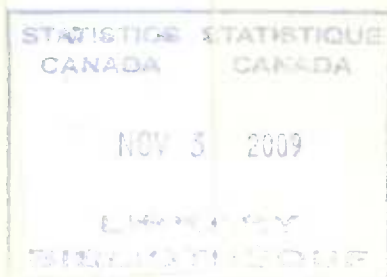


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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1963

(Fiscal Year Ended March 31, 1964)

DOMINION BUREAU OF STATISTICS

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Governments and Transportation Division
Governments Section

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

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(Fiscal Year Ended March 31, 1964)

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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.
- P 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, 1964. A report dealing with actual direct and indirect debt of these governments as at March 31, 1964 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 of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

REVIEW OF THE FISCAL YEAR 1963-64

1. Net General Revenue

Net general revenue of all provinces for the year under review shows an increase of \$262,733,000 over the corresponding figure for the fiscal year ending March 31, 1963. Of this total, \$177,724,000 or 67.6 per cent is due to increased revenue from taxes. Of this increase \$55,338,000 is accounted for in part by the following changes under "motor fuel and fuel oil":

- (a) in Prince Edward Island the tax on motor fuel was raised from 16 cents to 18 cents per gallon effective April 23, 1963 accounting for increased revenue of \$388,000 during the year;
- (b) in Quebec the tax on motor fuel was increased from 13 cents to 15 cents per gallon on gasoline and the tax on diesel fuel from 18.5 cents to 21 cents per gallon effective April 5, 1963. These changes together with increased sales accounted for additional revenue of \$30,282,000 compared to the corresponding revenue for the previous year;
- (c) in Ontario increased sales accounted for additional tax revenue of \$11,748,000.

Increased revenue from the general sales tax in the amount of \$46,417,000 in 1963-64 as compared with 1962-63 also accounted for part of the increase in total tax revenue. This increase resulted from:

- (a) an increase in the general sales tax from 4 per cent to 5 per cent in Prince Edward Island resulting in additional revenue of \$688,000;
- (b) there was no increase in the general sales tax in Quebec but additional sales accounted for increased revenue of \$14,709,000 over that of the previous year;
- (c) in Ontario an amendment to the retail sales tax was made. The 3 per cent tax was made applicable to sales of 21 cents and over, instead of sales of 17 cents and over. However additional sales still accounted for increased revenue under this heading of \$11,003,000;
- (d) in Saskatchewan and British Columbia additional sales accounted for increases in general sales tax revenue of \$5,930,000, and \$11,249,000, respectively.

In Manitoba a new sales tax in 1963 on the purchase of tobacco at the rate of one fifth of one cent per cigarette, a tax on cigars with a retail price of six cents or more, and a tax of one cent per one-half ounce on manufactured tobacco accounted for revenue of \$2,842,000.

Effective April 1, 1963 British Columbia began levying its own succession duties. As in the case of Ontario and Quebec an abatement of 50 per cent of the federal estate tax otherwise payable was

allowed. This resulted in revenue of \$5,161,000 for the period under review. This factor together with additional revenue from succession duties in the province of Quebec resulted in increased revenue under this heading of \$13,665,000 for the 1963-64 fiscal year as compared to the previous year.

Revenue from privileges, licences and permits increased from \$589,305,000 in the fiscal year 1962-63 to \$669,302,000 in the year under review. This increase is mainly due to higher revenue from natural resources in most provinces.

The revenue of all provinces from licences and permits on motor vehicles increased from \$186,829,000 in the fiscal year 1962-63 to \$210,762,000 in the year under review. See table 3, item 26. In Ontario private passenger vehicle licence fees are now based on the number of cylinders instead of horse power and operators' permits converted from a one-year to three-year basis, which together with the increase in the number of licences issued accounted for an increase in revenue under this heading of \$15,436,000. Normal increases in the number of licences and permits sold accounted for additional revenue in most of the other provinces.

2. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$314,935,000 between the fiscal years 1962-63 and 1963-64. The net expenditure on education totalled \$1,089,453,000 for the fiscal year 1963-64 (item 42 on Table 4) compared with \$987,776,000 for the previous fiscal period. Increases in this item of expenditure occurred in all provinces except Alberta where a decrease was recorded. The Yukon and Northwest Territories also showed decreases in net education expenditure during the period.

Net expenditure on health and social welfare increased in all provinces and territories except Newfoundland, Prince Edward Island, Ontario and the Yukon, to a total of \$1,002,399,000 (item 31 on Table 4) compared with \$946,786,000 in the 1962-63 fiscal period. This rise of \$55,613,000 was made up of an increase of \$37,085,000 in health and \$18,528,000 in social welfare. Medical, dental and allied services increased by \$22,019,000; of this increase \$17,346,000 was due to the increased payments made by the Saskatchewan Medical Care Insurance Fund which covered a full twelve month period, whereas the initial period in 1962-63 covered a nine month period only.

