<b>2,765</b>	<b>3,832,433</b>	<b>70</b>
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	71
195	201	197	230	258	257	210	271	120	210	72

<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> Consists of: Nfld. - Northern Labrador Affairs (net) 112, Power Commission re rural electrification 1,055; N.S. - Power Commission re rural electrification and investigation; Ont. - Hydro Electric Power Commission bonus re rural lines; B.C. - Toll Highways and Bridges Authority, 2,940, Power Commission 46.

<sup>13</sup> Includes rural electrification 316.

<sup>14</sup> Includes rural electrification bureau 1,377 and assistance to disaster victims 51.

<sup>15</sup> Includes home-owners' subsidy 14,826.

<sup>16</sup> Repayment to the Government of Canada under the 1952 Tax Rental Agreement.

<sup>17</sup> Transfer to reserve for doubtful accounts.

<sup>18</sup> Population at June 1, 1961, per 1961 Census.



TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1962<sup>1</sup>

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Taxes:				
	Corporations:				
1	Tax on premium income of Insurance Companies ....	271	90	897	698
2	Other .....	—	—	—	—
	Income:				
3	Corporations .....	—	—	—	—
4	Individuals .....	—	—	—	—
5	Property .....	—	—	96	277
	Sales: <sup>4</sup>				
6	Alcoholic beverages .....	5	422	5	5
7	Amusements and admissions .....	87	65	394	302
8	Motor fuel and fuel oil .....	6,795	2,713	19,040	15,264
9	Tobacco .....	5	336	5	1,963
10	General .....	13,787	2,058	16,162	9,499
11	Other commodities and services <sup>5</sup> .....	—	—	343	—
12	Succession duties .....	—	—	1 <sup>3</sup>	—
13	Hospital insurance premiums .....	—	1,093	5	—
14	Other <sup>7</sup> .....	328	—	94	78
15	<b>Total taxes .....</b>	<b>21,268</b>	<b>6,777</b>	<b>37,027</b>	<b>28,081</b>
	Federal-provincial tax-sharing arrangements:				
16	Tax rental agreements .....	8,883	1,777	14,145	10,227
17	Tax equalization .....	11,195	2,812	18,172	16,006
18	Revenue stabilization .....	—	192	—	—
19	<b>Total tax-sharing arrangements .....</b>	<b>20,078</b>	<b>4,781</b>	<b>32,317</b>	<b>26,233</b>
	Privileges, licences, and permits:				
20	Liquor control and regulation .....	2,183	26	310	7
21	Motor vehicles .....	2,512	800	6,046	5,120
22	Natural resources .....	1,392	16	1,354	3,901
23	Other .....	564	140	658	549
24	<b>Total privileges, licences, and permits .....</b>	<b>6,651</b>	<b>982</b>	<b>8,368</b>	<b>9,577</b>
25	<b>Sales and services .....</b>	<b>415</b>	<b>366</b>	<b>1,774</b>	<b>1,127</b>
26	<b>Fines and penalties<sup>9</sup> .....</b>	<b>313</b>	<b>70</b>	<b>299</b>	<b>240</b>
	Government of Canada:				
27	Share of income tax on power utilities .....	149	54	475	92
28	Subsidies .....	17,156 <sup>10</sup>	3,157 <sup>11</sup>	9,632 <sup>11</sup>	9,245 <sup>11</sup>
29	<b>Total Government of Canada .....</b>	<b>17,305</b>	<b>3,211</b>	<b>10,107</b>	<b>9,337</b>
	Government enterprises:				
30	Liquor profits .....	2,431	1,397	12,317	9,534
31	Other <sup>12</sup> .....	—	—	26	—
32	<b>Total government enterprises .....</b>	<b>2,431</b>	<b>1,397</b>	<b>12,343</b>	<b>9,534</b>
33	<b>Other revenue .....</b>	<b>261</b>	<b>2</b>	<b>2</b>	<b>96</b>
34	<b>Sub-totals .....</b>	<b>68,722</b>	<b>17,586</b>	<b>102,237</b>	<b>84,225</b>
	Non-revenue and surplus receipts:				
35	Refunds of previous years' expenditure .....	79	4	22	20
36	Repayment of advances credited to revenue .....	58	17	—	—
37	Other .....	—	270	—	10
38	<b>Total non-revenue and surplus receipts .....</b>	<b>137</b>	<b>291</b>	<b>22</b>	<b>30</b>
39	<b>Total net general revenue .....</b>	<b>68,859</b>	<b>17,877</b>	<b>102,259</b>	<b>84,255</b>
40	Population (000's) <sup>13</sup> .....	458	105	737	598
41	Net general revenue per capita (\$) .....	150	170	139	141

<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> Corresponding amount for the fiscal year ended March 31, 1961 was 9,727. There was a misprint in footnote 2 of the previous edition.

<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. 100; N.B. 215; Que. 960; Ont. 1,621; Man. 214; Sask. 384; Alta. 845; B.C. 472. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 77; N.S. 440; N.B. 438; Que. 4,957; Ont. 4,002; Man. 9; Sask. 865; Alta. 3; B.C. 2,849.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1962<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,287 <sup>2</sup>	14,097	1,287	850	2,138	2,954	33,569	—	—	33,569	1
19,289	2,899	—	—	—	—	22,188	—	—	22,188	2
118,813	148,871	—	—	—	—	267,684	—	—	267,684	3
85,080	—	—	—	—	—	85,080	—	—	85,080	4
—	2,258	—	11 <sup>3</sup>	—	5,856	8,498	220	5	8,723	5
140	—	—	5	—	5	562	80	—	642	6
7,836	10,872	760	112	901	3,126	24,455	14	—	24,469	7
107,798	174,417	21,728	25,830	33,796	41,682	449,063	264	221	449,548	8
24,329	—	—	—	—	—	26,628	—	—	26,628	9
115,883	82,371	—	22,498	—	92,672	354,930	—	—	354,930	10
9,061	—	—	—	—	—	9,404	—	—	9,404	11
25,469	40,397	—	3 <sup>5</sup>	1 <sup>3</sup>	—	65,871	—	—	65,871	12
—	89,509	19,162	12,048	—	—	121,812	—	—	121,812	13
2,054	7,886	483	121	51	240	11,335	3	—	11,338	14
526,039	573,577	43,420	61,473	36,887	146,530	1,481,079	581	226	1,481,886	15
—	120,652	28,478	19,347	43,524	65,529	312,562	...	...	...	16
60,448	—	11,933	21,222	14,862	5,902	162,552	...	...	...	17
—	—	—	—	—	2,951	3,143	...	...	...	18
60,448	120,652	40,411	40,569	58,386	74,382	478,257	446 <sup>6</sup>	567 <sup>6</sup>	479,270	19
16,878	26,996	2,896	102	965	526	50,889	11	74	50,974	20
43,482	72,713	8,434	8,026	13,968	20,575	181,676	166	43	181,885	21
34,800	43,097	4,144	20,879	125,310	61,451	296,344	34	89	296,467	22
10,943	10,378	1,946	1,538	2,086	2,790	31,592	76	36	31,704	23
106,103	153,184	17,420	30,545	142,329	85,342	560,501	287	242	561,030	24
15,257	13,415	1,786	3,807	6,037	6,311	50,295	27	25	50,347	25
1,456	2,358	422	784	1,634	720	8,296	14	17	8,327	26
2,064	651	53	56	1,754	928	6,276	—	—	6,276	27
3,963	4,624	2,089	2,116	2,816	1,672	56,470	40	45	56,555	28
6,027	5,275	2,142	2,172	4,570	2,600	62,746	40	45	62,831	29(2)
37,031	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	30
2,800	—	—	3,067	943	—	6,836	—	—	6,836	31
39,831	56,802	11,989	16,925	22,060	28,866	202,178	874	734	203,786	32
2,671	1,387	31	116	325	391	5,282	9	1	5,292	33
757,832	926,650	117,621	156,391	272,228	345,142	2,848,634	2,278	1,857	2,852,769	34
278	376	296	58	642	99	1,874	79	4	1,957	35
—	—	103	95	108	1,179	1,560	—	—	1,560	36
—	87	—	107	—	—	474	—	—	474	37
278	463	399	260	750	1,278	3,908	79	4	3,991	38
758,110	927,113	118,020	156,651	272,978	346,420	2,852,542	2,357	1,861	2,856,760	39
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	40
144	149	128	169	205	213	157	168	81	157	41

<sup>5</sup> Taxed under the general sales tax, item 9.

