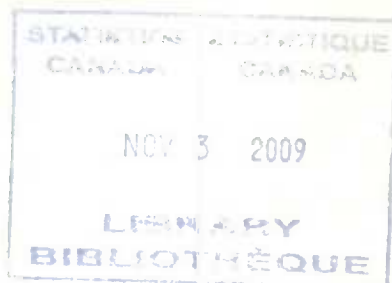


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# PROVINCIAL GOVERNMENT FINANCE

## Revenue and Expenditure

1962

(Fiscal Year Ended March 31, 1963)

Formerly Financial Statistics of Provincial Governments  
Revenue and Expenditure (Actual)

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Public Finance and Transportation Division  
Government Finance Section

## PROVINCIAL GOVERNMENT FINANCE

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Revenue and Expenditure

1962

(Fiscal Year Ended March 31, 1963)

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### SYMBOLS

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

- .. 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.
- amount too small to be expressed.
- Ⓟ preliminary figures.
- Ⓡ revised figures.

**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, 1963. A report dealing with actual direct and indirect debt of these governments as at March 31, 1963 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.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenues and expenditures as appearing in the financial statements presented by provincial governments in their public accounts.

Provincial government Public Accounts present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis for intergovernmental comparisons having a greater degree of consistency than is possible through the use of Public Accounts.

It follows therefore that the difference between "general revenue" and "general expenditure" as used in this report, does not reflect a surplus or deficit position.

# CHINA SECTION

The first of the three main sections of the report is a general survey of the country, its people, and its resources. This section is followed by a detailed description of the various provinces and their principal cities. The third section is a summary of the main findings of the report.

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## DEVELOPMENTS IN THE FISCAL YEAR 1962-63

### 1. Federal-Provincial Fiscal Arrangements Act 1962

A new approach to federal-provincial fiscal arrangements for the succeeding five year period came into effect on April 1, 1962. Basically, this arrangement entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces into the same field.

The federal personal income tax was reduced 16 per cent in 1962 and will be reduced by an additional 1 per cent in each succeeding year until 1966, at which time the federal tax rates will have been reduced 20 per cent from those in force in 1961.

Similarly, in the years 1962-66, the federal government will forego a portion of its normal income tax on corporate profits earned in the provinces. The federal withdrawal from this field will be equal to 9 per cent of taxable profits earned in any province except Quebec and 10 per cent of the taxable profits earned in Quebec. The extra 1 per cent will be allowed in respect of profits earned in the province of Quebec to compensate for the additional tax levied by the province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

The federal government will also abate a portion of its collection of estate tax otherwise payable in respect of property situated in provinces which levy their own estate tax. In the fiscal year 1962-63 only Ontario and Quebec have signified their intention to levy estate taxes in the form of succession duties for the period 1962-67; and the federal government will abate 50 per cent of the federal succession duties otherwise payable by taxpayers situated in those provinces. The federal government will pay to a province one half of the yield of the federal estate tax collected in the province if the province chooses not to levy a succession duty. See table 3, item 12 for revenue from provincial succession duties and item 17 for the provincial share of federal estate tax revenue.

The provinces are not limited to the revenue from direct taxation which is relinquished by the federal government. Under the terms of the British North America Act they have unrestricted powers to levy direct taxes; and four of them have availed themselves of this power to levy an income tax which is higher than the abatement of the federal income tax. During the 1962 taxation year, Manitoba and Saskatchewan both levied a personal income tax at a rate of 6 percentage points higher, and a corporation income tax at a rate of 1 percentage point higher than the reduction in federal tax rates in these fields. The corporation income tax rates levied in 1962 by Ontario were 2 percentage points higher and the rates levied by Quebec were 1 percentage point higher than the reduction in federal tax rates.

All provinces will continue to receive a share of the federal income tax collected from corporations operating within the province whose main business is the distribution, or the generation for distribution, of electric energy, gas or steam to the public. See table 3, item 24 for the provincial share of this revenue.

Under the terms of the Federal-Provincial Fiscal Arrangements Act 1962, equalization payments are continued during the period 1962-66. However, the revenue to be "equalized" has been broadened to include 50 per cent of the revenue derived from natural resources. The Act also provides for a provincial revenue stabilization payment to ensure that the payments to any province will not be allowed to drop below a specified level.

The Atlantic Provinces Adjustments Grants are continued for another five years but are increased to \$10,500,000 in each of the provinces of Newfoundland, Nova Scotia and New Brunswick and to \$3,500,000 in the province of Prince Edward Island. The additional annual grant of \$8,000,000 to the province of Newfoundland is continued for the five year period.

### 2. Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Program under which the federal government contributes an amount equal to one-half the cost of labour incurred on winter works projects by municipalities, which was introduced in the fiscal 1958-59 and continued in subsequent years, was extended to include the fiscal year 1962-63. All payments by the federal government were channelled through the provincial governments. In some provinces the provincial governments provided a further contribution to the municipalities toward this labour cost, in addition to the federal contribution. As the provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments, the payments of the federal and provincial contributions under this program to the municipalities have been classified as "other expenditures" in these statistics. See item 62 on table 2, item 62 on table 4, and item 56 on table 7. The only exception to this is that the road work carried on by the New Brunswick provincial government under the terms of this program has been classified as "transportation expenditure".

### 3. Net General Revenues

Net general revenues of all provinces for the year under review show an increase of \$399,054,000 over the fiscal year ended March 31, 1962. Of this amount, a large proportion (40.3 per cent or \$160,674,000) is derived from increased revenue from the general sales tax. This increase results from the following:



- (a) an increase of \$37,205,000 in the province of Quebec being the first full year for the imposition of the increased provincial sales tax which was raised from 2 per cent to 4 per cent effective July 1, 1961.
- (b) an increase of \$96,968,000 in Ontario being the first full year for the imposition of the 3 per cent sales tax effective September 1, 1961.
- (c) an increase of \$16,739,000 in Saskatchewan being the first full year for the imposition of the increased provincial sales tax from 3 per cent to 5 per cent.

These factors, together with an increase in sales in other provinces which impose a general sales tax resulted in an overall total for general sales tax of \$515,604,000 for the fiscal year 1962-63 as compared with \$354,930,000 for the fiscal year 1961-62; see table 3, item 10.

Revenues from privileges, licences and permits increased from \$561,030,000 in the fiscal year 1961-62 to \$589,305,000 in the year under review. This increase is mainly due to higher revenue from mines and mineral resources in Saskatchewan, Alberta and British Columbia. The revenue of all provinces from licences and permits on motor vehicles increased from \$181,885,000 in the fiscal year 1961-62 to \$186,829,000 in the year under review. See table 3, item 27.

#### 4. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$327,153,000 between the fiscal years 1961-62 and 1962-63. The net expenditure on education totalled \$987,776,000 for the fiscal year 1962-63 (item 42 on table 4), as compared with \$840,739,000 for the previous fiscal period. Increases in this item of expenditure were recorded in all provinces, and represent, for the most part, the provincial share of construction costs of vocational and technical training schools. The construction of these schools was encouraged in the 1962-63 fiscal year by the offer of the federal government to contribute 75 per cent of the approved capital cost. Some of these vocational schools will be operated by the provincial governments, and others will be operated by local school boards. Table 8 (amounts paid to other governments) item 19, includes the gross grants, i.e., the federal and provincial governments' share of municipal school construction projects carried out under the program.

Net general expenditure on health and social welfare increased in all provinces except British Columbia to a total of \$946,786,000 (item 31 on table 4) compared with \$875,504,000 in the 1961-62 fiscal period. This increase of \$71,282,000 was made up of an increase of \$54,920,000 in health and \$16,362,000 in social welfare. The increase under health was mainly due to increased expenditure on hospital care in all provinces, and under

social welfare to increased expenditures on "aid to the aged" and "aid to unemployables and unemployed".

Net expenditure on highways, roads and bridges increased in all provinces and territories except Nova Scotia, New Brunswick, and Alberta, for a total of \$704,679,000 (Table 4, item 12), an increase of \$50,703,000. Of this amount the largest increase was in Quebec where there was an increase of \$27,875,000 in 1962-63 over the corresponding expenditure for 1961-62. This increase in Quebec was due in the main to an increase in expenditure on the Trans-Canada Highway of \$17,772,000 and on capital construction of other roads and bridges of \$6,600,000. There was also an increase in the expenditure on roads and bridges in British Columbia, resulting from the Government decision to abolish toll bridges in the province. A payment of \$15,585,106 was made to the Toll Highways and Bridges Authority for the Nelson, Okanagan Lake and Agassiz-Rosedale Bridges. As of March 31, 1963, the tolls were removed on these bridges. Smaller increases were noted in general road expenditure in Newfoundland and Ontario amounting to \$5,394,000 and \$7,229,000 respectively, as compared to the previous fiscal year.

#### 5. Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building 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 expenditure made by the corporations are included in the provincial government expenditures, and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded in the final figure for ordinary and capital (general) expenditure.

Included in "interest" expenditures are \$525,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, \$722,000 relating to bonds issued by the Memorial University of Newfoundland Building Corporation Limited, \$133,000 relating to bonds issued by the Grand Falls Hospital Corporation Limited and \$121,000 relating to bonds issued by the Nurses Training School Building Corporation Limited.

Included in "hospital care" are capital expenditures by the Grand Falls Hospital Corporation Limited of \$1,325,000, by the Gander Hospital Corporation Limited of \$3,873,000, and by the Nurses Training School Building Corporation Limited of \$3,436,000.

Included in "education", are capital expenditures by the Memorial University of Newfoundland Building Corporation Limited of \$168,000, by the Technical College Building Corporation of \$8,480,000, and by the Vocational Schools (Western) Building Corporation Limited of \$4,926,000.

For the amount of bonds issued by the corporations to assist in their financing, see page 5 "Financial Statistics of Provincial Governments - 1962-Direct and Indirect Debt", Catalogue No. 68-209.

## 6. Highway Toll Authorities

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, 1962 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1963.

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, 1962 (thousands of dollars)

<b>Revenue:</b>	
Sales and services—tolls, etc. ....	4,077
<b>Total revenue</b> .....	<b>4,077</b>
<b>General expenditure:</b>	
Highways, roads and bridges .....	7,453
Debt charges, exclusive of debt retirement .....	4,964
<b>Total gross expenditure (exclusive of debt retirement)</b> .....	<b>12,417</b>

### B.C. TOLL HIGHWAYS AND BRIDGES AUTHORITY Revenue and Expenditure for Fiscal Year Ended March 31, 1963 (thousands of dollars)

<b>Revenue:</b>	
Sales and services—Tolls, etc.:	
Highways, bridges and tunnels .....	5,434
Ferries .....	10,807
Contributions from provincial Government .....	3,048
<b>Total revenue</b> .....	<b>19,289</b>
<b>General expenditure:</b>	
Highways, bridges and tunnels .....	1,005
Ferries .....	18,272
Debt charges, exclusive of debt retirement .....	5,622
<b>Total gross general expenditure (exclusive of debt retirement)</b> .....	<b>24,899</b>

### Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1963

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
<b>Taxes:</b>													
Corporations .....	0.5	0.6	0.9	0.8	3.4	1.5	1.0	0.5	0.8	0.8	—	—	1.7
Income—Corporations .....	6.3	7.7	6.4	6.5	13.9	15.4	12.9	5.4	8.8	9.2	—	—	12.1
Individuals .....	4.0	2.6	5.8	5.3	11.4	13.9	15.6	7.1	8.2	9.9	—	—	11.0
<b>Sales:</b>													
Motor fuel and fuel oil .....	10.0	14.3	17.4	17.7	13.9	16.7	18.1	13.9	12.3	12.5	10.0	8.1	14.9
General .....	19.3	11.2	15.4	10.7	17.7	16.4	—	19.5	—	27.5	—	—	15.8
All other sales taxes .....	0.1	4.5	0.6	2.6	5.3	1.1	0.5	0.1	0.3	0.6	3.1	—	2.0
Succession duties .....	—	—	—	—	3.2	4.0	—	—	—	—	—	—	2.2
Hospital insurance premiums .....	—	5.6	—	—	—	8.4	10.0	6.6	—	—	—	—	3.7
All other taxes .....	0.4	—	0.2	0.5	0.2	0.8	0.6	0.1	—	1.9	8.1	0.4	0.6
<b>Totals, taxes</b> .....	<b>40.6</b>	<b>46.5</b>	<b>46.7</b>	<b>44.1</b>	<b>69.0</b>	<b>78.2</b>	<b>58.7</b>	<b>53.2</b>	<b>30.4</b>	<b>62.4</b>	<b>21.2</b>	<b>8.5</b>	<b>64.0</b>
<b>Government of Canada</b>													
Statutory subsidies .....	2.2	3.4	1.9	1.9	0.5	0.4	1.6	1.1	1.0	0.5	—	—	0.8
Federal-provincial tax — sharing arrangements .....	42.6	35.0	29.7	30.3	9.0	—	14.3	14.1	4.8	0.7	39.0 <sup>1</sup>	61.0 <sup>1</sup>	7.5
Share of income tax on power utilities .....	0.2	0.3	0.4	0.1	0.5	0.1	—	—	0.9	0.3	—	—	0.3
<b>Totals, Government of Canada</b> .....	<b>45.0</b>	<b>38.7</b>	<b>32.0</b>	<b>32.3</b>	<b>10.0</b>	<b>0.5</b>	<b>15.9</b>	<b>15.2</b>	<b>6.7</b>	<b>1.5</b>	<b>39.0</b>	<b>61.0</b>	<b>8.6</b>