Net expenditure on highways, roads and bridges increased in all provinces and territories except Prince Edward Island to a total of \$784,512,000 (Table 4, item 12) an increase of \$79,833,000. Of this amount Quebec accounted for an increase of \$29,006,000 due to an increase in expenditure on the Trans-Canada Highway. In Ontario an increase of

\$28,765,000 was due to additional capital expenditure on roads and highways. In British Columbia the increase of \$9,613,000 was mainly due to an increase in capital construction of highways coupled with an increase in expenditure on roads and bridges purchased from the B.C. Toll Highways Authority. A decrease was recorded for the cost of construction of the Trans-Canada Highway, during the same period, as compared with the previous fiscal year.

3. Federal-Provincial Fiscal Arrangements Act

The federal-provincial fiscal arrangements which came into effect on April 1, 1962 covers a five-year period. Basically this arrangement entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces into this field.

The federal personal income tax was reduced 16 per cent on January 1, 1962, and by an additional 1 per cent in 1963. The federal corporation income tax rate was reduced by 9 per cent of taxable profits earned in any province except Quebec and by 10 per cent of the taxable profits earned in Quebec. The extra 1 per cent abatement is allowed in the province of Quebec to compensate for the additional tax levied by that 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 continued to abate to a province one half of the yield of the federal estate tax collected in the province if the province chose not to levy their own succession duty. Quebec and Ontario continued to levy their own succession duties and as of April 1, 1963, British Columbia began levying their own succession duty as well.

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 1963 taxation year, Manitoba and Saskatchewan both levied a personal income tax at the 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 1963 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 continued 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 23 for the provincial share of this revenue.

Equalization payments were continued as instituted under the terms of the Federal-Provincial Fiscal Arrangements Act 1962. The revenue to be "equalized" includes 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. See Table 3, item 18.

The Atlantic Provinces Adjustments Grants are shown in Table 3, item 19.

4. Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Programme 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 year 1958-59 and continued in subsequent years, was extended to include the fiscal year 1963-64. All payments by the federal government were channeled 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 59 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 programme has been classified as "transportation expenditure".

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 \$517,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, \$713,000 relating to bonds issued by the Memorial University of Newfoundland Building Corporation Limited,

\$225,000 relating to bonds issued by the Grand Falls Hospital Corporation Limited, \$103,000 relating to bonds issued by the Gander Hospital Corporation Limited, \$361,000 relating to bonds issued by the Nurses Training School Building Corporation Limited, \$330,000 relating to bonds issued by the Technical College Building Corporation Limited and \$266,000 relating to bonds issued by the Vocational Schools (Western) Building Corporation Limited.

Included in "hospital care" are capital expenditures by the Gander Hospital Corporation Limited of \$2,256,000, by the Bell Island Hospital Building Corporation Limited of \$783,000, by the St. John's Infirmary Building Corporation Limited of \$515,000, and by the Nurses Training School Building Corporation Limited of \$431,000.

Included in "education" are capital expenditures by the Memorial University of Newfoundland Building Corporation Limited of \$197,000, by the Technical College Building Corporation Limited of \$622,000, and by the Vocational Schools (Western) Building Corporation Limited of \$1,588,000.

For the amount of bonds issued by the Corporations to assist in their financing, see page 5 "Provincial Government Finance Debt, 1963", 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, 1963 and the B.C. Toll Highways and Bridges Authority for the fiscal year ended March 31, 1964.

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, 1963

(thousands of dollars)

Revenue:

Sales and services—tolls, etc.	4,463
Total revenue	4,463

General expenditure:

Highways, roads and bridges	33,701
Debt charges, exclusive of debt retirement	5,355
Total gross expenditure (exclusive of debt retirement)	39,056

B.C. TOLL HIGHWAYS AND BRIDGES AUTHORITY

Revenue and Expenditure for Fiscal Year

Ended March 31, 1964

(thousands of dollars)

Revenue:

Sales and services—Tolls, etc.:	
Highways, bridges and tunnels	2,330
Ferries	12,891
Contributions from provincial Government	1,969
Total revenue	17,190

General expenditure:

Highways, bridges and tunnels	474
Ferries	10,185
Debt charges, exclusive of debt retirement	3,886
Total gross general expenditure (exclusive of debt retirement)	14,545

The statement of the B.C. Toll Highways and Bridges Authority does not include \$15,440,000 paid to the authority from the provincial revenue surplus account on April 1, 1963 for the purchase of the First and Second Narrows Bridges, and \$17,749,250 on account of the purchase of the Oak Street Bridge and Deas Island Tunnel on March 31, 1964 paid out of the general revenue account. These payments were used by the authority to pay off the indebtedness of these bridges.