<sup>6</sup> N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

<sup>7</sup> For breakdown see Explanatory Comment to Table 3.

<sup>8</sup> Federal tax abatement grant.

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

<sup>10</sup> See Table 1, footnote 5.

<sup>11</sup> See Table 1, footnote 6.

<sup>12</sup> For breakdown see Table 1, footnote 8.

<sup>13</sup> Population at June 1, 1961, per 1961 Census.

*210,000,000*  
*U) 478,370*  
*C) 62,831*  
*542,101*  
*2,856,760*  
*542,101*  
*2,314,659*  
*Per Census 1961*  
*Table 1*

*Pony*  
*U) 478,370*  
*C) 62,831*  
*542,101*  
*2,856,760*  
*542,101*  
*2,314,659*

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1962

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	General government:				
1	Executive and administrative <sup>1</sup> .....	6,078	764	3,866	2,639
2	Legislative .....	352	121	314	487
3	Research, planning and statistics .....	—	—	—	6
4	<b>Total general government</b> .....	<b>6,430</b>	<b>885</b>	<b>4,180</b>	<b>3,132</b>
	Protection of persons and property:				
5	Law enforcement .....	474	75	578	417
	Corrections:				
6	Juvenile delinquents .....	132	16	378	435
7	Other .....	379	75	15	249
8	Police protection .....	1,705	136	719	532
9	Other .....	713	161	1,528	1,057
10	<b>Total protection of persons and property</b> .....	<b>3,403</b>	<b>463</b>	<b>3,218</b>	<b>2,690</b>
	Transportation and communications:				
11	Airways .....	—	—	—	—
12	Highways, roads and bridges .....	15,336	6,608	27,976	28,804
13	Railways .....	—	—	—	—
14	Telephone, telegraph and wireless .....	—	—	35	—
15	Waterways .....	91	72	687	666
16	Other .....	4	6	20	—
17	<b>Total transportation and communications</b> .....	<b>15,431</b>	<b>6,686</b>	<b>28,718</b>	<b>29,470</b>
	Health and social welfare:				
	Health:				
18	General health .....	185	39	119	280
19	Public health .....	760	242	1,607	1,499
20	Medical, dental and allied services .....	1,567	74	185	164
21	Hospital care .....	12,882	2,583	18,126	16,134
22	<b>Total health</b> .....	<b>15,394</b>	<b>2,938</b>	<b>20,037</b>	<b>18,077</b>
	Social welfare:				
23	Aid to aged persons .....	1,790	585	1,813	1,966
24	Aid to blind persons .....	90	— 36	137	127
25	Aid to unemployed employables and unemployables <sup>2</sup> .....	7,192	257	3,568	1,277
26	Mothers' allowances .....	—	132	—	1,356
27	Child welfare .....	524	131	787	510
28	Labour .....	73	18	273	359
29	Other social welfare .....	1,110	49	62	200
30	<b>Total social welfare</b> .....	<b>10,779</b>	<b>1,136</b>	<b>6,640</b>	<b>5,795</b>
31	<b>Total health and social welfare</b> .....	<b>26,173</b>	<b>4,074</b>	<b>26,677</b>	<b>23,872</b>
	Recreational and cultural services:				
32	Archives, art galleries, museums and libraries .....	212	39	519	170
33	Parks, beaches and other recreational areas .....	153	135	181	108
34	Physical culture .....	—	13	45	45
35	Other .....	3	3	53	5
36	<b>Total recreational and cultural services</b> .....	<b>368</b>	<b>190</b>	<b>798</b>	<b>328</b>
	Education:				
37	Schools operated by local authorities .....	16,931 <sup>4</sup>	2,688	18,659	10,616
38	Universities, colleges and other schools .....	2,837	784	3,403	3,541
39	Education of the handicapped .....	213	22	637	258
40	Superannuation and pensions .....	— 56 <sup>5</sup>	3	1,833	191
41	Other .....	713	128	854	357
42	<b>Total education</b> .....	<b>20,638</b>	<b>3,625</b>	<b>25,386</b>	<b>14,963</b>

See footnotes at end of table.



TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
38,444	34,748	4,535	6,097	12,744	15,770	125,685	299	87	126,071	1
2,927	1,680	455	638	707	712	8,393	34	22	8,449	2
53	—	—	90	78	149	376	—	—	376	3
<b>41,424</b>	<b>36,428</b>	<b>4,990</b>	<b>6,825</b>	<b>13,529</b>	<b>16,631</b>	<b>134,454</b>	<b>333</b>	<b>109</b>	<b>134,896</b>	<b>4</b>
10,801	5,922	1,414	1,744	3,950	3,386	31,761	1	—	31,762	5
84	4,763	566	114	1,300	1,740	9,530	—	—	9,530	6
3,644	12,685	1,242	1,076	2,829	5,031	24,225	—	—	24,225	7
11,286	13,523	935	1,177	2,320	2,110	34,443	—	—	34,443	8
8,083	15,227	1,903	2,777	5,885	3,614	40,948	—	63	41,011	9
<b>33,898</b>	<b>52,120</b>	<b>6,062</b>	<b>6,888</b>	<b>16,284</b>	<b>15,881</b>	<b>140,907</b>	<b>1</b>	<b>63</b>	<b>140,971</b>	<b>10</b>
170	—	—	14	—	—	184	—	3	187	11
139,202	246,135	26,444	28,094	64,083	70,891	653,573	309	94	653,976	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	415	—	—	450	—	—	450	14
410	31	37	295	322	1,868	4,479	22	—	4,501	15
—	—	—	—	—	—	30	—	—	30	16
<b>139,782</b>	<b>246,166</b>	<b>26,481</b>	<b>28,818</b>	<b>64,405</b>	<b>72,759</b>	<b>658,716</b>	<b>331</b>	<b>97</b>	<b>659,144</b>	<b>17</b>
2,170	3,043	615	506	822	1,154	8,933	52	17	9,002	18
10,666	6,803	1,889	3,560	1,992	4,301	33,319	72	229	33,620	19
672	2,609	377	2,143	2,189	4,857	14,837	1	8	14,846	20
126,199	215,856	27,829	34,286	40,802	47,403	542,100	444	197	542,741	21
<b>139,707</b>	<b>228,311</b>	<b>30,710</b>	<b>40,495</b>	<b>45,805</b>	<b>57,715</b>	<b>599,189</b>	<b>569</b>	<b>451</b>	<b>600,209</b>	<b>22</b>
15,573	14,043	2,294	3,951	9,747	13,478	65,240	63	47	65,350	23
525	539	113	149	163	300	2,107	—	8	2,115	24
36,935	15,298	5,912	4,472	5,113	11,130	91,154	61	45	91,260	25
19,480	13,650	—	500	1,879	—	36,997	—	—	36,997	26
27,357	5,627	1,878	1,235	2,675	3,142	43,866	41	38	43,945	27
6,401	1,777	323	263	508	452	10,447	—	—	10,447	28
12,886	3,236	1,358	2,284	2,062	1,925	25,172	—	9	25,181	29
<b>119,157</b>	<b>54,170</b>	<b>11,878</b>	<b>12,854</b>	<b>22,147</b>	<b>30,427</b>	<b>274,983</b>	<b>165</b>	<b>147</b>	<b>275,295</b>	<b>30</b>
<b>258,864</b>	<b>282,481</b>	<b>42,588</b>	<b>53,349</b>	<b>67,952</b>	<b>88,142</b>	<b>874,172</b>	<b>734</b>	<b>598</b>	<b>875,504</b>	<b>31</b>
1,614	2,199	26	423	2	569	5,773	6	3	5,782	32
1,414	8,012	788	1,312	2,281	2,123	16,507	12	16	16,535	33
184	147	—	121	1	196	752	—	4	756	34
911	1,085	3	262	1,007 <sup>3</sup>	131	3,463	4	27	3,494	35
<b>4,123</b>	<b>11,443</b>	<b>817</b>	<b>2,118</b>	<b>3,291</b>	<b>3,019</b>	<b>26,495</b>	<b>22</b>	<b>50</b>	<b>26,567</b>	<b>36</b>
156,384 <sup>5</sup>	188,777	26,043	33,638	62,714	61,446	577,896	1,179 <sup>6</sup>	1,033 <sup>7</sup>	580,108	37
86,428	57,811	7,108	6,698	18,828	12,399	199,837	4	—	199,841	38
300	4,398	503	260	733	479	7,803	—	—	7,803	39
780	17,409	516	1,064	1	3,493	25,234	—	—	25,234	40
15,606	2,627	878	1,173	4,099	1,306	27,741	2	10	27,753	41
<b>259,498</b>	<b>271,022</b>	<b>35,048</b>	<b>42,833</b>	<b>86,375</b>	<b>79,123</b>	<b>838,511</b>	<b>1,185</b>	<b>1,043</b>	<b>840,739</b>	<b>42</b>