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



**Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1963 - Concluded**

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Privileges, licences and permits:													
Liquor control and regulation .....	3.1	0.1	0.3	0.2	2.2	2.4	2.3	0.1	0.4	0.2	0.3	2.2	1.6
Motor vehicles .....	4.0	4.2	5.5	5.7	5.4	6.5	6.2	4.2	5.2	5.8	6.0	2.0	5.8
Natural resources .....	1.9	0.1	1.2	4.0	4.1	4.0	3.6	13.9	44.2	18.5	0.9	1.5	9.7
Other .....	0.8	0.7	0.6	0.7	1.5	0.9	1.6	0.7	0.9	0.8	3.0	0.6	1.0
<b>Totals, privileges, licences and permits .....</b>	<b>9.8</b>	<b>5.1</b>	<b>7.6</b>	<b>10.6</b>	<b>13.2</b>	<b>13.8</b>	<b>13.7</b>	<b>18.9</b>	<b>50.7</b>	<b>25.3</b>	<b>10.2</b>	<b>6.3</b>	<b>18.1</b>
Liquor profits .....	3.4	7.4	11.2	10.7	5.0	5.8	9.5	7.2	8.4	8.5	26.9	21.6	6.7
All other revenue .....	1.2	2.3	2.5	2.3	2.8	1.7	2.2	5.5	3.8	2.3	2.7	2.6	2.6
<b>Totals, 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>

**7. Percentage Distribution of Net General Revenue and Expenditure**

The percentage distributions shown above 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 years percentage distribution of revenue reveals a few changes. It was noted earlier that this is the first full year for the increased sales tax in Quebec and Saskatchewan, and for the imposition of the 3% sales tax in Ontario. 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" to the total net general revenue,—from 12.4 per cent in 1961-62 to 15.8 per cent in 1962-63. This has been a significant factor in causing changes in the proportions of other items of revenue. Thus a decrease in the percentage of any individual item of revenue when compared to the previous year does not necessarily mean that less was received from that particular source than in the previous year, but merely that the proportions have altered.

On the expenditure side, education accounted for the largest share of the total net general expenditure, 28.8 per cent; in 1961-62, this percentage was 27.1 per cent. Expenditure on transportation and communications accounted for 20.7 per cent and expenditure on health for 19.1 per cent of the total net general expenditure.

**Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1963**

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government .....	5.9	4.7	4.9	4.1	4.9	3.4	3.0	4.5	3.1	4.9	9.3	4.3	4.1
Protection of persons and property .....	3.6	2.2	3.0	3.0	4.7	4.8	4.4	4.1	5.5	4.5	7.1	16.1	4.6
Transportation and communications .....	20.6	34.9	24.7	28.6	17.7	21.7	19.5	16.8	20.5	24.0	8.0	5.5	20.7
Health .....	15.2	15.9	18.9	19.5	16.9	21.2	22.6	26.8	15.0	16.3	11.3	17.3	19.1
Social welfare .....	11.6	6.1	7.0	6.5	12.9	4.9	9.1	8.7	9.1	8.4	6.2	6.0	8.5
Education .....	30.0	18.9	24.0	16.1	29.1	30.5	26.3	26.5	36.9	24.4	44.1	42.9	28.8
Natural resources and primary industries .....	3.3	4.2	3.9	5.3	7.1	3.5	8.1	7.3	7.1	6.9	0.8	3.0	5.6
Debt charges (exclusive of debt retirement) <sup>1</sup> .....	5.8	8.2	9.9	8.6	3.2	5.0	2.4	-0.6	-5.4	-0.3	1.5	—	3.0
Contributions to other governments .....	1.7	2.1	1.2	6.1	—	2.9	2.5	—	5.9	3.6	3.0	2.4	2.3
All other expenditure .....	2.3	2.8	2.5	2.2	3.5	2.1	2.1	5.9	2.3	7.3	8.7	2.5	3.2
<b>Net general expenditure (exclusive of debt retirement) .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1952 are also shown.

**Net General Revenue**  
**Fiscal Years Ended Nearest to December 31**

Province	1952	1958	1959	1960	1961	1962
millions of dollars						
Newfoundland .....	32	62	60	64	69	76
Prince Edward Island .....	7	13	14	16	18	19
Nova Scotia .....	47	76	91	92	102	114
New Brunswick .....	47	71	77	87	84	90
Quebec .....	285	557	605	641	758	865
Ontario .....	365	647	778	833	927	1,095
Manitoba .....	55	77	100	104	118	131
Saskatchewan .....	91	141	146	149	157	201
Alberta .....	144	236	279	246	273	294
British Columbia .....	185	296	314	320	347	364
Yukon Territory .....	..	2	2	2	2	3
Northwest Territories .....	..	1	1	2	2	4
<b>Totals .....</b>	<b>1,258</b>	<b>2,179</b>	<b>2,467</b>	<b>2,556</b>	<b>2,857</b>	<b>3,256</b>

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

Province	1952	1958	1959	1960	1961	1962
millions of dollars						
Newfoundland .....	29	62	65	75	83	101
Prince Edward Island .....	7	14	20	15	19	23
Nova Scotia .....	46	86	92	112	107	113
New Brunswick .....	45	71	80	95	95	101
Quebec .....	313	533	601	749	848	952
Ontario .....	372	742	898	937	1,037	1,172
Manitoba .....	42	98	128	137	137	146
Saskatchewan .....	80	137	142	150	159	179
Alberta .....	104	215	235	266	279	282
British Columbia .....	169	267	283	332	339	357
Yukon Territory .....	..	2	2	3	3	5
Northwest Territories .....	..	2	1	2	2	4
<b>Totals .....</b>	<b>1,207</b>	<b>2,229</b>	<b>2,547</b>	<b>2,873</b>	<b>3,108</b>	<b>3,435</b>



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

Source	1952 <sup>1</sup>	1958	1959	1960	1961	1962
millions of dollars						
<b>Taxes:</b>						
Corporations:						
Tax on premium income of insurance companies .....	—	29	30	31	33	33
Other .....	14	19	20	21	22	23
Income — Corporations .....	65	226	249	269	268	395
Individuals .....	—	48	54	61	85	360
<b>Sales:</b>						
Motor fuel and fuel oil .....	201	364	383	403	450	484
General .....	101	187	209	212	355	516
All other sales taxes .....	39	53	55	57	61	65
Succession duties .....	33	56	56	60	66	72
Hospital insurance premiums .....	21	10	94	116	122	119
All other taxes .....	13	18	18	17	20	20
<b>Totals, taxes</b> .....	<b>487</b>	<b>1,010</b>	<b>1,168</b>	<b>1,247</b>	<b>1,482</b>	<b>2,087</b>
<b>Government of Canada:</b>						
Statutory subsidies <sup>2</sup> .....	26	60	54	54	57	66
Federal-provincial tax-sharing arrangements .....	303 <sup>3</sup>	399	461	481	479	24
Federal-Provincial Fiscal Arrangements Act, 1962 .....	—	—	—	—	—	179
Share of income tax on power utilities .....	4	9	5	4	6	10
<b>Totals, Government of Canada</b> .....	<b>333</b>	<b>468</b>	<b>520</b>	<b>539</b>	<b>542</b>	<b>279</b>
<b>Privileges, licences, and permits:</b>						
Liquor control and regulation .....	31	39	45	47	51	53
Motor vehicles .....	81	146	165	172	182	187
Natural resources .....	155	259	303	277	296	315
Other .....	14	23	27	28	32	34
<b>Totals, privileges, licences and permits</b> .....	<b>281</b>	<b>467</b>	<b>540</b>	<b>524</b>	<b>561</b>	<b>589</b>
Liquor profits .....	126	175	180	186	197	217
All other revenue .....	31	59	59	60	75	84
<b>Totals, net general revenue</b> .....	<b>1,258</b>	<b>2,179</b>	<b>2,467</b>	<b>2,556</b>	<b>2,857</b>	<b>3,256</b>

<sup>1</sup> Figures for Yukon and Northwest Territories are excluded as they were not available.

<sup>2</sup> Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

<sup>3</sup> Represents Federal tax rental agreement.

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

Function	1952 <sup>1</sup>	1958	1959	1960	1961	1962
millions of dollars						
General government .....	48	95	111	125	135	142
Protection of persons and property .....	67	116	126	136	141	158
Transportation and communications .....	367	622	680	713	659	711
Health .....	192	330	437	509	600	655
Social welfare .....	95	192	206	258	275	292
Education .....	221	523	603	700	841	988
Natural resources and primary industries .....	94	158	174	201	202	192
Debt charges (exclusive of debt retirement) .....	57	55	57	67	84	102
Contributions to municipalities .....	27	62	66	70	71	78
All other expenditure .....	39	76	87	94	100	117
<b>Net general expenditure (exclusive of debt retirement)</b> .....	<b>1,207</b>	<b>2,229</b>	<b>2,547</b>	<b>2,873</b>	<b>3,108</b>	<b>3,435</b>

<sup>1</sup> Figures for Yukon and Northwest Territories 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 Provinces of Saskatchewan and British Columbia do not maintain 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 (\$90 million in 1962-63) 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. 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
Newfoundland:		Ontario:	
Tax on fire insurance premiums .....	268	Fire marshal tax .....	628
Public Utilities Act .....	63	Security transfer tax .....	2,981
<b>Total</b> .....	<b>331</b>	Land transfer tax .....	3,844
		<b>Total</b> .....	<b>7,453</b>
Prince Edward Island:			
Crop insurance premiums .....	2	Manitoba:	
		Crop insurance premiums .....	669
Nova Scotia:		Fire prevention tax .....	70
Tax on fire insurance premiums .....	37	<b>Total</b> .....	<b>739</b>
Public Utilities Act .....	59		
<b>Total</b> .....	<b>96</b>	Saskatchewan:	
		Crop insurance premiums .....	173
New Brunswick:		Fire prevention assessment levy .....	90
Fire prevention tax on premiums .....	51	<b>Total</b> .....	<b>263</b>
Public Utilities Act .....	42		
<b>Total</b> .....	<b>93</b>	Alberta:	
		Fire prevention tax .....	45
Quebec:			
Tax on fire insurance premiums .....	216	British Columbia:	
Security transfer tax .....	1,547	Tax on fire insurance premiums .....	240
Property transfer tax .....	78		
<b>Total</b> .....	<b>1,841</b>		

**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, payments under the federal-provincial fiscal arrangements act have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, items 8 and 19.

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

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

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

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

#### Newfoundland:

Board of Commissioners of Public Utilities<sup>1</sup>  
Co-operative Development Loan Board  
Farm Development Loan Board  
Fisheries Assistance Fund  
Fisheries Development Authority  
Fisheries Loan Board  
Gander Hospital Corporation Limited  
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  
Technical College Building Corporation Limited  
Unsatisfied Judgment Fund<sup>2</sup>  
Vocational Schools (Western) Building Corporation Limited

#### Prince Edward Island:

Crop Insurance Board  
Farm Establishment (Loan) Board  
Fishermen'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>  
Fishermen's Loan Board  
Industrial Expansion Fund  
Research Foundation  
Special Reserve Account  
Unsatisfied Judgment Fund<sup>1</sup>

#### 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>

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See footnotes at end of list, page 16.

## Ontario:

Housing Corporation Limited  
Motor Vehicle Accident Claims Fund<sup>4</sup>  
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<sup>5</sup>

## 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>6</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 - Concluded:

Saskatchewan Agricultural Research Foundation  
Saskatchewan Hospitalization Fund<sup>1</sup>  
Saskatchewan Medical Care Insurance Commission<sup>1</sup>  
Saskatchewan Research Council

## 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 1962.

<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, 1963.

<sup>4</sup> Nine months ended March 31, 1963. Fund opened July 1, 1962.

<sup>5</sup> Three months ended June 30, 1962. Fund closed as of this date.

<sup>6</sup> Twelve months ended July 31, 1963.

<sup>7</sup> Nine months ended December 31, 1962.

**Table 7 - Specified Amounts Received from Other Governments**

The overall total shown for each province on this table is in agreement with item 8 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 57) 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.

The amounts received from local governments (items 60 to 70) 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.

January 29, 1965.



TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1963<sup>1</sup>

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	<b>Taxes<sup>2</sup></b> .....	<b>30,904</b>	<b>8,920</b>	<b>53,082</b>	<b>39,721</b>
	Other governments:				
	Government of Canada:				
2	Statutory subsidies .....	20,156 <sup>3</sup>	4,157 <sup>4</sup>	12,632 <sup>4</sup>	12,245 <sup>4</sup>
3	Federal-Provincial Fiscal Arrangements Act, 1962 <sup>2</sup> .....	13,919	3,227	23,295	16,838
4	Share of income tax on power utilities .....	171	52	487	40
5	Contributions <sup>6</sup> .....	31,930	6,058	29,045	27,235
6	<b>Totals, Government of Canada</b> .....	<b>66,176</b>	<b>13,494</b>	<b>65,459</b>	<b>56,358</b>
7	Municipalities — Contributions <sup>6</sup> .....	36	2	585	—
8	<b>Totals, other governments</b> .....	<b>66,212</b>	<b>13,496</b>	<b>66,044</b>	<b>56,358</b>
	Privileges, licences and permits:				
9	Liquor control and regulation .....	2,376	25	303	202
10	Motor vehicles .....	3,017	808	6,236	5,135
11	Natural resources .....	1,488	17	1,415	3,618
12	Other .....	611	134	693	632
13	<b>Totals, privileges, licences and permits</b> .....	<b>7,492</b>	<b>984</b>	<b>8,647</b>	<b>9,587</b>
14	<b>Sales and services</b> .....	<b>2,166</b>	<b>984</b>	<b>3,219</b>	<b>2,743</b>
15	<b>Fines and penalties</b> .....	<b>412</b>	<b>62</b>	<b>327</b>	<b>272</b>
	Interest, discount, premium and exchange: <sup>7</sup>				
16	Interest .....	600	195	3,693	3,325
17	Profit on foreign exchange .....	1	—	—	—
18	Other .....	—	—	—	—
19	<b>Totals, interest, discount, premium and exchange</b> .....	<b>601</b>	<b>195</b>	<b>3,693</b>	<b>3,325</b>
	Government enterprises:				
20	Liquor profits .....	2,604	1,415	12,787	9,642
21	Other <sup>8</sup> .....	—	—	28	—
22	<b>Totals, government enterprises</b> .....	<b>2,604</b>	<b>1,415</b>	<b>12,815</b>	<b>9,642</b>
23	<b>Other revenue</b> .....	<b>30</b>	<b>12</b>	<b>264</b>	<b>73</b>
24	<b>Sub-totals</b> .....	<b>110,421</b>	<b>26,068</b>	<b>148,091</b>	<b>121,721</b>
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure .....	71	4	17	37
26	Repayment of advances credited to revenue .....	7	21	—	—
27	Other .....	—	—	—	—
28	<b>Totals, non-revenue and surplus receipts</b> .....	<b>78</b>	<b>25</b>	<b>17</b>	<b>37</b>
29	<b>Totals, gross general revenue</b> .....	<b>110,499</b>	<b>26,093</b>	<b>148,108</b>	<b>121,758</b>
30	Population (000's) <sup>9</sup> .....	470	106	746	607
31	Gross general revenue per capita (\$) .....	235	246	199	201

<sup>1</sup> Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction, and Table 5.

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

<sup>3</sup> Consists of Atlantic Provinces Adjustment Grant 10,500, additional subsidy 8,000 and annual statutory subsidies 1,656.

<sup>4</sup> Includes Atlantic Provinces Adjustment Grant: P.E.I. 3,500; N.S. 10,500; N.B. 10,500.

<sup>5</sup> Federal tax abstention grant.

<sup>6</sup> See Table 7 for a breakdown of the functions of expenditure towards which the contributions were made.

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										
596,791	856,751	76,660	107,047	89,452	227,215	2,086,543	727	301	2,087,571	1
3,963	4,624	2,089	2,115	2,816	1,673	66,470	—	—	66,470	2
77,859	-177	18,712	28,380	14,218	2,502	198,773	1,335 <sup>2</sup>	2,141 <sup>3</sup>	202,249	3
4,559	968	47	30	2,763	1,090	10,207	—	—	10,207	4
216,867	314,035	34,243	37,606	64,718	78,155	839,892	1,615	1,217	842,724	5
303,248	319,450	55,091	68,131	84,515	83,420	1,115,342	2,950	3,358	1,121,650	6
3,470	1,091	353	430	7,167	884	14,018	—	—	14,018	7
306,718	320,541	55,444	68,561	91,682	84,304	1,129,360	2,950	3,358	1,135,668	8
18,845	26,465	2,968	96	1,122	571	52,973	11	78	53,062	9
46,349	71,862	8,092	8,496	15,443	21,116	186,554	207	68	186,829	10
35,627	43,468	4,670	28,025	129,922	67,220	315,470	29	53	315,552	11
12,827	9,411	2,126	1,574	2,692	3,107	33,807	102	21	33,930	12
113,648	151,206	17,856	38,191	149,179	92,014	588,804	349	220	589,373	13
18,238	22,923	3,025	7,316	9,833	10,223	80,670	53	26	80,749	14
1,636	2,653	456	805	2,009	775	9,407	24	21	9,452	15
6,929	27,179	14,212	24,809	15,865	2,137	98,944	26	—	98,970	16
—	1	—	—	—	—	2	—	—	2	17
—	198	—	179	—	—	377	—	—	377	18
6,929	27,378	14,212	24,988	15,865	2,137	99,323	26	—	99,349	19
43,269	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,816	20
2,816	—	—	4,254	1,220	—	8,318	—	—	8,318	21
46,085	63,177	12,391	18,660	25,755	30,911	223,455	921	758	225,134	22
2,629	569	27	240	86	358	4,288	9	2	4,299	23
1,092,674	1,445,198	180,071	265,808	383,861	447,937	4,221,850	5,059	4,686	4,231,595	24
2,567	477	335	64	766	56	4,394	5	41	4,440	25
—	—	94	112	3	117	354	—	—	354	26
—	—	—	94	—	—	94	—	—	94	27
2,567	477	429	270	769	173	4,842	5	41	4,888	28
1,095,241	1,445,675	180,500	266,078	384,630	448,110	4,226,692	5,064	4,727	4,236,483	29
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	30
204	228	193	286	281	270	228	338	197	228	31

<sup>1</sup> Excludes net sinking fund earnings as follows: Nfld. 836; P.E.I. 201; N.S. 3,094; N.B. 3,031; Que. 5,777; Ont. 3,411; Man. 2,351 (reserve for debt retirement); Sask. 265; Alta. nil; B.C. 2,825.

<sup>2</sup> N.S. — Surplus — Keltic Lodge; Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.

<sup>3</sup> Population at June 1, 1962 as estimated by the Census Division, Dominion Bureau of Statistics.



TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963<sup>1</sup>

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative <sup>2</sup> .....	5,387	905	5,150	3,556
2	Legislative .....	521	155	359	492
3	Research, planning and statistics .....	—	—	9	40
4	<b>Totals, general government</b> .....	<b>5,908</b>	<b>1,060</b>	<b>5,518</b>	<b>4,088</b>
Protection of persons and property:					
5	Law enforcement .....	476	90	610	679
Corrections:					
6	Juvenile delinquents .....	129	13	441	493
7	Other offenders .....	434	87	21	263
8	Police protection .....	1,830	148	823	617
9	Other .....	843	165	1,561	989
10	<b>Totals, protection of persons and property</b> .....	<b>3,712</b>	<b>503</b>	<b>3,456</b>	<b>3,041</b>
Transportation and communications:					
11	Airways .....	—	—	—	—
12	Highways, roads and bridges .....	22,646	9,224	29,749	30,923
13	Railways .....	—	—	—	—
14	Telephone, telegraph and wireless .....	—	—	30	—
15	Waterways .....	—	9	512	573
16	Other .....	20	6	18	—
17	<b>Totals, transportation and communications</b> .....	<b>22,666</b>	<b>9,239</b>	<b>30,309</b>	<b>31,496</b>
Health and social welfare:					
Health:					
18	General health .....	256	102	269	372
19	Public health .....	1,485	569	3,120	2,775
20	Medical, dental and allied services .....	1,979	136	259	283
21	Hospital care .....	25,549	4,948	34,152	31,766
22	<b>Totals, health</b> .....	<b>29,269</b>	<b>5,755</b>	<b>37,800</b>	<b>35,196</b>
Social welfare:					
23	Aid to aged persons .....	4,219	1,289	4,134	4,343
24	Aid to blind persons .....	352	63	614	558
25	Aid to unemployed and unemployables <sup>3</sup> .....	12,498	834	6,825	4,101
26	Mothers' allowances .....	—	142	—	1,343
27	Child welfare .....	532	178	902	477
28	Labour .....	77	7	427	359
29	Other social welfare .....	1,125	47	142	372
30	<b>Totals, social welfare</b> .....	<b>18,803</b>	<b>2,560</b>	<b>13,044</b>	<b>11,553</b>
31	<b>Totals, health and social welfare</b> .....	<b>48,072</b>	<b>8,315</b>	<b>50,844</b>	<b>46,749</b>
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries .....	259	38	522	221
33	Parks, beaches and other recreational areas .....	10	190	163	135
34	Physical culture .....	11	46	420	56
35	Other .....	3	6	94	12
36	<b>Totals, recreational and cultural services</b> .....	<b>283</b>	<b>280</b>	<b>1,199</b>	<b>424</b>
Education:					
37	Schools operated by local authorities .....	18,090 <sup>6</sup>	3,297	19,414	11,549
38	Universities, colleges, and other schools .....	21,349	2,291	10,174	8,251
39	Education of the handicapped .....	226	20	242	188
40	Superannuation and pensions .....	— 47 <sup>9</sup>	2	2,027	266
41	Other .....	681	158	951	304
42	<b>Totals, education</b> .....	<b>40,299</b>	<b>5,768</b>	<b>32,808</b>	<b>20,556</b>

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
40,832	36,245	3,564	6,368	8,167	16,713	126,887	428	143	127,458	1
5,878	1,587	835	578	451	802	11,658	31	25	11,714	2
178	1,294	—	1,096	94	151	2,862	—	—	2,862	3
<b>46,888</b>	<b>39,126</b>	<b>4,399</b>	<b>8,042</b>	<b>8,712</b>	<b>17,666</b>	<b>141,407</b>	<b>459</b>	<b>168</b>	<b>142,034</b>	<b>4</b>
15,686	6,345	1,467	1,696	3,007	2,615	32,671	332	107	33,110	5
728	4,854	633	129	1,589	1,485	10,494	—	—	10,494	6
5,601	15,715	1,357	1,485	2,926	6,028	33,917	—	77	33,994	7
11,298	15,091	1,007	1,188	1,882	2,312	36,196	—	394	36,590	8
11,911	17,845	2,066	2,914	6,658	3,709	48,661	18	86	48,765	9
<b>45,224</b>	<b>59,850</b>	<b>6,530</b>	<b>7,412</b>	<b>16,062</b>	<b>16,149</b>	<b>161,939</b>	<b>350</b>	<b>664</b>	<b>162,953</b>	<b>10</b>
493	—	—	20	—	—	513	—	4	517	11
178,445	261,098	29,535	30,219	59,113	94,682	745,634	396	214	746,244	12
—	—	162	—	—	—	162	—	—	162	13
—	—	—	438	—	—	468	—	—	468	14
1,419	20	41	363	392	1,757	5,086	1	—	5,087	15
13	—	—	—	—	—	57	—	—	57	16
<b>180,370</b>	<b>261,118</b>	<b>29,738</b>	<b>31,040</b>	<b>59,505</b>	<b>96,439</b>	<b>751,920</b>	<b>397</b>	<b>218</b>	<b>752,535</b>	<b>17</b>
2,993	4,703	882	610	1,357	1,440	12,984	82	32	13,098	18
18,975	14,201	3,787	5,969	3,707	7,269	61,857	247	415	62,519	19
2,345	2,821	573	6,246	2,644	5,044	22,330	2	6	22,338	20
250,295	358,489	47,835	57,242	72,668	80,948	963,892	736	1,215	965,843	21
<b>274,608</b>	<b>380,214</b>	<b>53,077</b>	<b>70,067</b>	<b>80,376</b>	<b>94,701</b>	<b>1,061,063</b>	<b>1,067</b>	<b>1,668</b>	<b>1,063,798</b>	<b>22</b>
40,062	26,086	4,673	7,897	12,366	17,253	122,322	135	109	122,566	23
2,363	1,523	338	456	405	611	7,283	3	31	7,317	24
75,495	39,327	11,568	10,878	15,271	26,665	203,462	111	138	203,711	25
20,743	12,870	—	—	1,407	—	36,505	—	—	36,505	26
32,422	6,632	2,021	1,564	2,923	3,858	51,509	89	59	51,657	27
3,926	2,022	333	277	462	475	8,365	1	—	8,366	28
9,558	3,420	1,766	3,198	2,301	2,089	24,018	88	14	24,120	29
<b>184,569</b>	<b>91,880</b>	<b>20,699</b>	<b>24,270</b>	<b>35,135</b>	<b>50,951</b>	<b>453,464</b>	<b>427</b>	<b>351</b>	<b>454,242</b>	<b>30</b>
<b>459,177</b>	<b>472,094</b>	<b>73,776</b>	<b>94,337</b>	<b>115,511</b>	<b>145,652</b>	<b>1,514,527</b>	<b>1,494</b>	<b>2,019</b>	<b>1,518,040</b>	<b>31</b>
1,425	2,413	87	509	10	574	6,058	29	2	6,089	32
506	8,322	1,069	1,637	2,246	2,246	16,524	53	41	16,618	33
250	196	55	154	—	192	1,380	8	9	1,397	34
2,323	1,204	9	2,160	1,091 <sup>5</sup>	200	7,102	58	16	7,176	35
<b>4,504</b>	<b>12,135</b>	<b>1,220</b>	<b>4,460</b>	<b>3,347</b>	<b>3,212</b>	<b>31,064</b>	<b>148</b>	<b>68</b>	<b>31,280</b>	<b>36</b>
175,851	378,480	28,368	35,917	86,679	67,051	824,696	3,089 <sup>7</sup>	1,739 <sup>8</sup>	829,524	37
95,811	80,603	11,761	13,087	36,288	20,491	300,106	—	—	300,106	38
5	6,782	118	423	728	552	9,284	—	—	9,284	39
69	19,006	524	1,095	1	3,658	26,601	—	—	26,601	40
25,109	2,938	950	1,294	947	1,446	34,776	4	11	34,791	41
<b>296,845</b>	<b>487,809</b>	<b>41,721</b>	<b>51,816</b>	<b>124,643</b>	<b>93,198</b>	<b>1,195,463</b>	<b>3,093</b>	<b>1,750</b>	<b>1,200,306</b>	<b>42</b>



TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game.....	1,692	81	472	462
44	Forests .....	1,071	160	1,837	3,323
45	Lands: Settlement and agriculture .....	699	874	1,557	1,648
46	Minerals and mines .....	147	2	1,017	173
47	Water resources .....	—	—	62	37
48	Other .....	88	63	139	407
49	<b>Totals, natural resources and primary industries....</b>	<b>3,697</b>	<b>1,180</b>	<b>5,084</b>	<b>6,050</b>
50	<b>Trade and industrial development .....</b>	<b>472</b>	<b>244</b>	<b>1,007</b>	<b>890</b>
51	<b>Local government planning and development.....</b>	<b>340</b>	<b>26</b>	<b>153</b>	<b>377</b>
	Debt charges:				
52	Commission on bond or debenture sales and other management charges .....	193	1	15	100
53	Discount (or amount amortized) on provincial bond sales .....	110	52	749	376
54	Interest .....	6,144	1,992	14,159	11,546
55	Loss on foreign exchange.....	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	—	—	—
57	<b>Totals, debt charges exclusive of debt retirement<sup>10</sup></b>	<b>6,447</b>	<b>2,045</b>	<b>14,923</b>	<b>12,022</b>
58	<b>Unconditional grants to local governments<sup>11</sup> .....</b>	<b>1,765</b>	<b>470</b>	<b>1,329</b>	<b>6,155</b>
59	<b>Contributions to government enterprises<sup>12</sup> .....</b>	<b>1,200</b>	<b>—</b>	<b>286</b>	<b>—</b>
	Other expenditure:				
60	Civil defence .....	47	24	347	186
61	Housing .....	36	16	54	—
62	Winter works projects in municipalities .....	292	151	80	—
63	Other .....	—	105 <sup>13</sup>	54	60
64	<b>Totals, other expenditure .....</b>	<b>375</b>	<b>296</b>	<b>535</b>	<b>226</b>
65	<b>Sub-totals .....</b>	<b>135,236</b>	<b>29,426</b>	<b>147,451</b>	<b>132,074</b>
	Non-expense and surplus payments:				
66	Advances charged to current account .....	—	12	32	350
67	Refunds of previous years' revenue .....	—	—	8	—
68	Other .....	—	—	9	167
69	<b>Totals, non-expense and surplus payments .....</b>	<b>—</b>	<b>12</b>	<b>49</b>	<b>517</b>
70	<b>Totals, gross general expenditure exclusive of debt retirement<sup>10</sup> .....</b>	<b>135,236</b>	<b>29,438</b>	<b>147,500</b>	<b>132,591</b>
71	Population (000's) <sup>18</sup> .....	470	106	746	607
72	Gross general expenditure exclusive of debt retirement per capita (\$) .....	288	278	198	218

<sup>1</sup> Not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

<sup>2</sup> Includes expenditures on public buildings serving a number of functions.

<sup>3</sup> Includes expenditures on permanent total disability pensions.

<sup>4</sup> Replaced by "Social Assistance" which is included in item 25.

<sup>5</sup> Includes expenditures re provincial auditoriums at Edmonton and Calgary 608.

<sup>6</sup> Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

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

<sup>8</sup> Includes 924 paid to federal government day schools for pupils other than Indians and Eskimos; 151 grants to local school districts; and 211 paid to denominational and private schools.

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

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



TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1963 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,066	3,291	533	344	887	1,283	19,111	18	120	19,249	43
15,986	19,461	1,409	1,243	7,283	17,385	69,158	4	—	69,162	44
37,222	10,322	5,256	8,635	6,968	4,637	77,818	—	—	77,818	45
2,436	3,019	550	1,432	4,595	3,322	16,693	12	—	16,705	46
1,924	7,221	1,381	1,003	1,122	601	13,351	6	—	13,357	47
3,758	2,233	5,551	2,155	509	508	15,411	—	—	15,411	48
<b>71,392</b>	<b>45,547</b>	<b>14,680</b>	<b>14,812</b>	<b>21,364</b>	<b>27,736</b>	<b>211,542</b>	<b>40</b>	<b>120</b>	<b>211,702</b>	49
<b>5,410</b>	<b>4,998</b>	<b>1,204</b>	<b>3,567</b>	<b>582</b>	<b>1,345</b>	<b>19,719</b>	<b>29</b>	<b>12</b>	<b>19,760</b>	50
<b>802</b>	<b>2,878</b>	<b>384</b>	<b>1,203</b>	<b>1,500</b>	<b>490</b>	<b>8,153</b>	<b>289</b>	<b>26</b>	<b>8,468</b>	51
71	270	458	152	129	—	1,389	—	—	1,389	52
1,059	3,604	1,293	607	—	—	7,850	—	—	7,850	53
35,902	81,654	15,904	23,012	524	553	191,390	99	—	191,489	54
—	406	87	—	—	—	493	—	—	493	55
415	—	—	—	—	446	861	—	—	861	56
<b>37,447</b>	<b>85,934</b>	<b>17,742</b>	<b>23,771</b>	<b>653</b>	<b>999</b>	<b>201,983</b>	<b>99</b>	<b>—</b>	<b>202,082</b>	57
<b>250</b>	<b>34,302</b>	<b>3,613</b>	<b>12</b>	<b>16,629</b>	<b>12,859</b>	<b>77,384</b>	<b>149</b>	<b>93</b>	<b>77,626</b>	58
—	<b>921</b>	—	—	—	<b>3,198</b>	<b>5,605</b>	—	—	<b>5,605</b>	59
839	1,697	299	119	608	804	4,970	—	—	4,970	60
7,472	275	—	10	—	1,258	9,121	—	—	9,121	61
18,671	8,186	811	2,610	3,582	4,999	39,382	—	30	39,412	62
1,029 <sup>14</sup>	39	86	251	4	15,172 <sup>15</sup>	16,800	—	—	16,800	63
<b>28,031</b>	<b>10,197</b>	<b>1,196</b>	<b>2,990</b>	<b>4,194</b>	<b>22,233</b>	<b>70,273</b>	—	<b>30</b>	<b>70,303</b>	64
<b>1,176,340</b>	<b>1,516,909</b>	<b>196,203</b>	<b>243,462</b>	<b>372,702</b>	<b>441,176</b>	<b>4,390,979</b>	<b>6,547</b>	<b>5,168</b>	<b>4,402,694</b>	65
—	—	91	—	2	— 126	361	—	—	361	66
—	5,499 <sup>16</sup>	70	94	272	—	5,943	—	—	5,943	67
6,265 <sup>17</sup>	401	—	231	—	—	7,073	28	—	7,101	68
<b>6,265</b>	<b>5,900</b>	<b>161</b>	<b>325</b>	<b>274</b>	<b>— 126</b>	<b>13,377</b>	<b>28</b>	<b>—</b>	<b>13,405</b>	69
<b>1,182,605</b>	<b>1,522,809</b>	<b>196,364</b>	<b>243,787</b>	<b>372,976</b>	<b>441,050</b>	<b>4,404,356</b>	<b>6,575</b>	<b>5,168</b>	<b>4,416,099</b>	70
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	71
220	240	210	262	272	266	238	438	215	238	72

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

<sup>12</sup> Consists of: Nfld. - Northern Labrador Affairs (net) 122, Power Commission re rural electrification 1,078; 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 3,048, Power Commission 150.

<sup>13</sup> Includes rural electrification 100.

<sup>14</sup> Includes rural electrification bureau 646.

<sup>15</sup> Includes home-owners' subsidy 15,159.

<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, 1962, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1963<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	357	105	958	731
2	Other	—	—	—	—
	Income:				
3	Corporations <sup>2</sup>	4,782	1,475	7,318	5,841
4	Individuals <sup>3</sup>	3,056	506	6,611	4,742
5	Property	—	—	97	367
	Sales: <sup>4</sup>				
6	Alcoholic beverages	6	436	6	6
7	Amusements and admissions	79	62	360	278
8	Motor fuel and fuel oil	7,576	2,740	19,813	15,958
9	Tobacco	6	360	6	2,044
10	General	14,723	2,155	17,455	9,663
11	Other commodities and services <sup>7</sup>	—	—	370	—
12	Succession duties	—	—	4 <sup>4</sup>	4
13	Hospital insurance premiums	—	1,079	6	—
14	Other <sup>5</sup>	331	2	96	93
15	<b>Totals, taxes</b>	<b>30,904</b>	<b>8,920</b>	<b>53,082</b>	<b>39,721</b>
	Government of Canada:				
16	Statutory subsidies	1,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1962:				
17	Share of federal estate tax	318	50	2,323	903
18	Equalization (including stabilization)	13,329	2,952	18,187	15,272
19	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500
20	Newfoundland additional grant	8,000	—	—	—
	Federal-Provincial Tax-sharing Arrangements Act 1956, adjustments:				
21	Tax rental agreements	84	355	1,443	421
22	Tax equalization	188	122	1,342	242
23	Revenue stabilization	—	-252	—	—
24	Share of income tax on power utilities	171	52	487	40
25	<b>Totals, Government of Canada (Items 16 to 24)</b>	<b>34,246</b>	<b>7,436</b>	<b>36,414</b>	<b>29,123</b>
	Privileges, licences, and permits:				
26	Liquor control and regulation	2,376	25	303	202
27	Motor vehicles	3,017	808	6,236	5,135
28	Natural resources	1,488	17	1,415	3,618
29	Other	611	134	693	632
30	<b>Totals, privileges, licences, and permits</b>	<b>7,492</b>	<b>984</b>	<b>8,647</b>	<b>9,587</b>
31	<b>Sales and services</b>	<b>365</b>	<b>346</b>	<b>2,222</b>	<b>1,666</b>
32	<b>Fines and penalties<sup>11</sup></b>	<b>412</b>	<b>62</b>	<b>327</b>	<b>272</b>
	Government enterprises:				
33	Liquor profits	2,604	1,415	12,787	9,642
34	Other <sup>12</sup>	—	—	28	—
35	<b>Totals, government enterprises</b>	<b>2,604</b>	<b>1,415</b>	<b>12,815</b>	<b>9,642</b>
36	<b>Other revenue</b>	<b>30</b>	<b>12</b>	<b>264</b>	<b>73</b>
37	<b>Sub-totals</b>	<b>76,053</b>	<b>19,175</b>	<b>113,771</b>	<b>90,084</b>
	Non-revenue and surplus receipts:				
38	Refunds of previous years' expenditure	71	4	17	37
39	Repayment of advances credited to revenue	7	21	—	—
40	Other	—	—	—	—
41	<b>Totals, non-revenue and surplus receipts</b>	<b>78</b>	<b>25</b>	<b>17</b>	<b>37</b>
42	<b>Totals, net general revenue</b>	<b>76,131</b>	<b>19,200</b>	<b>113,788</b>	<b>90,121</b>
43	Population ('000's) <sup>13</sup>	470	106	746	607
44	Net general revenue per capita (\$)	162	181	153	148

<sup>1</sup> Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction and Table 5 for explanation of difference between this table and Table 1.