7. Percentage Distribution of Net General Revenue and Expenditure

The percentage distributions shown on page 10 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 some changes. Increases in the tax on motor fuel and fuel oil and in the general sales tax in some of the provinces, have caused increases in the percentages of the tax revenue under these headings from 14.9 per cent to 15.3 per cent on motor fuel tax and from 15.8 per cent to 16.0 per cent on general sales tax. This has caused 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 net general expenditure 29.0 per cent. Expenditure on transportation and communications accounted for 21.1 per cent and expenditure on health for 18.5 per cent of the total net expenditure.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1964

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.5	0.5	0.8	0.8	3.5	1.5	1.0	0.5	0.7	0.8	—	—	1.7
Income:													
Corporations	4.8	3.1	5.7	5.2	12.8	16.3	11.0	4.5	7.4	8.5	—	—	11.7
Individuals	4.1	3.3	6.8	5.4	11.2	13.9	15.8	7.4	7.9	9.9	—	—	11.1
Sales:													
Motor fuel and fuel oil	11.2	16.2	18.1	18.0	15.9	16.5	18.5	13.9	12.0	12.3	10.7	12.9	15.3
General	19.9	14.7	15.6	11.5	17.7	16.1	—	20.8	—	27.9	—	—	16.0
All other sales taxes	0.1	4.6	0.7	2.5	4.9	1.1	2.8	0.1	0.3	0.4	2.4	—	2.0
Succession duties	—	—	—	—	3.8	3.7	—	—	—	1.3	—	—	2.4
Hospital insurance premiums	—	—	—	—	—	8.0	9.4	8.0	—	—	—	—	3.6
All other taxes	0.4	—	0.2	0.6	0.2	0.8	0.6	0.2	—	1.8	7.3	0.7	0.6
Totals, taxes	41.0	42.4	47.9	44.0	70.0	77.9	59.1	55.4	28.3	62.9	20.4	13.6	64.4
Government of Canada:													
Statutory subsidies	2.1	3.4	1.9	1.8	0.4	0.4	1.6	1.0	0.9	0.4	—	—	0.7
Federal-Provincial Fiscal— Arrangements Act	41.7	38.2	28.0	29.5	7.4	—	11.7	10.9	3.3	—	46.0 ¹	57.0 ¹	6.4
Share of income tax on power utilities	0.2	0.3	0.6	0.1	0.5	0.1	—	—	0.8	0.1	—	—	0.3
Totals, Government of Canada	44.0	41.9	30.5	31.4	8.3	0.5	13.3	11.9	5.0	0.5	46.0	57.0	7.4
Privileges, licences and per- mits:													
Liquor control and regula- tion	3.2	0.1	0.3	0.3	2.1	2.3	2.4	0.1	0.4	0.1	0.3	2.0	1.6
Motor vehicles	3.8	4.4	5.6	6.1	5.3	7.4	7.6	4.1	4.6	5.7	5.2	2.2	6.0
Natural resources	2.0	0.1	1.2	4.1	4.8	3.4	3.8	14.9	49.6	19.7	0.8	1.1	10.4
Other	1.2	0.6	0.7	1.0	1.3	0.9	1.6	0.7	0.9	0.8	2.7	0.8	1.0
Totals, privileges, li- cences and permits	10.2	5.2	7.8	11.5	13.5	14.0	15.4	19.8	55.5	26.3	9.0	6.1	19.0
Liquor profits	3.4	7.8	11.5	10.7	4.8	6.0	9.7	7.2	8.1	8.2	21.9	21.7	6.6
All other revenue	1.4	2.7	2.3	2.4	3.4	1.6	2.5	5.7	3.1	2.1	2.7	1.6	2.6
Totals, net general reve- nue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1964

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	4.9	6.0	4.3	4.1	4.1	4.1	3.4	4.1	2.3	5.2	10.8	2.9	4.1
Protection of persons and property	3.7	2.3	2.9	2.6	4.7	4.8	4.4	3.8	5.9	4.4	7.8	18.4	4.6
Transportation and communi- cations	21.8	29.4	24.5	27.7	18.0	22.8	18.8	15.2	21.9	24.4	17.2	5.8	21.1
Health	15.4	13.3	19.1	21.1	16.7	18.2	23.7	31.8	17.5	15.8	13.7	18.9	18.5
Social welfare	12.1	6.6	6.8	6.3	12.0	4.9	6.9	8.5	9.5	8.2	4.3	5.5	8.3
Education	26.7	22.3	25.6	17.2	30.5	31.6	24.0	25.4	32.4	24.2	33.1	36.3	29.0
Natural resources and primary industries	3.9	5.2	3.3	4.9	6.4	3.4	12.0	7.2	7.3	6.6	1.7	2.0	5.5
Debt charges (exclusive of debt retirement) ¹	7.6	9.7	10.2	8.7	3.8	5.0	2.9	- 0.9	- 5.9	- 0.4	3.9	—	3.3
Contributions to other gov- ernments	1.8	2.0	1.1	5.7	—	2.9	1.8	—	6.0	3.4	3.2	2.4	2.1
All other expenditure	2.1	3.2	2.2	1.7	3.8	2.3	2.1	4.9	3.1	8.2	4.3	7.8	3.5
Net general expenditure (ex- clusive of debt retire- ment)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ 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 1953 are also shown.