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1962 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game .....	1,743	98	313	188
44	Forests .....	75	87	1,423	3,011
45	Lands: Settlement and agriculture .....	610	737	1,540	1,544
46	Minerals and mines .....	136	1	566	158
47	Water resources .....	—	—	25	39
48	Other .....	125	28	140	388
49	<b>Total natural resources and primary industries ..</b>	<b>2,689</b>	<b>951</b>	<b>4,007</b>	<b>5,328</b>
50	<b>Trade and industrial development .....</b>	<b>508</b>	<b>147</b>	<b>992</b>	<b>856</b>
51	<b>Local government planning and development .....</b>	<b>350</b>	<b>18</b>	<b>1,061</b>	<b>196</b>
	Debt charges: <sup>9</sup>				
52	Commission on bond or debenture sales and other management charges .....	172	—	—	43
53	Discount (or amount amortized) on provincial bond sales .....	137	53	971	338
54	Interest .....	4,552	1,569	9,636	7,500
55	Loss on foreign exchange .....	—	—	—	— 25
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	—	—	—
57	Other .....	—	—	—	—
58	<b>Total debt charges exclusive of debt retirement<sup>10</sup></b>	<b>4,861</b>	<b>1,622</b>	<b>10,607</b>	<b>7,856</b>
59	<b>Unconditional grants to local governments<sup>11</sup> .....</b>	<b>1,371</b>	<b>361</b>	<b>1,275</b>	<b>5,561</b>
60	<b>Contributions to government enterprises<sup>12</sup> .....</b>	<b>1,167</b>	<b>—</b>	<b>413</b>	<b>—</b>
	Other expenditure:				
61	Civil defence .....	12	5	54	11
62	Housing .....	59	—	52	—
63	Winter works projects in municipalities .....	98	—	22	—
64	Other <sup>13</sup> .....	1	306	27	134
65	<b>Total other expenditure .....</b>	<b>170</b>	<b>311</b>	<b>155</b>	<b>145</b>
66	<b>Sub-totals .....</b>	<b>83,559</b>	<b>19,333</b>	<b>107,487</b>	<b>94,397</b>
	Non-expense and surplus payments:				
67	Advances charged to revenue .....	—	18	—	—
68	Refunds of previous years' revenue .....	—	—	—	—
69	Other .....	—	—	72	322
70	<b>Total non-expense and surplus payments .....</b>	<b>—</b>	<b>18</b>	<b>72</b>	<b>322</b>
71	<b>Total net general expenditure exclusive of debt retirement<sup>10</sup> .....</b>	<b>83,559</b>	<b>19,351</b>	<b>107,559</b>	<b>94,719</b>
72	<b>Population (000's)<sup>14</sup> .....</b>	<b>458</b>	<b>105</b>	<b>737</b>	<b>598</b>
73	<b>Net general expenditure exclusive of debt retirement per capita (\$) .....</b>	<b>182</b>	<b>184</b>	<b>146</b>	<b>158</b>

<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 4.

<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, 1962 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,879	3,113	375	368	816	1,232	17,125	19	40	17,184	43
15,348	19,473	1,155	2,186	8,402	18,785	69,945	—	—	69,945	44
36,786	9,498	6,278	8,332	7,400	4,154	76,879	—	—	76,879	45
1,548	1,428	369	1,443	4,778	2,229	12,656	—	—	12,656	46
2,314	3,532	1,032	865	3,239	599	11,645	—	—	11,645	47
3,072	2,346	4,348	1,841	487	491	13,266	—	- 10	13,256	48
<b>67,947</b>	<b>39,390</b>	<b>13,557</b>	<b>15,035</b>	<b>25,122</b>	<b>27,490</b>	<b>201,516</b>	<b>19</b>	<b>30</b>	<b>201,565</b>	<b>49</b>
<b>4,312</b>	<b>4,877</b>	<b>1,073</b>	<b>1,495</b>	<b>578</b>	<b>1,134</b>	<b>15,972</b>	<b>19</b>	<b>13</b>	<b>16,004</b>	<b>50</b>
<b>997</b>	<b>2,015</b>	<b>339</b>	<b>1,220</b>	<b>1,649</b>	<b>366</b>	<b>8,211</b>	<b>77</b>	<b>59</b>	<b>8,347</b>	<b>51</b>
105	212	84	—	67	—	683	—	—	683	52
848	2,000	904	—	—	—	5,251	15	—	5,266	53
18,783	49,409	2,105	- 1,042	- 16,335	1,699	77,876	24	—	77,900	54
—	88	13	- 3	—	—	73	—	—	73	55
50	—	—	- 31	—	—	19	—	—	19	56
—	—	—	—	—	—	—	—	—	—	57
<b>19,786</b>	<b>51,709</b>	<b>3,106</b>	<b>- 1,076</b>	<b>- 16,268</b>	<b>1,699</b>	<b>83,902</b>	<b>39</b>	<b>—</b>	<b>83,941</b>	<b>58</b>
<b>250</b>	<b>33,220</b>	<b>2,821</b>	<b>8</b>	<b>15,218</b>	<b>11,199</b>	<b>71,284</b>	<b>130</b>	<b>87</b>	<b>71,501</b>	<b>59</b>
<b>—</b>	<b>544</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,986</b>	<b>5,110</b>	<b>—</b>	<b>—</b>	<b>5,110</b>	<b>60</b>
46	258	41	31	154	214	826	—	—	826	61
6,872	217	—	3	—	551	7,754	—	—	7,754	62
5,750	2,579	81	665	567	1,327	11,089	—	18	11,107	63
1,756	125	82	10	1	14,936	17,378	—	—	17,378	64
<b>14,424</b>	<b>3,179</b>	<b>204</b>	<b>709</b>	<b>722</b>	<b>17,028</b>	<b>37,047</b>	<b>—</b>	<b>18</b>	<b>37,065</b>	<b>65</b>
<b>845,305</b>	<b>1,034,594</b>	<b>137,086</b>	<b>158,222</b>	<b>278,857</b>	<b>337,457</b>	<b>3,096,297</b>	<b>2,890</b>	<b>2,167</b>	<b>3,101,354</b>	<b>66</b>
—	—	80	117	107	1,110	1,432	—	—	1,432	67
—	1,737 <sup>14</sup>	71	68	164	—	2,040	—	—	2,040	68
2,307 <sup>15</sup>	378	—	337	—	—	3,416	35	—	3,451	69
<b>2,307</b>	<b>2,115</b>	<b>151</b>	<b>522</b>	<b>271</b>	<b>1,110</b>	<b>6,888</b>	<b>35</b>	<b>—</b>	<b>6,923</b>	<b>70</b>
<b>847,612</b>	<b>1,036,709</b>	<b>137,237</b>	<b>158,744</b>	<b>279,128</b>	<b>338,567</b>	<b>3,103,185</b>	<b>2,925</b>	<b>2,167</b>	<b>3,108,277</b>	<b>71</b>
5,259	6,236	922	925	1,332	1,629	18,201	14	23	18,238	72
161	166	149	172	210	208	170	209	94	170	73