<sup>2</sup> Collected by the federal government for all provinces except Quebec and Ontario.

<sup>3</sup> Collected by the federal government for all provinces except Quebec.

<sup>4</sup> Collection of arrears.

<sup>5</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. 28; N.S. 104; N.B. 88; Que. 1,954; Ont. 1,621; Man. 288; Sask. 414; Alta. 916; B.C. 499. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 82; N.S. 464; N.B. 440; Que. 5,934; Ont. 4,002; Man. 4; Sask. 1,000; Alta. 3; B.C. 3,057.



TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1963<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,581	12,747	1,311	938	2,251	3,047	33,026	—	—	33,026	1
19,146	3,869	—	—	—	—	23,015	—	—	23,015	2
119,711	169,118	16,810	10,842	25,922	33,521	395,340	—	—	395,340	3
98,318	152,021	20,380	14,292	24,000	35,995	359,921	—	—	359,921	4
—	1,673	—	13 <sup>4</sup>	—	6,558	8,708	278	15	9,001	5
—	—	—	6	—	6	436	84	—	520	6
8,954	11,497	761	105	921	2,361	25,378	21	—	25,399	7
120,550	182,960	23,620	27,962	36,311	45,549	483,039	344	286	483,669	8
25,954	—	—	—	—	—	28,358	—	—	28,358	9
153,088	179,339	—	39,237	—	99,944	515,604	—	—	515,604	10
10,806	—	—	—	—	—	11,176	—	—	11,176	11
27,842	44,149	1	12 <sup>4</sup>	2 <sup>4</sup>	—	72,014	—	—	72,014	12
—	91,925	13,038	13,383 <sup>8</sup>	—	—	119,425	—	—	119,425	13
1,841	7,453	739	263	45	240	11,103	—	—	11,103	14
<b>596,791</b>	<b>856,751</b>	<b>76,660</b>	<b>107,047</b>	<b>89,452</b>	<b>227,215</b>	<b>2,086,543</b>	<b>727</b>	<b>301</b>	<b>2,087,571</b>	<b>15</b>
3,963	4,624	2,089	2,115	2,816	1,673	23,470	—	—	23,470	16
—	—	2,419	942	2,353	7,320	16,628	—	—	16,628	17
66,392	—	12,250	23,284	6,956	—	158,622	1,335 <sup>10</sup>	2,141 <sup>10</sup>	162,098	18
—	—	—	—	—	—	35,000	—	—	35,000	19
—	—	—	—	—	—	8,000	—	—	8,000	20
—	-177	1,081	-208	3,758	2,331	9,088	—	—	9,088	21
11,467	—	2,962	4,362	1,151	-3,710	18,126	—	—	18,126	22
—	—	—	—	—	-3,439	-3,691	—	—	-3,691	23
4,559	968	47	30	2,763	1,090	10,207	—	—	10,207	24
<b>86,381</b>	<b>5,415</b>	<b>20,848</b>	<b>30,525</b>	<b>19,797</b>	<b>5,265</b>	<b>275,450</b>	<b>1,335<sup>10</sup></b>	<b>2,141<sup>10</sup></b>	<b>278,926</b>	<b>25</b>
18,845	26,465	2,968	96	1,122	571	52,973	11	78	53,062	26
46,349	71,862	8,092	8,496	15,443	21,116	186,554	207	68	186,829	27
35,627	43,468	4,670	28,025	129,922	67,220	315,470	29	53	315,552	28
12,827	9,411	2,126	1,574	2,624	3,107	33,739	102	21	33,862	29
<b>113,648</b>	<b>151,206</b>	<b>17,856</b>	<b>38,191</b>	<b>149,111</b>	<b>92,014</b>	<b>588,736</b>	<b>349</b>	<b>220</b>	<b>589,305</b>	<b>30</b>
<b>14,852</b>	<b>15,062</b>	<b>1,948</b>	<b>5,548</b>	<b>6,938</b>	<b>7,216</b>	<b>56,163</b>	<b>53</b>	<b>26</b>	<b>56,242</b>	<b>31</b>
<b>1,636</b>	<b>2,653</b>	<b>456</b>	<b>805</b>	<b>2,009</b>	<b>775</b>	<b>9,407</b>	<b>24</b>	<b>21</b>	<b>9,452</b>	<b>32</b>
43,269	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,816	33
2,816	—	—	4,254	1,220	—	8,318	—	—	8,318	34
<b>46,085</b>	<b>63,177</b>	<b>12,391</b>	<b>18,660</b>	<b>25,755</b>	<b>30,911</b>	<b>223,455</b>	<b>921</b>	<b>758</b>	<b>225,134</b>	<b>35</b>
<b>2,629</b>	<b>569</b>	<b>27</b>	<b>240</b>	<b>86</b>	<b>358</b>	<b>4,288</b>	<b>9</b>	<b>2</b>	<b>4,299</b>	<b>36</b>
<b>862,022</b>	<b>1,094,833</b>	<b>130,186</b>	<b>201,016</b>	<b>293,148</b>	<b>363,754</b>	<b>3,244,042</b>	<b>3,418</b>	<b>3,469</b>	<b>3,250,929</b>	<b>37</b>
2,567	477	335	61	766	56	4,391	5	41	4,437	38
—	—	94	112	3	117	354	—	—	354	39
—	—	—	94	—	—	94	—	—	94	40
<b>2,567</b>	<b>477</b>	<b>429</b>	<b>267</b>	<b>769</b>	<b>173</b>	<b>4,839</b>	<b>5</b>	<b>41</b>	<b>4,885</b>	<b>41</b>
<b>864,589</b>	<b>1,095,310</b>	<b>130,615</b>	<b>201,283</b>	<b>293,917</b>	<b>363,927</b>	<b>3,248,881</b>	<b>3,423</b>	<b>3,510</b>	<b>3,255,814</b>	<b>42</b>
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	43
161	173	140	216	215	219	175	228	146	175	44

<sup>6</sup> Taxed under the general sales tax, item 10.

<sup>7</sup> N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

<sup>8</sup> Includes 1,329 premiums for medical care insurance.

<sup>9</sup> For breakdown see Explanatory Comment to Table 3.

<sup>10</sup> Federal tax abatement grant.

<sup>11</sup> Includes liquor fines. See Table 9, item 15.

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

<sup>13</sup> Population at June 1, 1962 as estimated by the Census Division, Dominion Bureau of Statistics.

278,926

3255,814

278,926

3,255,814



TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963<sup>1</sup>

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative <sup>2</sup> .....	5,387	905	5,150	3,556
2	Legislative .....	521	155	359	492
3	Research, planning and statistics .....	—	—	9	40
4	<b>Totals, general government</b> .....	<b>5,908</b>	<b>1,060</b>	<b>5,518</b>	<b>4,088</b>
Protection of persons and property:					
5	Law enforcement .....	476	90	610	679
Corrections:					
6	Juvenile delinquents .....	126	13	374	470
7	Other .....	428	87	21	255
8	Police protection .....	1,830	148	823	617
9	Other .....	829	165	1,561	989
10	<b>Totals, protection of persons and property</b> .....	<b>3,689</b>	<b>503</b>	<b>3,389</b>	<b>3,010</b>
Transportation and communications:					
11	Airways .....	—	—	—	—
12	Highways, roads and bridges .....	20,730	7,803	27,420	28,326
13	Railways .....	—	—	—	—
14	Telephone, telegraph and wireless .....	—	—	30	—
15	Waterways .....	—	9	512	573
16	Other .....	20	6	18	—
17	<b>Totals, transportation and communications</b> .....	<b>20,750</b>	<b>7,818</b>	<b>27,980</b>	<b>28,899</b>
Health and social welfare:					
Health:					
18	General health .....	163	76	123	316
19	Public health .....	725	184	1,934	1,792
20	Medical, dental and allied services .....	1,922	125	196	201
21	Hospital care .....	15,975	3,198	19,190	17,520
22	<b>Totals, health</b> .....	<b>18,785</b>	<b>3,583</b>	<b>21,443</b>	<b>19,739</b>
Social welfare:					
23	Aid to aged persons .....	2,095	716	2,172	2,273
24	Aid to blind persons .....	105	16	153	148
25	Aid to unemployed and unemployables <sup>3</sup> .....	7,770	262	4,116	1,651
26	Mothers' allowances .....	—	142	—	1,343
27	Child welfare .....	523	178	902	465
28	Labour .....	77	7	403	359
29	Other social welfare .....	1,103	44	142	320
30	<b>Totals, social welfare</b> .....	<b>11,673</b>	<b>1,365</b>	<b>7,888</b>	<b>6,559</b>
31	<b>Totals, health and social welfare</b> .....	<b>30,458</b>	<b>4,948</b>	<b>29,331</b>	<b>26,298</b>
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries .....	259	38	522	221
33	Parks, beaches and other recreational areas .....	10	182	129	103
34	Physical culture .....	— 15	16	420	46
35	Other .....	3	6	94	12
36	<b>Totals, recreational and cultural services</b> .....	<b>257</b>	<b>242</b>	<b>1,165</b>	<b>382</b>
Education:					
37	Schools operated by local authorities .....	18,090 <sup>5</sup>	3,297	19,414	11,419
38	Universities, colleges and other schools .....	7,831	781	4,495	4,025
39	Education of the handicapped .....	226	20	242	188
40	Superannuation and pensions .....	— 47 <sup>6</sup>	2	2,027	266
41	Other .....	681	157	949	302
42	<b>Totals, education</b> .....	<b>26,781</b>	<b>4,257</b>	<b>27,127</b>	<b>16,200</b>

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
40,832	36,244	3,564	6,368	8,167	16,713	126,886	428	143	127,457	1
5,878	1,587	835	578	451	802	11,658	31	25	11,714	2
178	1,294	—	1,096	94	151	2,862	—	—	2,862	3
<b>46,888</b>	<b>39,125</b>	<b>4,399</b>	<b>8,042</b>	<b>8,712</b>	<b>17,666</b>	<b>141,406</b>	<b>459</b>	<b>168</b>	<b>142,033</b>	<b>4</b>
15,686	6,345	1,467	1,696	3,007	2,614	32,670	332	107	33,109	5
728	4,564	626	124	1,471	1,480	9,976	—	—	9,976	6
5,601	12,115	1,335	1,455	2,656	5,862	29,815	—	77	29,892	7
11,298	15,091	1,007	1,188	1,882	2,312	36,196	—	394	36,590	8
11,911	17,845	2,066	2,914	6,658	3,709	48,647	18	58	48,723	9
<b>45,224</b>	<b>55,960</b>	<b>6,501</b>	<b>7,377</b>	<b>15,674</b>	<b>15,977</b>	<b>157,304</b>	<b>350</b>	<b>636</b>	<b>158,290</b>	<b>10</b>
493	—	—	20	—	—	513	—	4	517	11
167,077	253,364	28,363	29,270	57,580	84,136	704,069	396	214	704,679	12
—	—	162	—	—	—	162	—	—	162	13
—	—	—	438	—	—	468	—	—	468	14
1,419	20	41	363	392	1,672	5,001	1	—	5,002	15
13	—	—	—	—	—	57	—	—	57	16
<b>169,002</b>	<b>253,384</b>	<b>28,566</b>	<b>30,091</b>	<b>57,972</b>	<b>85,808</b>	<b>710,270</b>	<b>397</b>	<b>218</b>	<b>710,885</b>	<b>17</b>
1,925	3,738	584	415	1,107	1,217	9,664	78	25	9,767	18
11,805	6,477	2,121	3,978	1,541	4,321	34,788	210	346	35,344	19
1,689	2,609	573	6,122	2,533	5,044	21,014	2	6	21,022	20
145,283	235,112	29,848	37,534	37,202	47,561	588,423	265	308	588,996	21
<b>160,702</b>	<b>247,936</b>	<b>33,126</b>	<b>48,049</b>	<b>42,383</b>	<b>58,143</b>	<b>653,889</b>	<b>555</b>	<b>685</b>	<b>655,129</b>	<b>22</b>
22,014	13,806	2,651	5,352	9,859	13,638	74,576	119	55	74,750	23
658	523	124	215	138	291	2,371	1	8	2,380	24
37,796	17,769	6,676	5,198	8,463	9,943	99,644	63	102	99,809	25
20,743	12,870	—	—	1,407	—	36,505	—	—	36,505	26
28,140	6,467	2,021	1,346	2,923	3,469	46,434	42	58	46,534	27
3,792	2,022	333	277	462	475	8,207	1	—	8,208	28
9,545	3,296	1,525	3,152	2,284	1,965	23,376	81	14	23,471	29
<b>122,688</b>	<b>56,753</b>	<b>13,330</b>	<b>15,540</b>	<b>25,536</b>	<b>29,781</b>	<b>291,113</b>	<b>307</b>	<b>237</b>	<b>291,657</b>	<b>30</b>
<b>283,390</b>	<b>304,689</b>	<b>46,456</b>	<b>63,589</b>	<b>67,919</b>	<b>87,924</b>	<b>945,002</b>	<b>862</b>	<b>922</b>	<b>946,786</b>	<b>31</b>
1,425	2,413	87	509	10	574	6,058	29	2	6,089	32
506	7,802	944	1,515	2,081	1,964	15,236	26	33	15,295	33
250	154	18	135	—	192	1,216	—	2	1,218	34
2,323	1,204	9	2,160	1,091 <sup>4</sup>	200	7,102	57	11	7,170	35
<b>4,504</b>	<b>11,573</b>	<b>1,058</b>	<b>4,319</b>	<b>3,182</b>	<b>2,930</b>	<b>29,612</b>	<b>112</b>	<b>48</b>	<b>29,772</b>	<b>36</b>
175,832	263,030	27,958	34,815	86,679	65,120	705,654	2,171 <sup>6</sup>	1,683 <sup>7</sup>	709,508	37
78,336	64,284	8,988	9,972	15,538	16,454	210,704	—	—	210,704	38
5	6,660	118	307	706	536	9,008	—	—	9,008	39
69	19,006	524	1,095	1	3,658	26,601	—	—	26,601	40
22,507	2,834	943	1,294	905	1,368	31,940	4	11	31,955	41
<b>276,749</b>	<b>355,814</b>	<b>38,531</b>	<b>47,483</b>	<b>103,829</b>	<b>87,136</b>	<b>983,907</b>	<b>2,175</b>	<b>1,694</b>	<b>987,776</b>	<b>42</b>



TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963<sup>1</sup> - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
43	Natural resources and primary industries:				
43	Fish and game .....	1,553	76	304	332
44	Forests .....	919	120	1,457	2,911
45	Lands: Settlement and agriculture .....	671	693	1,456	1,496
46	Minerals and mines .....	147	2	1,017	173
47	Water resources .....	—	—	62	37
48	Other .....	88	63	124	407
49	<b>Totals, natural resources and primary industries</b>	<b>3,378</b>	<b>954</b>	<b>4,420</b>	<b>5,356</b>
50	<b>Trade and industrial development</b> .....	<b>472</b>	<b>244</b>	<b>1,007</b>	<b>887</b>
51	<b>Local government planning and development</b> .....	<b>340</b>	<b>26</b>	<b>153</b>	<b>377</b>
52	Debt charges: <sup>9</sup>				
52	Commission on bond or debenture sales and other management charges .....	193	1	15	100
53	Discount (or amount amortized) on provincial bond sales .....	110	52	749	376
54	Interest .....	5,543	1,797	10,466	8,221
55	Loss on foreign exchange .....	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	—	—	—
57	<b>Totals, debt charges exclusive of debt retirement<sup>10</sup></b>	<b>5,846</b>	<b>1,850</b>	<b>11,230</b>	<b>8,697</b>
58	<b>Unconditional grants to local governments<sup>11</sup></b> .....	<b>1,765</b>	<b>470</b>	<b>1,329</b>	<b>6,155</b>
59	<b>Contributions to government enterprises<sup>12</sup></b> .....	<b>1,200</b>	<b>—</b>	<b>286</b>	<b>—</b>
60	Other expenditure:				
60	Civil defence .....	16	7	53	28
61	Housing .....	36	10	54	—
62	Winter works projects in municipalities .....	—	39	35	—
63	Other <sup>13</sup> .....	-28 <sup>14</sup>	105	54	60
64	<b>Totals, other expenditure</b> .....	<b>24</b>	<b>161</b>	<b>196</b>	<b>88</b>
65	<b>Sub-totals</b> .....	<b>100,868</b>	<b>22,533</b>	<b>113,131</b>	<b>100,437</b>
66	Non-expense and surplus payments:				
66	Advances charged to revenue .....	—	12	32	350
67	Refunds of previous years' revenue .....	—	—	8	—
68	Other .....	—	—	9	167
69	<b>Totals, non-expense and surplus payments</b> .....	<b>—</b>	<b>12</b>	<b>49</b>	<b>517</b>
70	<b>Totals, net general expenditure exclusive of debt retirement<sup>10</sup></b> .....	<b>100,868</b>	<b>22,545</b>	<b>113,180</b>	<b>100,954</b>
71	Population (000's) <sup>17</sup> .....	470	106	746	607
72	Net general expenditure exclusive of debt retirement per capita (\$) .....	215	213	152	166

<sup>1</sup> Not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

<sup>2</sup> Includes expenditure on public buildings serving a number of functions.

<sup>3</sup> Includes expenditures on permanent total disability pensions.

<sup>4</sup> See Table 2, footnote 5.

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

<sup>6</sup> Consists of public schools operated by the Territorial Government.

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

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

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



TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1963<sup>1</sup> - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
9,967	3,173	491	344	887	1,283	18,410	18	120	18,548	43
14,224	17,917	982	885	6,674	15,580	61,669	4	—	61,673	44
34,824	10,000	4,829	7,371	6,589	4,475	72,404	—	—	72,404	45
2,436	1,628	550	1,432	4,570	2,208	14,163	12	—	14,175	46
1,924	6,067	1,381	1,003	1,122	601	12,197	6	—	12,203	47
3,751	2,233	3,581	2,081	509	348	13,185	—	—	13,185	48
<b>67,126</b>	<b>41,018</b>	<b>11,814</b>	<b>13,116</b>	<b>20,351</b>	<b>24,495</b>	<b>192,028</b>	<b>40</b>	<b>120</b>	<b>192,188</b>	49
<b>5,382</b>	<b>4,973</b>	<b>1,204</b>	<b>3,542</b>	<b>582</b>	<b>1,345</b>	<b>19,638</b>	<b>29</b>	<b>12</b>	<b>19,679</b>	50
<b>802</b>	<b>2,878</b>	<b>384</b>	<b>1,203</b>	<b>1,500</b>	<b>490</b>	<b>8,153</b>	<b>260</b>	<b>26</b>	<b>8,439</b>	51
71	270	458	—	129	—	1,237	—	—	1,237	52
1,059	3,604	1,293	—	—	—	7,243	—	—	7,243	53
28,973	54,277	1,692	- 1,217	- 15,341	- 1,584	92,827	73	—	92,900	54
—	405	87	—	—	—	492	—	—	492	55
415	—	—	—	—	446	861	—	—	861	56
<b>30,518</b>	<b>58,556</b>	<b>3,530</b>	<b>- 1,217</b>	<b>- 15,212</b>	<b>- 1,138</b>	<b>102,660</b>	<b>73</b>	<b>—</b>	<b>102,733</b>	57
250	34,302	3,613	12	16,629	12,859	77,384	149	93	77,626	58
—	921	—	—	—	3,198	5,605	—	—	5,605	59
189	372	59	59	217	236	1,236	—	—	1,236	60
7,472	275	—	10	—	1,258	9,115	—	—	9,115	61
7,163	2,665	117	790	630	1,637	13,076	—	14	13,090	62
1,029	39	86	251	4	15,172	16,772	—	—	16,772	63
<b>15,853</b>	<b>3,351</b>	<b>262</b>	<b>1,110</b>	<b>851</b>	<b>18,303</b>	<b>40,199</b>	<b>—</b>	<b>14</b>	<b>40,213</b>	64
<b>945,688</b>	<b>1,166,544</b>	<b>146,318</b>	<b>178,667</b>	<b>281,989</b>	<b>356,993</b>	<b>3,413,168</b>	<b>4,906</b>	<b>3,951</b>	<b>3,422,025</b>	65
—	—	91	—	2	- 126	361	—	—	361	66
—	5,499 <sup>15</sup>	70	94	272	—	5,943	—	—	5,943	67
6,265 <sup>16</sup>	401	—	231	—	—	7,073	28	—	7,101	68
<b>6,265</b>	<b>5,900</b>	<b>161</b>	<b>325</b>	<b>274</b>	<b>- 126</b>	<b>13,377</b>	<b>28</b>	<b>—</b>	<b>13,405</b>	69
<b>951,953</b>	<b>1,172,444</b>	<b>146,479</b>	<b>178,992</b>	<b>282,263</b>	<b>356,867</b>	<b>3,426,545</b>	<b>4,934</b>	<b>3,951</b>	<b>3,435,430</b>	70
5,366	6,342	935	930	1,370	1,659	18,531	15	24	18,570	71
177	185	157	192	206	215	185	329	165	185	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> See Table 2, footnote 12.

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

<sup>14</sup> Recovery from federal government applicable to 1961-62 expenditure.

<sup>15</sup> Represents repayment to the Government of Canada under the 1952 Tax Rental agreement.

<sup>16</sup> Transfer to reserve for doubtful accounts.

<sup>17</sup> Population at June 1, 1962 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Accounts for Fiscal Year  
Ended March 31, 1963**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	<b>Provincial ordinary revenue per public accounts .....</b>	<b>95,450</b>	<b>22,228</b>	<b>111,221</b>	<b>111,523</b>
	<b>To arrive at "gross general revenue"</b>				
	<b>Add:</b>				
2	Revenue of administrative or special funds <sup>1</sup> .....	10,163	3,172	492	519
3	Capital account revenue .....	22,935	2,926	—	—
4	Revenue deducted from ordinary expenditure in public accounts .....	292	—	25,588	3,331
5	Revenue deducted from capital expenditure in public accounts .....	—	—	6,952	6,093
6	Expenditure deducted from revenue in public accounts .....	484	120	641	528
7	Unremitted revenue from liquor operations .....	—	—	668	—
8	Adjustment under Federal Provincial Fiscal Arrangements Act .....	—	—	2,785	27
9	Liquor board revenue other than from liquor sales .....	—	—	207	—
10	<b>Total additions .....</b>	<b>33,874</b>	<b>6,218</b>	<b>37,333</b>	<b>10,498</b>
	<b>Deduct:</b>				
11	Refunds of current year's expenditure included in revenue in public accounts .....	232	1,685	65	64
12	Refunds of current year's revenue included in expenditure in public accounts .....	—	112	—	—
13	Sinking fund earnings included in revenue in public accounts .....	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure .....	293	—	203	144
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 .....	410	—	—	—
17	Employees' contributions to superannuation plan taken into revenue in public accounts .....	349	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales .....	—	—	—	—
19	Adjustment under Federal Provincial Fiscal Arrangements Act .....	9	—	—	5
20	Non revenue items—loans and repayments .....	—	—	—	—
21	Non revenue items included in capital account .....	—	97	—	—
22	Collection of pre-Union assets .....	31	—	—	—
23	Previous years surplus included in revenue .....	—	—	—	—
	<b>Interfund eliminations:</b>				
24	Special fund expenditure included in provincial ordinary revenue .....	17,253	—	—	—
25	Special fund expenditure included in revenue of other special fund .....	—	—	—	—
26	Provincial ordinary expenditure included in special fund revenue .....	191	459	178	50
27	Provincial ordinary expenditure included in capital revenue .....	—	—	—	—
28	Intervote transfer .....	57	—	—	—
29	<b>Total deductions .....</b>	<b>18,825</b>	<b>2,353</b>	<b>446</b>	<b>263</b>
30	<b>Gross general revenue (Table 1, item 29) .....</b>	<b>110,499</b>	<b>26,093</b>	<b>148,108</b>	<b>121,758</b>
	<b>To arrive at "net general revenue"</b>				
	<b>Deduct:</b>				
31	Interest, discount, premium and exchange .....	601	195	3,693	3,325
32	Grants-in-aid and shared-cost contributions .....	31,966	6,060	29,630	27,235
33	Institutional revenue .....	1,801	638	997	1,077
34	<b>Net general revenue (Table 3, item 42) .....</b>	<b>76,131</b>	<b>19,200</b>	<b>113,788</b>	<b>90,121</b>