Net General Revenue
Fiscal Years Ended Nearest to December 31

Province	1953	1959	1960	1961	1962	1963
millions of dollars						
Newfoundland	32	60	64	69	76	81
Prince Edward Island	8	14	16	18	19	19
Nova Scotia	49	91	92	102	114	114
New Brunswick	49	77	87	84	90	95
Quebec	300	605	641	758	865	948
Ontario	371	778	833	927	1,095	1,182
Manitoba	56	100	104	118	131	136
Saskatchewan	98	146	149	157	201	217
Alberta	186	279	246	273	294	320
British Columbia	186	314	320	347	364	399
Yukon Territory	1	2	2	2	3	4
Northwest Territories .....	..	1	2	2	4	4
Totals	1,336	2,467	2,556	2,857	3,256	3,519

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

Province	1953	1959	1960	1961	1962	1963
millions of dollars						
Newfoundland	33	65	75	83	101	105
Prince Edward Island	7	20	15	19	23	23
Nova Scotia	51	92	112	107	113	125
New Brunswick	48	80	95	95	101	112
Quebec	311	601	749	848	952	1,097
Ontario	384	898	937	1,037	1,172	1,240
Manitoba	47	128	137	137	146	162
Saskatchewan	86	142	150	159	179	209
Alberta	118	235	266	279	282	276
British Columbia	172	283	332	339	357	392
Yukon Territory	1	2	3	3	5	5
Northwest Territories .....	..	1	2	2	4	4
Totals	1,258	2,547	2,873	3,108	3,435	3,750

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1953 ¹	1959	1960	1961	1962	1963
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	30	31	33	33	36
Other	17	20	21	22	23	25
Income:						
Corporations	49	249	269	268	395	412
Individuals	—	54	61	85	360	389
Sales:						
Motor fuel and fuel oil	224	383	403	450	484	539
General	108	209	212	355	516	562
All other sales taxes	44	55	57	61	65	70
Succession duties	31	56	60	66	72	86
Hospital insurance premiums	20	94	116	122	119	124
All other taxes	14	18	17	20	20	22
Totals, taxes	507	1,168	1,247	1,482	2,087	2,265
Government of Canada:						
Statutory subsidies ²	25	54	54	57	66	67
Federal-provincial tax-sharing arrangements	309	461	481	479	24	—
Federal-Provincial Fiscal Arrangements Act, 1962	—	—	—	—	179	182
Share of income tax on power utilities	—	5	4	6	10	10
Totals, Government of Canada	334	520	539	542	279	259
Privileges, licences, and permits:						
Liquor control and regulation	32	45	47	51	53	55
Motor vehicles	88	165	172	182	187	211
Natural resources	195	303	277	296	315	367
Other	16	27	28	32	34	32
Totals, privileges, licences and permits	331	540	524	561	589	669
Liquor profits	125	180	186	197	217	233
All other revenue	39	59	60	75	84	93
Totals, net general revenue	1,336	2,467	2,556	2,857	3,256	3,519

¹ Figures for Northwest Territories are excluded as they were not available.

² Includes Atlantic Provinces Adjustment Grants and Additional Subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1953 ¹	1959	1960	1961	1962	1963
millions of dollars						
General government	52	111	125	135	142	154
Protection of persons and property	77	126	136	141	158	172
Transportation and communications	353	680	713	659	711	790
Health	209	437	509	600	655	692
Social welfare	104	206	258	275	292	310
Education	234	603	700	841	988	1,089
Natural resources and primary industries	102	174	201	202	192	208
Debt charges (exclusive of debt retirement)	53	57	67	84	102	123
Contributions to municipalities	30	66	70	71	78	79
All other expenditure	44	87	94	100	117	133
Net general expenditure (exclusive of debt retirement)	1,258	2,547	2,873	3,108	3,435	3,750

¹ Figures for 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 (\$131 million in 1963-64) and no functional breakdown of this transfer item is possible. For these various reasons no breakdown is made between "ordinary" and "capital" revenue and expenditure. However, the total amount of expenditure 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.