\* 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, 1961, per 1961 Census.

3,108,277  
3,034,778

per Census 1961  
Table 2



**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts .....	86,127	20,252	103,081	103,068
	<b>To arrive at "gross general revenue"</b>				
	<b>Add:</b>				
2	Revenue of administrative or special funds <sup>1</sup> .....	2,768	2,717	458	525
3	Capital account revenue .....	8,142	2,327	—	—
4	Revenue deducted from ordinary expenditure in public accounts .....	161	—	23,398	3,545
5	Revenue deducted from capital expenditure in public accounts .....	—	—	3,333	5,114
6	Expenditure deducted from revenue in public accounts .....	431	116	613	524
7	Unremitted revenue from liquor operations .....	—	—	772	—
8	Adjustment of tax rental agreement revenue .....	—	—	—	225
9	Miscellaneous .....	9	—	—	—
10	<b>Total additions .....</b>	<b>11,511</b>	<b>5,160</b>	<b>28,574</b>	<b>9,933</b>
	<b>Deduct:</b>				
11	Refunds of current year's expenditure included in revenue in public accounts .....	582	1,392	61	86
12	Refunds of current year's revenue included in expenditure in public accounts .....	—	343	—	—
13	Sinking fund earnings included in revenue in public accounts .....	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure .....	225	—	178	138
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 .....	405	—	—	—
17	Employees' contributions to superannuation plan taken into revenue in public accounts .....	279	—	—	—
18	Todeduct amount turned over by liquor board in excess of profits on sales .....	715	—	—	—
19	Adjustment of tax rental agreement revenue and share of income tax on power utilities .....	—	—	—	—
20	Non revenue items—loans and repayments .....	—	—	—	—
21	Non revenue items included in capital account .....	2,125	558	—	—
22	Collection of pre-Union assets .....	30	—	—	—
23	Previous years surplus included in revenue .....	—	—	—	—
	<b>Interfund eliminations:</b>				
24	Special fund expenditure included in provincial ordinary revenue .....	2,127	—	—	—
25	Special fund expenditure included in revenue of other special fund .....	—	—	21	—
26	Provincial ordinary expenditure included in special fund revenue .....	177	113	183	—
27	Provincial ordinary expenditure included in capital revenue .....	—	—	—	—
28	Intervote transfer .....	—	—	—	—
29	<b>Total deductions .....</b>	<b>6,665</b>	<b>2,406</b>	<b>443</b>	<b>224</b>
30	<b>Gross general revenue (Table 1, item 29) .....</b>	<b>90,973</b>	<b>23,006</b>	<b>131,212</b>	<b>112,777</b>
	<b>To arrive at "net general revenue"</b>				
	<b>Deduct:</b>				
31	Interest, discount, premium and exchange .....	555	180	3,586	3,513
32	Grants-in-aid and shared-cost contributions .....	19,735	4,395	24,258	23,957
33	Institutional revenue .....	1,824	554	1,109	1,052
34	<b>Net general revenue (Table 3, item 39) .....</b>	<b>68,859</b>	<b>17,877</b>	<b>102,259</b>	<b>84,255</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, 1962**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
754,114	825,352	112,584	148,983	339,495	340,226	2,880	4,371	1
2,590	243,388	38,913	16,410	1,886	1,906	—	—	2
150	103,320	219,093	—	37,143	—	—	—	3
177,997	78,460	18,965	46,322	—	80,962	289	—	4
7,972	29,884	24	1,121	—	—	88	5	5
5,990	5,623	223	1,249	848	3,321	35	—	6
102	1,457	—	912	858	239	—	—	7
—	—	—	304	—	—	—	—	8
—	—	—	—	—	—	—	—	9
194,801	462,132	277,218	66,318	40,735	86,428	412	5	10
—	271	300	546	3,566	—	—	318	11
59	—	—	—	—	—	—	—	12
5,042	2,335	—	—	—	—	—	—	13
—	—	—	—	—	—	154	—	14
—	—	3	306	137	—	—	—	15
—	—	—	—	2,607	—	—	—	16
—	—	—	363	3,072	—	—	—	17
—	—	10	—	—	—	—	1,001	18
4,854	—	—	—	—	—	—	—	19
—	—	—	—	—	—	—	598	20
—	101,248	214,704	—	32,143	—	—	—	21
—	—	—	—	—	—	—	—	22
—	—	9,388	—	—	—	—	—	23
—	956	—	3,095	36	—	—	—	24
—	—	—	—	—	—	—	—	25
4	40,985	3,155	575	—	254	—	—	26
—	—	—	—	—	—	—	—	27
—	—	—	150	955	—	—	—	28
9,939	145,795	227,560	5,035	42,516	254	154	1,917	29
938,956	1,141,689	162,242	210,266	337,714	426,400	3,138	2,459	30
5,722	24,622	13,571	21,901	16,908	1,707	6	—	31
174,051	183,638	29,703	30,168	45,212	75,033	476	598	32
1,073	6,316	948	1,546	2,616	3,240	299	—	33
758,110	927,113	118,020	156,651	272,978	346,420	2,357	1,861	34