<sup>1</sup> See text page 15 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, 1963**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
851,413	993,612	130,076	195,453	381,070	361,911	6,888	5,829	1
2,678	267,149	42,597	30,429	1,866	1,728	—	—	2
151	2,913	206,214	—	69,693	—	—	1,181	3
216,216	195,813	20,873	53,925	—	85,338	—	—	4
18,106	31,667	—	2,953	—	—	—	—	5
7,050	5,623	292	1,414	919	3,556	28	—	6
—	—	13	—	—	253	—	—	7
4,854	—	—	—	—	200	—	—	8
—	2,322	—	—	2,224	—	—	—	9
249,055	505,487	269,989	88,721	74,702	91,075	28	1,181	10
—	1,465	375	546	3,696	—	1,716	39	11
59	—	—	—	—	—	—	—	12
5,164	2,455	—	—	—	—	—	—	13
—	—	—	—	—	—	136	—	14
—	—	1	121	416	—	—	—	15
—	—	—	—	3,103	—	—	—	16
—	—	—	677	3,393	—	—	—	17
—	—	—	279	—	—	—	1,119	18
—	—	—	—	—	4,818	—	—	19
—	—	—	—	—	—	—	1,125	20
—	—	200,401	—	59,498	—	—	—	21
—	—	—	—	—	—	—	—	22
—	—	8,404	—	—	—	—	—	23
—	868	—	554	36	—	—	—	24
—	—	—	—	—	—	—	—	25
4	48,636	10,384	15,919	—	58	—	—	26
—	—	—	—	—	—	—	—	27
—	—	—	—	1,000	—	—	—	28
5,227	53,424	219,565	18,096	71,142	4,876	1,852	2,283	29
1,095,241	1,445,675	180,500	266,078	384,630	448,110	5,064	4,727	30
6,929	27,378	14,212	24,988	15,865	2,137	26	—	31
220,337	315,126	34,596	38,036	71,885	79,039	1,615	1,217	32
3,386	7,861	1,077	1,771	2,963	3,007	—	—	33
864,589	1,095,310	130,615	201,283	293,917	363,927	3,423	3,510	34



**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for  
Fiscal Year Ended March 31, 1963**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	<b>Provincial ordinary expenditure per public accounts.....</b>	<b>94, 109</b>	<b>18, 945</b>	<b>98, 602</b>	<b>112, 765</b>
	<b>To arrive at "gross general expenditure"</b>				
	<b>Add:</b>				
2	Expenditure of administrative or special funds <sup>2</sup> .....	24, 636	3, 103	543	824
3	Capital account expenditure .....	38, 023	10, 436	14, 862	14, 388
4	Revenue deducted from ordinary expenditure in public accounts .....	292	—	25, 588	3, 331
5	Revenue deducted from capital expenditure in public accounts .....	—	—	6, 952	6, 093
6	Expenditure deducted from revenue in public accounts.....	484	120	641	528
7	Items charged to surplus account by province .....	—	—	—	—
8	Deficits of working capital funds not taken into expenditure....	—	7	—	158
9	Liquor board expenditure other than liquor selling costs .....	—	—	875	—
10	Interest on public debt charged to sinking funds .....	—	—	—	—
11	<b>Total additions .....</b>	<b>63, 435</b>	<b>13, 666</b>	<b>49, 461</b>	<b>25, 322</b>
	<b>Deduct:</b>				
12	Refunds of current year's expenditure included in revenue in public accounts .....	232	1, 685	65	61
13	Refunds of current year's revenue included in expenditure in public accounts .....	—	112	—	—
14	Debt retirement included in ordinary expenditure.....	3, 016	892	—	5, 241
15	Revenue of working capital funds to be offset against expenditure.....	293	—	203	144
16	Operating surplus of working capital funds to be offset against expenditure.....	—	—	117	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	410	—	—	—
18	Employees' contributions to superannuation plan to be offset against expenditure.....	349	—	—	—
19	Contributions to liquor boards offset against liquor profits .....	507	—	—	—
20	Non expenditure items — loans and repayments.....	—	—	—	—
21	Non expenditure items included in capital account.....	—	25	—	—
	<b>Interfund eliminations:</b>				
22	Special fund expenditure included in provincial ordinary revenue.....	17, 253	—	—	—
23	Special fund expenditure included in revenue of other special fund.....	—	—	—	—
24	Provincial ordinary expenditure included in special fund revenue.....	191	459	178	50
25	Intervote transfer.....	57	—	—	—
26	<b>Total deductions .....</b>	<b>22, 308</b>	<b>3, 173</b>	<b>563</b>	<b>5, 496</b>
27	<b>Gross general expenditure exclusive of debt retirement (Table 2, item 70) .....</b>	<b>135, 236</b>	<b>29, 438</b>	<b>147, 500</b>	<b>132, 591</b>
	<b>To arrive at "net general expenditure"</b>				
	<b>Deduct:</b>				
28	Interest, discount, premium and exchange.....	601	195	3, 693	3, 325
29	Grants-in-aid and shared-cost contributions .....	31, 966	6, 060	29, 630	27, 235
30	Institutional revenue.....	1, 801	638	997	1, 077
31	<b>Net general expenditure exclusive of debt retirement (Table 4, item 71).....</b>	<b>100, 868</b>	<b>22, 545</b>	<b>113, 180</b>	<b>100, 954</b>

<sup>1</sup> Total "budgetary" expenditure including capital expenditure 23,718.

<sup>2</sup> See text page 15 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, 1963**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
808,620	903,033	119,993	185,500 <sup>1</sup>	316,015	350,004	8,399	5,505	1
2,262	266,471	41,703	17,654	2,213	1,957	—	—	2
148,108	203,509	205,853	—	104,831	—	—	867	3
216,216	195,813	20,873	53,925	—	85,338	—	—	4
18,106	31,667	—	2,953	—	—	—	—	5
7,050	5,623	292	1,414	919	3,556	28	—	6
—	5,499	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,163	13	158	—	253	—	—	9
—	—	—	—	—	—	—	—	10
391,742	709,745	268,734	76,104	107,963	91,104	28	867	11
—	1,465	375	546	3,696	—	1,716	39	12
59	—	—	—	—	—	—	—	13
17,694	39,000	4,819	—	2,034	—	136	—	14
—	—	1	—	—	—	—	—	15
—	—	—	121	518	—	—	—	16
—	—	9	—	3,103	—	—	—	17
—	—	—	677	3,393	—	—	—	18
—	—	—	—	—	—	—	1,119	19
—	—	—	—	—	—	—	46	20
—	—	176,775	—	37,222	—	—	—	21
—	868	—	554	36	—	—	—	22
—	—	—	—	—	—	—	—	23
4	48,636	10,384	15,919	—	58	—	—	24
—	—	—	—	1,000	—	—	—	25
17,757	89,969	192,363	17,817	51,002	58	1,852	1,204	26
1,182,605	1,522,809	196,364	243,787	372,976	441,050	6,575	5,168	27
6,929	27,378	14,212	24,988	15,865	2,137	26	—	28
220,337	315,126	34,596	38,036	71,885	79,039	1,615	1,217	29
3,386	7,861	1,077	1,771	2,963	3,007	—	—	30
951,953	1,172,444	146,479	178,992	282,263	356,867	4,934	3,951	31

<sup>1</sup> Debt retirement of 9,273 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1963**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousand dollars			
	From Government of Canada:				
1	Federal-Provincial Fiscal Arrangements Act (Table 1, items) .....	13,919	3,227	23,295	16,838
2	Share of income tax on power utilities (Table 1, item 4) ..	171	52	487	40
3	Subsidies (Table 1, item 2) .....	20,156 <sup>2</sup>	4,157 <sup>3</sup>	12,632 <sup>3</sup>	12,245 <sup>3</sup>
4	<b>Sub-totals, items 1 to 3 .....</b>	<b>34,246</b>	<b>7,436</b>	<b>36,414</b>	<b>29,123</b>
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway .....	949	188	934	1,585
6	Railway grade crossing fund .....	—	—	246	—
7	Roads to resources .....	945	1,033	885	908
8	Other highways, roads and bridges .....	—	200	—	104
9	<b>Totals, highways, roads and bridges .....</b>	<b>1,894</b>	<b>1,421</b>	<b>2,065</b>	<b>2,597</b>
	Health and social welfare:				
10	Hospital insurance and diagnostic services .....	7,588	1,452	13,296	11,770
	General health grants:				
11	Hospital construction .....	271	—	1,002	1,476
12	General public health .....	357	265	566	491
13	Tuberculosis control .....	138	28	140	125
14	Mental health .....	210	74	364	297
15	Professional training .....	90	15	81	58
16	Cancer control .....	13	16	60	124
17	Public health research .....	—	—	62	—
18	Medical rehabilitation and crippled children .....	57	11	63	79
19	Child and maternal health .....	42	11	52	36
20	Vital statistics fees .....	3	—	3	3
21	Other health .....	—	—	—	—
22	Old age assistance .....	1,991	376	1,962	2,070
23	Allowances to blind persons .....	247	47	461	413
24	Disabled persons allowances .....	544	312	1,141	844
25	Unemployment assistance .....	4,275	260	1,592	1,658
26	Other social welfare .....	11	3	4	12
27	<b>Totals, health and social welfare .....</b>	<b>15,837</b>	<b>2,870</b>	<b>20,849</b>	<b>19,451</b>
	Recreational and cultural services:				
28	Camp ground and picnic area development .....	—	8	—	32
29	Fitness and amateur sport .....	26	30	34	10
	Education:				
	Vocational training:				
30	Capital assistance to trade and vocational schools and technical institutes and vocational high schools .....	13,240	1,166	4,038	2,644
31	Vocational high school training program .....	7	28	196	532
32	Technician training .....	—	—	25	79
33	Trade and other occupational training .....	62	23	156	370
34	Training in cooperation with industry .....	—	—	3	12
35	Training of unemployed .....	114	88	423	506
36	Training of disabled persons .....	9	3	86	46
37	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators .....	6	2	—	14
38	Training for federal departments and agencies .....	4	—	27	—
39	Assistance to students .....	8	6	10	15
40	Technical and vocational correspondence courses .....	—	—	1	2
41	Apprenticeship training .....	53	—	128	96
42	Citizenship and language instruction for immigrants ..	—	84	1	—
43	<b>Totals, education .....</b>	<b>13,503</b>	<b>1,400</b>	<b>5,094</b>	<b>4,310</b>

See footnotes at end of table.



TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1963

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
77,859	-177	18,712	28,380	14,218	2,502	198,773	1,335	2,141 <sup>1</sup>	202,249	1
4,559	968	47	30	2,763	1,090	10,207	—	—	10,207	2
3,963	4,624	2,089	2,115	2,816	1,673	66,470	—	—	66,470	3
<b>86,381</b>	<b>5,415</b>	<b>20,848</b>	<b>30,525</b>	<b>19,797</b>	<b>5,265</b>	<b>275,450</b>	<b>1,335</b>	<b>2,141</b>	<b>278,926</b>	<b>4</b>
9,618	4,911	440	119	10	10,546	29,300	—	—	29,300	5
352	1,402	57	24	496	—	2,577	—	—	2,577	6
1,213	1,391	675	594	957	1,114 <sup>4</sup>	9,715	—	—	9,715	7
—	339	—	197	—	85	925	—	—	925	8
<b>11,183</b>	<b>8,043</b>	<b>1,172</b>	<b>934</b>	<b>1,463</b>	<b>11,745</b>	<b>42,517</b>	—	—	<b>42,517</b>	<b>9</b>
96,895	114,344	17,075	17,740	24,013	30,049	334,222	471	901	335,594	10
5,586	7,475	159	922	2,212	1,463	20,566	—	6	20,572	11
1,487	2,920	627	678	968	1,191	9,550	4	54	9,608	12
1,362	714	166	136	213	240	3,262	37	12	3,311	13
2,352	2,554	422	378	952	625	8,228	—	—	8,228	14
501	410	50	67	123	112	1,502	—	—	1,502	15
600	1,170	180	466	15	307	2,951	—	3	2,954	16
567	529	57	38	93	104	1,450	—	7	1,457	17
639	212	186	124	111	201	1,683	—	1	1,684	18
500	366	80	70	46	96	1,299	—	—	1,299	19
—	26	4	4	6	7	56	—	—	56	20
—	—	7	—	—	—	7	—	—	7	21
14,305	8,475	2,022	2,227	2,507	2,681	38,616	16	54	38,686	22
1,705	993	214	241	267	320	4,908	2	23	4,933	23
8,799	5,600	579	676	704	854	20,053	3	8	20,064	24
34,873	20,004	4,313	5,049	6,121	15,934	94,079	45	28	94,152	25
53	46	55	47	—	26	257	54	—	311	26
<b>170,224</b>	<b>165,838</b>	<b>26,196</b>	<b>28,863</b>	<b>38,351</b>	<b>54,210</b>	<b>542,689</b>	<b>632</b>	<b>1,097</b>	<b>544,418</b>	<b>27</b>
—	520	125	122	165	282	1,254	27	13	1,294	28
—	42	37	19	—	—	198	9	7	214	29
4,857	120,826	2,290	3,918	18,338	4,087	175,404	899	25	176,328	30
—	955	161	—	195	234	2,308	10	—	2,318	31
7,838	2,033	6	—	223	22	10,226	—	6	10,232	32
4,424	521	49	—	1,068	474	7,147	9	20	7,176	33
28	—	1	—	—	13	57	—	—	57	34
1,378	4,225	265	—	251	540	7,790	—	4	7,794	35
299	228	46	30	8	23	778	—	—	778	36
58	63	4	—	14	12	173	—	—	173	37
22	4	—	—	—	—	57	—	—	57	38
100	100	7	—	36	30	312	—	—	312	39
34	4	—	—	—	1	42	—	—	42	40
—	608	99	119	473	500	2,070	—	—	2,070	41
—	180	7	—	2	—	274	—	1	275	42
<b>19,038</b>	<b>129,747</b>	<b>2,935</b>	<b>4,067</b>	<b>20,608</b>	<b>5,936</b>	<b>206,638</b>	<b>918</b>	<b>56</b>	<b>207,612</b>	<b>43</b>