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"

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.

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	258	Fire marshal tax	586
Public Utilities Act	62	Security transfer tax	3,144
Total	320	Land transfer tax	4,475
		Total	8,205
Prince Edward Island:			
Crop insurance premiums	2	Manitoba:	
		Crop insurance premiums	797
Nova Scotia:		Fire prevention tax	66
Tax on fire insurance premiums	39	Total	863
Public Utilities Act	62		
Total	101	Saskatchewan:	
		Crop insurance premiums	278
New Brunswick:		Fire prevention assessment levy	94
Fire prevention tax on premiums	52	Total	372
Public Utilities Act	48		
Total	100	Alberta:	
		Fire prevention tax	45
Quebec:			
Tax on fire insurance premiums	227	British Columbia:	
Security transfer tax	1,994	Tax on fire insurance premiums	214
Property transfer tax	79		
Total	2,300		

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. 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 19 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 15 and 16; on Table 6, see items 16 and 17.

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 20.

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 12 and 13, and Table 6, items 13 and 14.

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 14.

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, the operations of which have been included in "general" revenue and expenditure follows.

Newfoundland:

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
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
Northern Hospitals Building Corporation Limited
Nurses Training School Building Corporation Limited
Property Loss Reserve Fund
Public Libraries Board
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
Unsatisfied Judgment Fund²
Vocational Schools (Western) Building Corporation Limited

Prince Edward Island:

Crop Insurance Board
Farm Establishment (Loan) Board
Fishermen's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
Unsatisfied Judgment Fund

Nova Scotia:

Community Pastures Board
Board of Commissioners of Public Utilities¹
Fishermen's Loan Board
Industrial Expansion Fund
Research Foundation
Special Reserve Account
Unsatisfied Judgment Fund¹

New Brunswick:

Board of Commissioners of Public Utilities¹
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
Research and Productivity Council
Unsatisfied Judgment Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Housing Corporation Limited
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Hospital Services Commission¹
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹

Manitoba:

Co-operative Promotion Board
Cream Grading Account
Crop Insurance Corporation
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Agricultural Research Foundation⁶
Crop Insurance Board
Diamond Jubilee and Canada Centennial Committee

Saskatchewan - Concluded:

Government Finance Office¹
Horned Cattle Purchases Trust Account
Hospitalization Fund¹
Industrial Development Fund¹
Land Titles Assurance Fund
Medical Care Insurance Fund¹
Milk Control Board
Public Administration Foundation Fund¹
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

¹ Calendar year 1963.

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

³ Twelve months ended April 30, 1964.

⁴ Twelve months ended October 31, 1963.

⁵ Twelve months ended July 31, 1964.

⁶ Twelve months ended June 30, 1964.

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 61) 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 64 to 74) 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 12 on Table 5 and item 13 on Table 6.

A similar table, showing amounts paid to other governments, appears annually in "Federal Government Finance", 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, special areas and drainage and dyking districts. This table includes contributions to schools operated by local authorities together with current or operating grants and capital construction grants. It excludes grants paid to library boards, hospital boards, veterinary boards and conservation authorities, along with the value of services performed by the provincial governments on behalf of their municipalities. It is restricted to monetary grants.

The home-owners' subsidies in British Columbia (see Table 2, footnote 14) are not included in this table. They are considered as assistance to the

home-owners; in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

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

Tables 10 to 21—Functional-economic Gross-classification of Gross General Expenditure

These tables show gross general expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, into economic categories known as components.

In the past, the Governments Section has analyzed provincial government expenditures both by "function" and by "economic" components. The "functional" analysis has enabled one to study the types of services provided by, or assisted by government, such as roads, health, education, etc. The "economic" analysis relates total government expenditures to the other sectors of the whole economy and shows expenditures on various components such as goods and services, transfer payments, subsidies, etc.

The following is a brief description of the various economic components.

1. **Salaries and wages.** The compilation of salaries and wages on a functional basis for each province was prepared by the Provincial Employment and Payrolls Unit of the Governments Section, except in the case of Quebec, British Columbia and the Northwest Territories. In these three cases the data were not available. This category includes those expenditures on salaries and wages charged to budgetary expenditures, in addition to any amounts paid out of the special funds listed on page 15 of this publication.
2. **Other expenditures on goods and services.** These consist of current expenditures such as purchases of office supplies, travelling expenses, etc., and also capital expenditures such as construction of government buildings by private contractors.
3. **Transfer payments.** These consist of payments to persons for which no direct service was rendered by the recipients. Included in this component are payments to private non-commercial organizations and institutions such as universities, hospitals, health associations, etc., and interest on provincial public debt.
4. **Subsidies.** These may consist of provincial production and consumption subsidies. Agricultural subsidies are paid in the form of assistance on

transportation charges on feed grains, agricultural lime and purebred stock. Payments are also made in some provinces to assist in the breaking of new land. In British Columbia the homeowners' subsidies are shown under this component.