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for Fiscal Year Ended March 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	<b>Provincial ordinary expenditure per public accounts .....</b>	<b>85,927</b>	<b>17,333</b>	<b>92,606</b>	<b>103,518</b>
	<b>To arrive at "gross general expenditure"</b>				
	<b>Add:</b>				
2	Expenditure of administrative or special funds <sup>1</sup> .....	7,885	2,737	528	1,313
3	Capital account expenditure .....	19,814	7,252	19,348	14,047
4	Revenue deducted from ordinary expenditure in public accounts .....	161	—	23,398	3,545
5	Revenue deducted from capital expenditure in public accounts .....	—	—	—	5,114
6	Expenditure deducted from revenue in public accounts .....	431	116	613	524
7	Items charged to surplus account by province .....	—	—	—	—
8	Deficits of working capital funds not taken into expenditure ..	—	11	—	209
9	Liquor board expenditure other than liquor selling costs .....	—	—	772	—
10	Interest on public debt charged to sinking funds .....	—	—	—	—
11	<b>Total additions .....</b>	<b>28,291</b>	<b>10,116</b>	<b>44,659</b>	<b>24,752</b>
	<b>Deduct:</b>				
12	Refunds of current year's expenditure included in revenue in public accounts .....	582	1,392	61	86
13	Refunds of current year's revenue included in expenditure in public accounts .....	—	343	—	—
14	Debt retirement included in ordinary expenditure .....	2,652	888	—	4,805
15	Revenue of working capital funds to be offset against expenditure .....	225	—	178	138
16	Operating surplus of working capital funds to be offset against expenditure .....	—	—	290	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	405	—	—	—
18	Employees' contributions to superannuation plan to be offset against expenditure .....	279	—	—	—
19	Contributions to liquor boards offset against liquor profits .....	470	—	—	—
20	Repayment re 1952 tax rental agreement .....	—	228	—	—
21	Non expenditure items—loans and repayments .....	—	—	—	—
22	Non expenditure items included in capital account .....	1,628	5	20	—
	<b>Interfund eliminations:</b>				
23	Special fund expenditure included in provincial ordinary revenue .....	2,127	—	—	—
24	Special fund expenditure included in revenue of other special fund .....	—	—	21	—
25	Provincial ordinary expenditure included in special fund revenue .....	177	113	183	—
26	Intervote transfer .....	—	—	—	—
27	<b>Total deductions .....</b>	<b>8,545</b>	<b>2,969</b>	<b>753</b>	<b>5,029</b>
28	<b>Gross general expenditure exclusive of debt retirement (Table 2, item 70) .....</b>	<b>105,673</b>	<b>24,480</b>	<b>136,512</b>	<b>123,241</b>
	<b>To arrive at "net general expenditure"</b>				
	<b>Deduct:</b>				
29	Interest, discount, premium and exchange .....	555	180	3,586	3,513
30	Grants-in-aid and shared-cost contributions .....	19,735	4,395	24,258	23,957
31	Institutional revenue .....	1,824	554	1,109	1,052
32	<b>Net general expenditure exclusive of debt retirement (Table 4, item 71) .....</b>	<b>83,559</b>	<b>19,351</b>	<b>107,559</b>	<b>94,719</b>

<sup>1</sup> Total "budgetary" expenditure including capital expenditure 18,445.

<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, 1962**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
713,588	774,850	104,180	152,343 <sup>1</sup>	281,165	329,744	2,740	3,969	1
2,091	234,984	37,099	16,202	2,047	1,622	—	—	2
130,592	244,662	217,510	—	90,254	—	708	566	3
177,997	78,460	18,965	46,322	—	80,962	289	—	4
7,972	29,884	24	1,121	—	—	172	5	5
5,990	5,623	223	1,249	848	3,321	35	—	6
—	1,737	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
102	1,132	16	157	—	239	—	—	9
—	—	—	—	—	2,913	—	—	10
324,744	596,482	273,837	65,051	93,149	89,057	1,204	571	11
—	271	300	546	3,566	—	—	318	12
59	—	—	—	—	—	—	—	13
9,811	35,802	4,066	—	2,050	—	—	—	14
—	—	3	—	—	—	154	—	15
—	—	—	306	424	—	—	—	16
—	—	15	—	2,607	—	—	—	17
—	—	—	363	3,072	—	—	—	18
—	—	—	—	—	—	—	1,219	19
—	—	—	—	—	—	—	—	20
—	—	—	—	—	—	—	238	21
—	42,033	189,019	—	17,740	—	—	—	22
—	956	—	3,095	36	—	—	—	23
—	—	—	—	—	—	—	—	24
4	40,985	3,155	575	—	254	—	—	25
—	—	—	150	955	—	—	—	26
9,874	120,047	196,558	5,035	30,450	254	154	1,775	27
1,028,458	1,251,285	181,459	212,359	343,864	418,547	3,790	2,765	28
5,722	24,622	13,571	21,901	16,908	1,707	6	—	29
174,051	183,638	29,703	30,168	45,212	75,033	560	598	30
1,073	6,316	948	1,546	2,616	3,240	299	—	31
847,612	1,036,709	137,237	158,744	279,128	338,567	2,925	2,167	32

<sup>1</sup> Debt retirement of 7,874 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1962**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (Table 1, item 2) .....	20,078	4,781	32,317	26,233
2	Share of income tax on power utilities (Table 1, item 14) .....	149	54	475	92
3	Subsidies (Table 1, item 15) .....	17,156 <sup>2</sup>	3,157 <sup>3</sup>	9,632 <sup>3</sup>	9,245 <sup>3</sup>
4	<b>Sub-total items 1 to 3 .....</b>	<b>37,383</b>	<b>7,992</b>	<b>42,424</b>	<b>35,570</b>
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway .....	1,435	300	727	2,357
6	Railway grade crossing fund .....	—	—	336	460
7	Roads to resources .....	794	954	1,167	1,210
8	Other highways, roads and bridges .....	—	150	—	744 <sup>5</sup>
9	<b>Total highways, roads and bridges .....</b>	<b>2,229</b>	<b>1,404</b>	<b>2,230</b>	<b>4,771</b>
	Health and social welfare:				
10	Hospital insurance and diagnostic services .....	5,835	1,257	11,641	10,051
	General health grants:				
11	Hospital construction .....	695	71	1,314	383
12	General public health .....	360	135	834	476
13	Tuberculosis control .....	135	29	139	126
14	Mental health .....	194	95	366	311
15	Professional training .....	77	26	74	59
16	Cancer control .....	13	15	48	124
17	Public health research .....	—	—	57	—
18	Medical rehabilitation and crippled children .....	113	13	34	98
19	Child and maternal health .....	32	7	53	39
20	Vital statistics fees .....	2	—	3	3
21	Other health .....	—	—	16	5
22	Old age assistance .....	1,675	249	1,617	1,764
23	Allowances to blind persons .....	209	40	393	349
24	Disabled persons allowances .....	413	259	910	668
25	Unemployment assistance .....	3,909	188	1,610	1,624
26	Other social welfare .....	8	3	4	24
27	<b>Total health and social welfare .....</b>	<b>13,670</b>	<b>2,387</b>	<b>19,113</b>	<b>16,101</b>
	Recreational and cultural services:				
28	Camp ground and picnic area development .....	43	8	—	42
	Education:				
	Vocational Training:				
29	Capital assistance to trade and vocational schools and technical institutes and vocational high schools .....	2,715	72	410	940
30	Vocational high school training program .....	26	28	173	138
31	Technician training .....	—	—	20	—
32	Trade and other occupational training .....	20	25	156	190
33	Training of unemployed .....	129	18	342	359
34	Training of disabled persons .....	9	—	49	48
35	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators .....	—	—	4	10
36	Assistance to students .....	8	—	10	—
37	Apprenticeship training .....	67	—	102	88
38	Other .....	—	—	—	79
39	Grants to universities <sup>6</sup> .....	—	112	—	—
40	Citizenship and language instruction for immigrants .....	—	—	2	—
41	<b>Total education .....</b>	<b>2,974</b>	<b>255</b>	<b>1,268</b>	<b>1,852</b>

See footnotes at end of table.