**TABLE 7. Amounts Received from Other Governments for Fiscal Year  
Ended March 31, 1963 - 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:				
44	Registered traplines .....	—	—	—	—
45	Construction of vessels .....	17	5	168	130
	Forests:				
46	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement .....	152	40	380	412
	Lands: settlement and agriculture:				
47	Contributions in respect of unharvested crops .....	—	—	—	—
48	Agricultural lime assistance .....	12	69	83	87
49	Effective organization of agricultural manpower ....	—	—	9	5
50	Other agricultural grants .....	140	65	9	23
51	Contribution re transportation of fodder .....	—	—	—	—
52	Agriculture Rehabilitation and Development Act ....	—	15	—	37
53	Other natural resources and primary industries grants	—	—	15	3
54	<b>Totals, natural resources and primary industries...</b>	<b>321</b>	<b>194</b>	<b>664</b>	<b>697</b>
	Other expenditure:				
55	Civil defence .....	31	17	294	133
56	Winter works projects in municipalities .....	318	112	45	—
57	Other .....	—	6	—	—
58	<b>Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 5).....</b>	<b>31,930</b>	<b>6,058</b>	<b>29,045</b>	<b>27,235</b>
59	<b>Totals, received from Government of Canada .....</b>	<b>66,176</b>	<b>13,494</b>	<b>65,459</b>	<b>56,358</b>
	From local governments:				
	Shared-cost contributions:				
60	Law enforcement .....	—	—	—	—
61	Corrections - Juvenile delinquents .....	—	—	12	—
62	Highways, roads and bridges .....	22	—	264	—
63	Hospital care .....	—	—	—	—
64	General and public health and medical services .....	—	2	—	—
65	Aid to unemployed and unemployables .....	—	—	—	—
66	Child welfare .....	—	—	—	—
67	Other social welfare .....	—	—	—	—
68	Education .....	—	—	309	—
69	Land drainage and improvement .....	—	—	—	—
70	Miscellaneous .....	14	—	—	—
71	<b>Totals, received from local governments (Table 1, item 7) .....</b>	<b>36</b>	<b>2</b>	<b>585</b>	<b>—</b>
72	<b>Totals, received from all governments .....</b>	<b>66,212</b>	<b>13,496</b>	<b>66,044</b>	<b>56,358</b>

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

<sup>2</sup> See Table 1, footnote 3.

<sup>3</sup> See Table 1, footnote 4.

<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, 1963 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
99	118	42	—	—	—	259	—	—	259	44
—	—	—	—	—	—	320	—	—	320	45
1,762	1,544	427	358	609	1,804	7,488	—	—	7,488	46
—	—	351	—	—	—	351	—	—	351	47
2,101	40	—	—	—	74	2,466	—	—	2,466	48
—	30	14	—	—	9	67	—	—	67	49
28	88	16	224	64	47	704	—	—	704	50
—	—	—	1,000	90	—	1,090	—	—	1,090	51
219	—	—	40	—	—	311	—	—	311	52
35	1,179 <sup>5</sup>	2,016	99	25	118	3,490	—	28	3,518	53
4,244	2,999	2,866	1,721	788	2,052	16,546	—	28	16,574	54
670	1,325	218	60	391	568	3,712	—	—	3,712	55
11,508	5,521	694	1,820	2,952	3,362	26,332	—	16	26,348	56
—	—	—	—	—	—	6	29	—	35	57
216,867	314,035	34,243	37,606	64,718	78,155	839,892	1,615	1,217	842,724	58
303,248	319,450	55,091	68,131	84,515	83,420	1,115,342	2,950	3,358	1,121,650	59
—	—	—	—	—	—	—	—	—	—	60
—	—	—	—	17	—	29	—	—	29	61
185	1,082	—	15	70	—	1,638	—	—	1,638	62
79 <sup>6</sup>	—	34	—	7,080 <sup>7</sup>	—	7,193	—	—	7,193	63
1,010	—	297	328	—	287	1,924	—	—	1,924	64
379	—	—	—	—	—	379	—	—	379	65
1,761	—	—	87	—	389	2,237	—	—	2,237	66
6	9	—	—	—	98	113	—	—	113	67
—	—	—	—	—	110	419	—	—	419	68
50	—	—	—	—	—	50	—	—	50	69
—	—	22	—	—	—	36	—	—	36	70
3,470	1,091	353	430	7,167	884	14,018	—	—	14,018	71
306,718	320,541	55,444	68,561	91,682	84,304	1,129,360	2,950	3,358	1,135,668	72

<sup>5</sup> Includes Government of Canada repayments re federal-provincial agreements, construction of dams etc. for flood control, 1,139.

<sup>6</sup> Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

<sup>7</sup> Municipal contribution for hospital insurance from equalized assessment.



TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1963

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	Subsides .....	1,765	418	1,320	6,135
3	Grants in lieu of local taxes on provincial government property <sup>2</sup> .....	—	52 <sup>3</sup>	—	20
4	<b>Totals, unconditional grants (Table 2, item 58) ....</b>	<b>1,765</b>	<b>470</b>	<b>1,329</b>	<b>6,155</b>
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections .....	—	—	—	32
6	Police protection .....	—	—	—	—
7	Other—Fire protection .....	—	2	—	—
8	Other .....	—	—	6	—
	Transportation and communications:				
9	Highways, roads and bridges .....	269	58	206	220
	Health and social welfare:				
10	Public health .....	123	—	729	—
11	Medical, dental and allied services .....	—	—	—	—
12	Hospital care <sup>4</sup> .....	—	—	—	—
13	Aid to aged persons (homes) .....	—	—	—	—
14	Aid to unemployed and unemployables .....	—	—	1,400	2,507
15	Child welfare .....	—	—	—	337
16	Other .....	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas .....	10	31	—	—
18	Other .....	—	—	—	—
	Education:				
19	Schools operated by local authorities <sup>5</sup> .....	6	3,104	18,273	10,546
	Natural resources and primary industries:				
20	Lands: settlement and agriculture .....	—	—	—	—
21	Other .....	—	—	423	—
22	Local government planning and development .....	6	—	—	—
	Other expenditure:				
23	Civil defence .....	—	—	204	107
24	Winter works projects .....	318	151	35	—
25	Other .....	—	—	—	—
26	<b>Totals, grants-in-aid and shared-cost contributions</b>	<b>726</b>	<b>3,346</b>	<b>21,276</b>	<b>13,749</b>
27	<b>Totals, paid to local governments .....</b>	<b>2,491</b>	<b>3,816</b>	<b>22,605</b>	<b>19,904</b>
	To Government of Canada:				
28	Police services—R.C.M.P. ....	814	148	823	617
29	<b>Totals, paid to all governments .....</b>	<b>3,305</b>	<b>3,964</b>	<b>23,428</b>	<b>20,521</b>

<sup>1</sup> N.S.—Share of crown land leases; Ont.—share of liquor licenses; Alta.—share of liquor fines.

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

<sup>3</sup> Includes special grant to City of Charlottetown 50.

<sup>4</sup> Excludes amounts paid directly to municipal hospital boards.

<sup>5</sup> Includes grants paid directly to teachers in P.E.I., N.B. and Que.

<sup>6</sup> Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 16,912.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1963

Qué.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,163	—	—	225	—	1,397	—	—	1,397	1
250	31,352	3,366	—	15,000	12,859	72,465	149	93	72,707	2
—	1,787	247	12	1,404	—	3,522	—	—	3,522	3
250	34,302	3,613	12	16,629	12,859	77,384	149	93	77,626	4
—	—	—	—	—	—	32	—	—	32	5
—	295	—	—	123	—	418	—	—	418	6
1,300	188	—	—	—	—	1,490	—	—	1,490	7
25	12	—	—	—	—	43	—	—	43	8
6,145	75,922	3,341	6,713	6,613	583	100,070	15	24	100,109	9
4,855	3,203	90	76	1,988	325	11,389	—	—	11,389	10
—	42	102	85	—	—	229	—	—	229	11
—	—	—	3	—	—	3	—	—	3	12
—	7,217	—	—	—	4	7,221	—	—	7,221	13
—	26,133	2,322	6,083	2,599	22,067	63,111	—	122	63,233	14
—	4,633	—	—	—	—	4,970	—	—	4,970	15
—	251	56	—	—	—	307	—	—	307	16
—	572	—	—	962	—	1,575	—	—	1,575	17
—	601	—	2	—	—	603	—	—	603	18
173,258	373,650	28,107	34,397	84,629	63,742	789,706	7	214*	789,920	19
318	891	234	298	218	10	1,969	—	—	1,969	20
50	74	—	732	—	—	1,279	—	—	1,279	21
—	1,264	—	196	—	—	1,466	—	—	1,466	22
339	1,268	—	—	201	518	2,637	—	—	2,637	23
18,671	6,534	811	2,602	3,582	4,999	37,703	—	—	37,703	24
4,587 <sup>9</sup>	71	—	—	2	—	4,660	—	—	4,660	25
209,548	502,821	35,063	51,187	100,917	92,248	1,030,881	15	360	1,031,256	26
209,798	537,123	38,676	51,199	117,546	105,107	1,108,265	164	453	1,108,882	27
—	—	994	1,184	1,719	2,122	8,421	—	—	8,421	28
209,798	537,123	39,670	52,383	119,265	107,229	1,116,686	164	453	1,117,303	29

\* Local schools are operated by the Territorial Government and by religious denominations.

<sup>9</sup> Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

<sup>9</sup> Includes 4,464 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.

**TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1963<sup>1</sup>**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	<b>Operations</b>				
1	Gross sales .....	7,636	4,362 <sup>2</sup>	37,192	26,634
2	Deduct cost of goods sold .....	4,286	2,776	21,926	14,767
3	Gross profit on sales .....	3,350	1,586	15,266	11,867
4	Deduct administrative and general expenses less miscellaneous income .....	746	171	2,479	2,225
5	<b>Net profits (as per Tables 1 and 3) .....</b>	<b>2,604</b>	<b>1,415</b>	<b>12,787</b>	<b>9,642</b>
	<b>Reconciliation with Liquor Board operations:</b>				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licences and permits .....	2,376	25	155	202
7	Fines and penalties .....	40	—	52	—
8	Confiscations.....	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses .....	—	—	16	—
10	Other <sup>3</sup> .....	—	—	859	—
11	<b>Net profits as per Liquor Board reports.....</b>	<b>5,020</b>	<b>1,440</b>	<b>12,119</b>	<b>9,844</b>
	<b>Summary<sup>3</sup></b>				
12	Net profit, Table 3, item 33.....	2,604	1,415	12,787	9,642
13	Sales tax, Table 3, item 6 .....	—	436	—	—
14	Privileges, licences and permits, Table 3, item 26.....	2,376	25	303	202
15	Fines and penalties, included in Table 3, item 32 .....	40	17	52	42
16	Confiscations, included in Table 3, item 36.....	—	—	2	—
17	<b>Totals, revenue from liquor operations .....</b>	<b>5,020</b>	<b>1,893</b>	<b>13,144</b>	<b>9,886</b>

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

<sup>2</sup> After deducting health tax 436 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, 1963<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
123,330	207,460	56,893	46,779	80,228	109,592	700,106	2,438	1,864	704,408	1
67,756	127,467	42,131	29,825	50,881	73,740	435,555	1,377	962	437,894	2
55,574	79,993	14,762	16,954	29,347	35,852	264,551	1,061	902	266,514	3
12,305	16,816	2,371	2,548	4,812	4,941	49,414	140	144	49,698	4
43,269 <sup>3</sup>	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,616	5
18,845	26,465	2,968	96	1,122	526	52,780	1	78	52,859	6
—	174	—	—	—	—	266	—	—	266	7
26	6	—	1	—	—	33	—	—	33	8
—	—	13	8	—	253	290	—	—	290	9
—	1,163	—	150	—	—	2,172	—	—	2,172	10
62,140	88,659	15,346	14,345	25,657	31,184	265,754	922	836	267,512	11
43,269	63,177	12,391	14,406	24,535	30,911	215,137	921	758	216,616	12
—	—	—	—	—	—	436	84	—	520	13
18,845	26,465	2,968	96	1,122	571	52,973	11	78	53,062	14
307	174	209	193	411	—	1,445	15	—	1,460	15
26	6	—	1	—	—	35	—	—	35	16
62,447	89,822	15,568	14,696 <sup>6</sup>	26,068	31,482	270,026	1,031	836	271,893	17

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