5. **Transfers to other levels of government.** These are shown in detail in Table 8 of this report. See the commentary on Table 8 for a description of the types of items included therein.
6. **Other items.** These are expenditures which are non-relevant and do not enter into the National Accounts tables. Included herein are purchases of land and used fixed assets. Such expenditures do not represent current production, but merely a transfer of ownership of existing assets. Capital assistance to industry is also shown here, since in the National Accounts framework the gross capital expenditures made by industry are already included in the category "business gross fixed capital formation". Also included here are all items to be offset against revenue in the National Accounts presentation such as deficits of government enterprises and the cost of devaluation of fixed assets.

The totals of the economic components shown in columns (a) to (e) of Tables 10 to 21 of this report will not agree with the provincial totals appearing in Tables 43 to 46 of the publication, "National Accounts—Income and Expenditure", DBS Catalogue No. 13-201 Annual. There are a number of reasons for these differences. In the National Accounts series, expenditures are adjusted from a fiscal year to a calendar year basis by examining the January to March transactions of successive years. Furthermore the concept of "government" in the National Accounts series is somewhat broader in coverage than is the case in the functional analysis series. For example, whereas the economic analysis includes extra-budgetary expenditures such as out-payments from government pension funds, social security funds, as well as profits (net of losses) of government enterprises, the functional analysis includes only the government contributions to such funds. Imputed rent on government-owned buildings is added to government expenditures on goods and services only in the National Accounts series.

TABLE 1. Gross General Revenue For Fiscal Year Ended March 31, 1964¹

No.	Source	Nfld.	P.E.I.	N.S.	N. B.
		thousands of dollars			
1	Taxes²	33,199	8,192	54,420	41,596
	Other governments:				
	Government of Canada:				
2	Statutory subsidies	20,156 ³	4,157 ⁴	12,632 ⁴	12,245 ⁴
3	Federal-Provincial Fiscal Arrangements Act, 1962 ²	15,261	3,893	21,342	17,416
4	Share of income tax on power utilities	196	54	638	40
5	Contributions ⁵	36,100	7,378	28,228	29,908
6	Totals, Government of Canada	71,713	15,482	62,840	59,609
7	Municipalities — Contributions ⁵	14	2	684	—
8	Totals, other governments	71,727	15,484	63,524	59,609
	Privileges, licences and permits:				
9	Liquor control and regulation	2,603	26	316	270
10	Motor vehicles	3,099	854	6,425	5,798
11	Natural resources	1,637	14	1,422	3,860
12	Other	915	119	754	989
13	Totals, privileges, licences and permits	8,254	1,013	8,917	10,917
14	Sales and services	2,283	1,032	3,065	2,915
15	Fines and penalties	363	72	361	318
	Interest, discount, premium and exchange: ⁷				
16	Interest	320	163	3,952	3,225
17	Profit on foreign exchange	2	—	—	—
18	Other	140	—	39	—
19	Totals, interest, discount, premium and exchange	462	163	3,991	3,228
	Government enterprises:				
20	Liquor profits	2,783	1,498	13,066	10,099
21	Other ⁵	—	—	29	—
22	Totals, government enterprises	2,783	1,498	13,095	10,099
23	Other revenue	51	22	7	93
24	Sub-totals	119,122	27,476	147,380	128,775
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure	318	2	70	132
26	Repayment of advances credited to revenue	7	23	—	—
27	Other	—	—	—	—
28	Totals, non-revenue and surplus receipts	325	25	70	132
29	Totals, gross general revenue	119,447	27,501	147,450	128,907
30	Population (000's) ⁹	481	107	756	614
31	Gross general revenue per capita (\$)	248	257	195	210

¹ 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.

² See Table 3 for breakdown.