TABLE 7 Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
60,448	120,652	40,411	40,569	58,386	74,382	478,257	446 <sup>1</sup>	567 <sup>1</sup>	479,270	1
2,064	651	53	56	1,754	928	6,276	—	—	6,276	2
3,963	4,624	2,089	2,116	2,816	1,672	56,470	40	45	56,555	3
66,475	125,927	42,553	42,741	62,956	76,982	541,003	486	612	542,101	4 ✓
2,703	13,004	867	70	655	12,619	34,737	—	—	34,737	5
119	1,500	—	36	274	—	2,725	—	—	2,725	6
1,544	1,653	1,602	820	1,587	1,094 <sup>4</sup>	12,425	—	—	12,425	7
—	542	—	260	—	242	1,938	—	—	1,938	8
4,366	16,699	2,469	1,186	2,516	13,955	51,825	—	—	51,825	9
76,177	101,295	14,659	15,511	19,152	25,698	281,276	289	360	281,925	10
4,839	7,437	1,122	777	907	1,009	18,554	—	—	18,554	11
1,812	3,033	690	741	1,014	1,163	10,258	—	49	10,307	12
1,281	729	168	159	194	274	3,234	20	12	3,266	13
2,334	2,603	426	406	321	695	7,751	21	—	7,772	14
468	450	78	72	123	67	1,494	—	2	1,496	15
482	1,171	181	499	240	313	3,086	—	3	3,089	16
646	595	95	63	90	59	1,605	—	8	1,613	17
510	252	161	98	77	239	1,592	—	1	1,593	18
549	394	77	68	52	109	1,380	—	—	1,380	19
18	24	5	4	6	7	72	—	—	72	20
20	2,217	34	—	—	—	75	—	—	75	21
10,932	6,927	1,672	1,768	2,019	2,296	30,919	16	46	30,981	22
1,427	837	188	193	224	271	4,131	2	20	4,153	23
7,461	4,503	480	490	560	691	16,435	2	7	16,444	24
32,842	18,262	4,240	3,907	4,329	15,089	86,000	30	34	86,064	25
—	38	—	139	12	—	228	—	—	228	26
141,798	148,550	24,276	24,895	29,320	47,980	468,090	380	542	469,012	27
22	691	181	111	271	541	1,910	12	—	1,922	28
3,173	7,461	89	613	806	877	17,156	26	—	17,182	29
—	585	168	194	—	228	1,540	8	41	1,589	30
2,706	260	—	70	107	—	3,163	—	—	3,163	31
2,703	300	64	158	426	397	4,439	—	—	4,439	32
1,199	—	250	233	224	599	3,353	—	—	3,353	33
—	194	35	28	12	6	381	—	—	381	34
135	—	4	—	—	10	163	—	—	163	35
100	100	8	19	10	30	285	—	—	285	36
—	577	105	116	472	577	2,104	—	—	2,104	37
271	3	1	—	—	17	371	—	—	371	38
—	371	—	—	—	—	483	—	—	483	39
—	193	10	—	2	14	221	—	—	221	40
10,287	10,044	734	1,431	2,059	2,755	33,659	34	41	33,734	41



**TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1962 - 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:				
42	Fur conservation .....	—	—	—	—
	Forests:				
43	Forest access roads and trails .....	—	—	115	151
44	Forest inventories .....	—	—	17	23
45	Forest fire protection .....	129	—	42	61
46	Reforestation .....	—	28	1	—
47	Programs to combat budworm .....	—	—	215	499
	Lands: settlement and agriculture:				
48	Contributions in respect of unharvested crops .....	—	—	—	—
49	Agricultural lime assistance .....	18	71	115	104
50	Effective organization of agricultural manpower ....	—	—	9	4
51	Other agricultural grants .....	141	199	10	21
52	Other natural resources and primary industries grants	57	8	127	130
53	<b>Total natural resources and primary industries .....</b>	<b>345</b>	<b>306</b>	<b>651</b>	<b>993</b>
	Other expenditure:				
54	Civil defence .....	29	16	182	167
55	Winter works projects in municipalities .....	430	10	290	—
56	Other .....	—	8	—	—
57	<b>Total grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 16) ....</b>	<b>19,720</b>	<b>4,394</b>	<b>23,734</b>	<b>23,926</b>
58	<b>Total received from Government of Canada .....</b>	<b>57,103</b>	<b>12,386</b>	<b>66,158</b>	<b>59,496</b>
	From local governments:				
	Shared-cost contributions:				
59	Law enforcement .....	—	—	—	31
60	Corrections—juvenile delinquents .....	—	—	—	—
61	Highways, roads and bridges .....	1	—	248	—
62	Hospital care .....	—	—	—	—
63	General and public health and medical services .....	—	1	—	—
64	Aid to unemployed employables and unemployables .....	—	—	—	—
65	Child welfare .....	—	—	—	—
66	Other social welfare .....	—	—	—	—
67	Education .....	—	—	276	—
68	Land drainage and improvement .....	—	—	—	—
69	Miscellaneous .....	14	—	—	—
70	<b>Total received from Local Governments (Table 1, item 18) .....</b>	<b>15</b>	<b>1</b>	<b>524</b>	<b>31</b>
71	<b>Total received from all governments .....</b>	<b>57,118</b>	<b>12,387</b>	<b>66,682</b>	<b>59,527</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, 1962 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	73	58	—	—	—	131	—	—	131	42
1,100	222	225	207	586	1,240	3,846	50	—	3,896	43
—	188	27	36	69	335	695	—	—	695	44
281	290	53	85	129	197	1,267	—	—	1,267	45
—	180	—	3	1	—	213	—	—	213	46
—	—	—	—	—	—	714	—	—	714	47
—	—	218	465	461	—	1,144	—	—	1,144	48
2,193	37	—	—	—	74	2,612	—	—	2,612	49
20	10	15	20	55	8	141	—	—	141	50
19	50	16	98	73	12	639	—	—	639	51
15	213 <sup>7</sup>	272	31	25	234	1,112	—	10	1,122	52
3,628	1,263	884	945	1,399	2,100	12,514	50	10	12,574	53
141	1,016	151	66	401	567	2,736	—	—	2,736	54
10,759	5,371	610	1,076	2,532	3,057	24,135	—	5	24,140	55
—	—	—	—	—	—	8	—	—	8	56
171,001	183,634	29,305	29,710	38,498	70,955	594,877	476	598	595,951	57
237,476	309,561	71,858	72,451	101,454	147,937	1,135,880	962	1,210	1,138,052	58
—	—	—	—	—	—	31	—	—	31	59
—	—	—	—	17	—	17	—	—	17	60
110	—	—	48	53	—	460	—	—	460	61
261 <sup>8</sup>	—	85	—	6,644 <sup>9</sup>	—	6,990	—	—	6,990	62
811	4	294	329	—	267	1,706	—	—	1,706	63
—	—	—	2	—	3,488	3,490	—	—	3,490	64
8	—	—	79	—	320	407	—	—	407	65
1,721	—	—	—	—	3	1,724	—	—	1,724	66
18	—	—	—	—	—	294	—	—	294	67
121	—	11	—	—	—	132	—	—	132	68
—	—	8	—	—	—	22	—	—	22	69
3,050	4	398	458	6,714	4,078	15,273	—	—	15,273	70
240,526	309,565	72,256	72,909	108,168	152,015	1,151,153	962	1,210	1,153,325	71

<sup>5</sup> Includes contributions re winter works projects carried out by the provincial government, 252.

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

<sup>7</sup> Includes Government of Canada repayment re Conestoga Dam, 156.