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

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

⁵ Federal tax abstention grant.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
664, 170	920, 354	80, 521	120, 135	90, 614	250, 674	2, 263, 875	853	567	2, 265, 295	1
3, 964	4, 624	2, 103	2, 120	2, 852	1, 673	66, 526	—	—	66, 526	2
70, 216	—	15, 896	23, 592	10, 452	— 190	177, 878	1, 923 ⁵	2, 378 ⁵	182, 179	3
4, 623	1, 019	46	9	2, 742	501	9, 868	—	—	9, 868	4
233, 932	280, 898	42, 531	41, 091	72, 365	84, 906	857, 337	795	2, 419	860, 551	5
312, 735	286, 541	60, 576	66, 812	88, 411	86, 890	1, 111, 609	2, 718	4, 797	1, 119, 124	6
5, 780	1, 419	356	684	7, 240	953	17, 132	—	—	17, 132	7
318, 515	287, 960	60, 932	67, 496	95, 651	87, 843	1, 128, 741	2, 718	4, 797	1, 136, 256	8
19, 665	27, 429	3, 210	104	1, 180	606	55, 409	11	82	55, 502	9
50, 033	87, 298	10, 412	8, 955	14, 890	22, 691	210, 455	216	91	210, 762	10
45, 504	39, 751	5, 196	32, 296	158, 488	78, 368	366, 536	35	46	366, 617	11
12, 806	10, 762	2, 159	1, 626	3, 029	3, 222	36, 381	115	34	36, 530	12
128, 008	165, 240	20, 977	42, 981	177, 587	104, 887	668, 781	377	253	669, 411	13
15, 391	26, 400	3, 638	7, 596	9, 840	9, 567	81, 727	76	35	81, 838	14
2, 195	2, 712	614	1, 036	1, 988	966	10, 625	31	25	10, 681	15
11, 076	27, 748	13, 100	28, 088	16, 875	1, 765	106, 315	62	—	106, 377	16
—	55	—	—	—	—	57	—	—	57	17
—	182	—	162	—	—	523	—	—	523	18
11, 076	27, 985	13, 100	28, 250	16, 875	1, 765	106, 895	62	—	106, 957	19
45, 600	70, 748	13, 233	15, 711	25, 807	32, 514	231, 059	915	903	232, 877	20
7, 258	—	—	4, 671	1, 292	—	13, 250	—	—	13, 250	21
52, 858	70, 748	13, 233	20, 382	27, 099	32, 514	244, 309	915	903	246, 127	22
2, 956	520	23	389	120	354	4, 535	4	4	4, 543	23
1, 195, 169	1, 501, 919	193, 038	288, 265	419, 774	488, 570	4, 509, 488	5, 036	6, 584	4, 521, 108	24
7, 654	655	257	94	173	77	9, 432	4	5	9, 441	25
—	—	79	103	—	233	445	—	—	445	26
—	—	—	126	—	—	126	—	—	126	27
7, 654	655	336	323	173	310	10, 003	4	5	10, 012	28
1, 202, 823	1, 502, 574	193, 374	288, 588	419, 947	488, 880	4, 519, 491	5, 040	6, 589	4, 531, 120	29
5, 468	6, 448	950	933	1, 405	1, 695	18, 857	15	24	18, 896	30
220	233	204	309	299	288	240	336	275	240	31

¹ See Table 7 for a breakdown of the functions of expenditure toward which the contributions were made.

² Excludes net sinking fund earnings as follows: Nfld. 1,028; P.E.I. 278; N.S. 3,693; N.B. 3,222; Que. 5,849; Ont. 2,783 Man. 2,386; (reserve for debt retirement); Sask. 291; Alta. nil; B.C. 2,805.

³ N.S.—Surplus Keltic Lodge 9, adjustment re Nova Scotia Power Commission 20; Que.—Contributions from Hydro Electric Commission; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

⁴ Population at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	4,798	1,219	4,548	3,592
2	Legislative	371	140	736	901
3	Research, planning and statistics	—	—	55	157
4	Totals, general government	5,169	1,359	5,339	4,650
Protection of persons and property:					
5	Law enforcement	491	100	678	557
Corrections:					
6	Juvenile delinquents	149	22	449	207
7	Other offenders	502	83	17	327
8	Police protection	1,980	159	888	646
9	Other	817	142	1,706	1,294
10	Totals, protection of persons and property	3,939	506	3,738	3,031
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	35,596	8,554	32,490	37,249
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	37	—
15	Waterways	95	14	400	589
16	Other	—	6	18	—
17	Totals, transportation and communications	35,691	8,574	32,945	37,838
Health and social welfare:					
Health:					
18	General health	328	104	330	405
19	Public health	1,527	786	3,528	2,980
20	Medical, dental and allied services	2,020	153	280	281
21	Hospital care	23,929	4,529	37,952	35,432
22	Totals, health	27,804	5,572	42,090	39,098
Social welfare:					
23	Aid to aged persons	4,140	1,374	4,401	4,461
24	Aid to blind persons	351	65	641	569
25	Aid to unemployed and unemployables ³	13,896	901	7,898	3,822
26	Mothers' allowances	—	213	4	2,023
27	Child welfare	586	185	982	554
28	Labour	79	13	179	327
29	Other social welfare	1,219	78	68	514
30	Totals, social welfare	20,271	2,829	14,169	12,270
31	Totals, health and social welfare	48,075	8,401	56,259	51,368
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	255	43	569	316
33	Parks, beaches and other recreational areas	—	161	187	242
34	Physical culture	58	62	75	63
35	Other	63	14	171	20
36	Totals, recreational and cultural services	376	280	1,002	641
Education:					
37	Schools operated by local authorities	20,530 ⁶	3,752	23,997	12,465
38	Universities, colleges, and other schools	12,237	2,829	7,796	8,347
39	Education of the handicapped	252	29	217	273
40	Superannuation and pensions	— 75 ⁸	3	2,257	316
41	Other	701	165	540	363
42	Totals, education	33,645	6,778	34,807	21,764