<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 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1962

No.		Nfld .	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions <sup>1</sup> .....	—	—	9	—
2	Subsidies .....	1,364	359	1,266	5,519
3	Grants in lieu of local taxes on provincial government property <sup>2</sup> .....	7	2	—	42
4	<b>Total unconditional grants (Table 2, item 58) .....</b>	<b>1,371</b>	<b>361</b>	<b>1,275</b>	<b>5,561</b>
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections .....	—	—	—	40
6	Police protection .....	—	—	—	—
7	Other — Fire protection .....	—	2	—	—
8	Other .....	—	—	7	—
	Transportation and communications:				
9	Highways, roads and bridges .....	223	27	201	250
	Health and social welfare:				
10	Public health .....	183	—	705	—
11	Medical, dental and allied services .....	—	—	—	—
12	Hospital care <sup>3</sup> .....	—	—	—	—
13	Aid to aged persons (homes) .....	—	—	—	—
14	Aid to unemployed employables and unemployables ..	—	—	1,300	2,225
15	Child welfare .....	—	—	—	230
16	Other .....	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas .....	20	—	—	—
18	Other .....	—	—	—	—
	Education:				
19	Schools operated by local authorities <sup>4</sup> .....	—	2,524	17,502	9,745
	Natural resources and primary industries:				
20	Lands: settlement and agriculture .....	—	—	—	—
21	Other .....	—	—	—	—
22	Local government planning and development .....	23	—	—	160
	Other expenditure:				
23	Civil defence .....	—	—	108	112
24	Winter works projects .....	214	—	22	—
25	Other .....	—	—	—	—
26	<b>Total grants-in-aid and shared-cost contributions</b>	<b>663</b>	<b>2,553</b>	<b>19,845</b>	<b>12,762</b>
27	<b>Total paid to Local Governments .....</b>	<b>2,034</b>	<b>2,914</b>	<b>21,120</b>	<b>18,323</b>
	To Government of Canada:				
28	Police services — R.C.M.P. .....	738	136	719	532
29	<b>Total paid to All Governments .....</b>	<b>2,772</b>	<b>3,050</b>	<b>21,839</b>	<b>18,855</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 15,830.



TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1962

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,132	—	—	218	—	1,359	—	—	1,359	1
250	30,734	2,617	—	15,000	11,199	68,308	130	87	68,525	2
—	1,354	204	8	—	—	1,617	—	—	1,617	3
<b>250</b>	<b>33,220</b>	<b>2,821</b>	<b>8</b>	<b>15,218</b>	<b>11,199</b>	<b>71,284</b>	<b>130</b>	<b>87</b>	<b>71,501</b>	<b>4</b>
—	115	—	—	—	—	155	—	—	155	5
—	277	—	—	626	—	903	—	—	903	6
1,500	177	—	—	—	—	1,679	—	—	1,679	7
45	9	—	—	—	—	61	—	—	61	8
9,170	71,191	2,923	6,043	7,372	593	97,993	86	10	98,089	9
4,736	2,912	90	188	1,951	313	11,078	—	—	11,078	10
—	58	89	68	—	—	215	—	—	215	11
—	—	—	3	—	—	3	—	—	3	12
—	7,211	—	—	—	40	7,251	—	—	7,251	13
—	24,501	1,999	5,651	2,797	18,163	56,636	—	73	56,709	14
—	4,099	11	—	—	—	4,340	—	—	4,340	15
2	230	33	—	—	—	265	—	3	268	16
—	465	—	—	1,379	—	1,864	—	—	1,864	17
—	569	—	3	—	—	572	—	—	572	18
150,029 <sup>a</sup>	191,612	26,274	32,749	60,878	60,254	551,567	7	315 <sup>a</sup>	551,882	19
187	791	448	118	246	3	1,793	—	—	1,793	20
30	48	—	638	—	—	716	—	—	716	21
16	616	—	270	—	—	1,085	—	—	1,085	22
—	866	—	—	182	515	1,783	—	—	1,783	23
16,509	7,194	691	1,741	3,152	4,384	33,907	—	—	33,907	24
46	—	—	15	—	4	65	—	—	65	25
182,270	312,941	32,558	47,487	78,583	84,269	773,931	86	401	774,418	26
182,520	346,161	35,379	47,495	93,801	95,468	845,215	216	488	845,919	27
—	—	919	1,173	1,663	1,971	7,851	—	—	7,851	28
182,520	346,161	36,298	48,668	95,464	97,439	853,066	216	488	853,770	29

<sup>a</sup> Does not include expenditures by the Province to meet debt charges of various school corporations 4,576.

<sup>b</sup> Local schools are operated by the Territorial Government and by religious denominations.

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

**TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1962<sup>1</sup>**

No.		Nfld.	P.E.L.	N.S.	N.B.
		thousands of dollars			
	<b>Operations</b>				
1	Gross sales .....	7,144	4,222 <sup>2</sup>	35,896	25,887
2	Deduct cost of goods sold .....	4,111	2,662	21,258	14,434
3	Gross profit on sales .....	3,033	1,560	14,638	11,453
4	Deduct administrative and general expenses less miscellaneous income .....	602	163	2,321	1,919
5	<b>Net profit (as per Tables 1 and 3) .....</b>	<b>2,431</b>	<b>1,397</b>	<b>12,317</b>	<b>9,534</b>
	<b>Reconciliation with Liquor Board operations:</b>				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits .....	2,183	26	170	7
7	Fines and penalties .....	26	—	47	—
8	Confiscations .....	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses .....	—	—	14	—
10	Other <sup>3</sup> .....	—	—	758	—
11	<b>Net profits as per Liquor Board reports .....</b>	<b>4,640</b>	<b>1,423</b>	<b>11,762</b>	<b>9,541</b>
	<b>Summary<sup>3</sup></b>				
12	Net profit, Table 3, item 30 .....	2,431	1,397	12,317	9,534
13	Sales tax, Table 3 item 6 .....	—	422	—	—
14	Privileges, licences and permits, Table 3, item 20 .....	2,183	26	310	7
15	Fines and penalties, included in Table 3, item 26 .....	26	18	47	35
16	Confiscations, included in Table 3, item 33 .....	—	—	2	—
17	<b>Total revenue from liquor operations .....</b>	<b>4,640</b>	<b>1,863</b>	<b>12,676</b>	<b>9,576</b>

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

<sup>2</sup> After deducting health tax 422 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, 1962<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
113,175	189,220	55,397	45,452	75,799	103,013	655,205	2,289	1,724	659,218	1
64,991	115,606	41,116	29,134	50,128	69,522	412,962	1,294	854	415,110	2
48,184	73,614	14,281	16,318	25,671	33,491	242,243	995	870	244,108	3
11,153	16,812	2,292	2,460	4,554	4,625	46,901	121	136	47,158	4
37,031 <sup>2</sup>	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	5
16,878	26,996	2,896	102	965	484	50,707	—	74	50,781	6
—	155	—	—	—	—	228	—	—	228	7
49	4	—	2	—	—	55	—	—	55	8
102	—	16	7	—	239	378	—	—	378	9
—	1,132	—	172	—	—	2,062	—	—	2,062	10
53,856	82,825	14,869	13,783	22,082	29,111	243,892	874	808	245,574	11
37,031	56,802	11,989	13,858	21,117	28,866	195,342	874	734	196,950	12
140	—	—	—	—	—	562	80	—	642	13
16,878	26,996	2,896	102	965	526	50,889	11	74	50,974	14
383	155	158	190	383	—	1,395	8	—	1,403	15
49	4	—	2	—	—	57	—	—	57	16
54,481	83,957	15,043	14,152 <sup>3</sup>	22,465	29,392	248,245	973	808	250,026	17

<sup>1</sup> N.S. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities. Sask. — revenue credited to surplus, sale of building site 22, and transfer of 150 to provincial treasurer by Liquor Licensing commission.

<sup>2</sup> Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.

<sup>3</sup> Includes Liquor Licensing Commission.





## APPENDIX

### CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

## REVENUE

### Taxes

Taxes are set out in detail on Table 3 and in the explanatory comments thereto on page 11.

### Tax-sharing Arrangements

These payments are detailed on Table 3. The terms of the 1957-62 tax-sharing arrangements are explained in the 1957 and 1958 editions of this report.

### Privileges, Licences and Permits

#### Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

#### Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

#### Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses and grazing and pasture fees, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

#### Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional

and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

### Sales of Goods and Services

#### Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial Lands
- (9) Other

#### Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

### Fines and Penalties

#### Liquor Control

#### Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicle
- (4) Other

### Interest, Discount, Premium, and Exchange

Interest (including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

**Discount** (or amount amortized) or profit on sale of securities purchased as investments

**Premiums** (or amount amortized) on provincial bond sales

**Profits on Foreign Exchange**

**Other** (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

**Contributions from Other Governments**

These are set out in detail on Table 7, in items 5 to 67. See explanatory comment to Table 7 on page 13.

**Government Enterprises**

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these

statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. The first edition, which covers the years 1958 to 1961, was published in 1964. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

**Other**

- (1) Contributions and grants from private sources
- (2) Confiscations, escheates and forfeitures — (bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

**Non-revenue and Surplus Receipts**

**Refunds of Previous Years' Expenditure**

**Repayment of Advances** (if credited to revenue)

**Other**

**EXPENDITURE**

**General Government**

**Executive and Administrative**

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits (allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration — (salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

**Legislative**

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)

- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

**Research, planning and statistics** (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

**Other**

**Protection of Persons and Property**

**Law Enforcement** (county courts, coroners, etc.)

**Corrections** (goals and other institutions):

- Juvenile delinquents
- Other offenders

**Police Protection**

**Other**

- (1) Registration:
  - Land titles and registry offices
  - Mining recorders' offices
  - Motor vehicle law — (administration and registration, and highway safety programmes)
  - Professional occupations



- (2) Regulation and inspection:
  - Business and finance
  - Buildings and equipment
  - Rental control
  - Fire Marshal's office
  - Other
- (3) Trusteeship:
  - Management of estates of mentally incompetent
  - Official guardian
  - Public trustee
- (4) Other

### **Transportation and Communications**

#### **Airways**

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

#### **Highways, Roads and Bridges**

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

#### **Railways**

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

#### **Telephone, Telegraph and Wireless**

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

#### **Waterways**

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

#### **Other**

### **Health and Social Welfare**

#### **Health**

##### **General:**

- Administration
- Planning
- Research and statistics—(including vital statistics)
- Personnel training
- Other

#### **Public Health** (mainly preventive services):

- Environmental health
  - Sanitation—(including water supply and sewage disposal control)
  - Milk and food control—(including pharmaceutical regulation and inspection)
  - Industrial health
- Communicable disease control
  - Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)
  - Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)
  - V.D. control
  - Other
- Mental health—(excluding hospital care)
- Cancer—(excluding medical and hospital care)
- Maternal and child health
- Public health nursing
- Health education
- Dental health
- Laboratory services
- Local health services
- Other

#### **Medical, Dental and Allied Services:**

- Administration
- Physicians' services, such as those provided to persons receiving various welfare pensions
- Nursing services
- Dental care
- Pharmaceuticals
- Other

#### **Hospital Care** (including hospital insurance schemes):

- Administration—(including licensing and supervision)
- Planning
- General and special hospitals:
  - Administration, construction and operation of provincial hospitals
  - Payments for services
- Grants:
  - Construction and equipment
  - Maintenance and operation
  - Nurses' training
- Mental hospitals and hospital schools:
  - Administration, construction and operation of provincial hospitals
  - Payments for services
- Grants:
  - Construction and equipment
  - Maintenance and operation
- Tuberculosis hospitals:
  - Administration, construction and operation of provincial hospitals
  - Payments for services
- Grants:
  - Construction and equipment
  - Maintenance and operation
- Other

## **Social Welfare**

### **Aid to Aged Persons:**

- Old age pensions:
  - Administration and supervision
  - Pensions
- Homes for the aged:
  - Administration and supervision
  - Construction and operation of provincial homes for the aged
  - Grants for construction and operation of other homes for the aged

### **Aid to Blind Persons:**

- Blind pensions:
  - Administration and supervision
  - Pensions
- Other:
  - Grants — (such as the Canadian National Institute for the Blind)

### **Aid to Unemployed Employables and Unemployables:**

- Administration and supervision
- Assistance payments directly to persons and to other governments (includes disabled persons pensions)
- Institutional relief (provided in provincial and other institutions)

### **Mothers' Allowances:**

- Administration and supervision
- Allowances

### **Child Welfare:**

- General:
  - Administration
  - Research, statistics and planning
- Child care and protection:
  - Children's aid societies:
    - Administration and supervision
    - Maintenance of wards
    - Other
  - Orphanages:
    - Administration
    - Maintenance and other payments
  - Day nurseries:
    - Administration
    - Maintenance payments

### **Labour — (excluding farm labour which is classified under Natural Resources and Primary Industries)**

- General:
  - Administration
  - Research and planning
  - Statistics
  - Other
- Maintenance of labour standards:
  - Wages and hours of work
  - Inspection of working conditions

- Control of collective bargaining
- Conciliation
- Arbitration
- Employment services

### **Other Social Welfare:**

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
  - Administration and supervision
  - Field service
- Widows' pensions
- Other

## **Recreational and Cultural Services**

### **Archives, Art Galleries, Museums and Libraries**

### **Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas**

### **Physical Culture**

- Other (including concert halls — construction and operation, or grants therefor)

### **Education**

### **Schools Operated by Local Authorities (including vocational schools operated by local authorities):**

- Administration
- Maintenance of standards:
  - Inspection
  - Attendance
  - Examinations
- Assistance to local schools:
  - Grants for construction
  - Grants for operation

### **Universities, Colleges and Other Schools:**

- Administration and supervision
- Provincial universities, colleges and schools:
  - Normal schools
  - Agricultural schools
  - Universities
  - Vocational schools (see also schools operated by local authorities)
  - Other
- Other universities, colleges and schools

### **Education of the Handicapped:**

- Schools for the blind
- Schools for the deaf and dumb

### **Superannuation and Pensions:**

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

**Other:**

**General:**

- Administration
- Curricula
- Research and planning
- Statistics
- Correspondence courses

Other—(such as adult education, scholarships, bursaries and prizes)

**Natural Resources and Primary Industries**

**Fish and Game**

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)
- (3) Co-operation and marketing
- (4) Promotion and development—(fishing—fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

**Forests**

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

**Lands: Settlement and Agriculture**

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and Development—(apiaries, dairying, field crops; fruit growing, horticulture, livestock, poultry, fur farms)

- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)

- (11) Soil surveys and conservation

- (12) Other—(such as farm labour)

**Minerals and Mines**

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)
- (4) Protection bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

**Water Resources**

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

**Other**—(such as general planning of natural resource programmes and overall conservation schemes)

**Trade and Industrial Development**

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

**Local Government Planning and Development**

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

**Debt Charges and Other Financial Expenses**

**Commissions on Bond or Debenture Sales and Other Management Charges**

**Discount (or amount amortized) on Provincial Bond Sales**



### **Bonded Debt Retirement<sup>1</sup>**

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

### **Interest**

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings—(superannuation and pension funds, trust funds)

### **Loss on Foreign Exchange**

### **Premium (or amount amortized) or Loss on Sale of Securities Purchased as Investments**

### **Other**

#### **Unconditional Grants to Local Governments**

See explanatory comment to Table 8 on page 14

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<sup>1</sup> Eliminated in these statistics when current and capital expenditures are combined. See Table 6, item 14 for amounts so eliminated.

### **Contributions to Government Enterprises**

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

### **Other**

#### **Civil Defence**

#### **Housing**

#### **Winter Works Projects in Municipalities**

**Other** (such as expenditures resulting from major fires, floods or other disasters)

### **Non-expense and Surplus Payments**

#### **Advances Charged to Current Account**

#### **Refunds of Previous Years' Revenue**

**Other** (such as transfers to reserves for doubtful accounts)







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