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
41,991	44,474	4,928	7,772	5,039	18,613	136,974	469	88	137,531	1
4,237	5,166	521	677	1,213	1,578	15,540	30	25	15,595	2
487	782	2	114	97	184	1,878	—	4	1,882	3
46,715	50,422	5,451	8,563	6,349	20,375	154,392	499	117	155,008	4
15,999	6,869	1,444	1,809	3,034	2,586	33,567	340	206	34,113	5
3,288	3,946	653	172	1,699	1,538	12,123	—	—	12,123	6
6,422	17,104	1,536	1,621	2,994	6,767	37,373	—	76	37,449	7
13,220	17,090	1,291	1,381	2,267	2,416	41,338	—	410	41,748	8
12,728	18,624	2,255	3,017	6,640	4,026	51,249	21	65	51,335	9
51,657	63,633	7,179	8,000	16,634	17,333	175,650	361	757	176,768	10
481	—	—	16	—	—	497	—	7	504	11
206,913	289,720	31,672	31,607	61,556	103,383	838,740	757	226	839,723	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	494	—	—	531	—	—	531	14
452	—	46	387	298	2,107	4,388	36	—	4,424	15
8	—	—	—	—	—	32	—	—	32	16
207,854	289,720	31,718	32,504	61,854	105,490	844,188	793	233	845,214	17
5,627	5,058	1,066	827	1,194	1,616	16,555	13	40	16,608	18
31,475	18,558	4,296	6,138	3,504	7,827	80,619	248	600	81,467	19
3,589	2,910	1,806	24,083	4,173	5,447	44,742	—	—	44,742	20
268,372	352,492	54,592	60,486	82,609	86,781	1,007,174	820	1,398	1,009,392	21
309,063	379,018	61,760	91,534	91,480	101,671	1,149,090	1,081	2,038	1,152,209	22
42,443	28,444	4,935	9,782	10,302	17,889	128,171	41	115	128,327	23
2,354	1,539	373	462	428	636	7,418	3	36	7,457	24
77,061	47,257	9,249	11,323	19,385	28,313	219,105	125	224	219,454	25
22,538	11,130	4	1,010	1,010	4	36,914	—	—	36,914	26
34,831	6,653	2,445	1,573	3,042	4,454	55,305	98	54	55,457	27
4,071	2,091	370	317	431	516	8,394	1	—	8,395	28
11,064	4,727	1,876	2,678	2,883	2,267	27,374	97	14	27,485	29
194,362	101,841	19,248	26,135	37,481	54,075	482,681	365	443	483,489	30
503,425	480,859	81,008	117,669	128,961	155,746	1,631,771	1,446	2,481	1,635,698	31
1,589	2,816	92	482	241	581	6,984	31	15	7,030	32
610	7,762	714	2,294	1,261	2,083	15,314	32	10	15,356	33
228	224	141	129	—	218	1,198	6	17	1,221	34
1,814	1,967	6	514	1,448 ^s	320	6,337	8	48	6,393	35
4,241	12,769	953	3,419	2,950	3,202	29,833	77	90	30,000	36
203,230	321,670	29,744	40,608	78,022	77,456	811,474	1,658	1,506 ⁷	814,638	37
124,388	113,143	10,308	14,846	30,961	21,582	346,437	—	13	346,450	38
505	5,875	355	452	766	1,101	9,825	—	2	9,827	39
— 678 ^s	20,768	306	1,281	1	3,881	28,060	—	—	28,060	40
29,828	5,371	1,400	981	1,049	1,127	41,525	1	6	41,532	41
357,273	466,827	42,113	58,168	110,799	105,147	1,237,321	1,659	1,527	1,240,507	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Natural resources and primary industries:					
43	Fish and game	1,826	117	435	534
44	Forests	1,047	165	1,612	3,239
45	Lands; Settlement and agriculture.....	1,050	1,020	1,928	1,726
46	Minerals and mines	145	1	641	266
47	Water resources	—	—	28	55
48	Other	285	55	189	388
49	Totals, natural resources and primary industries	4,353	1,358	4,833	6,208
50	Trade and industrial development.....	500	309	1,354	812
51	Local government planning and development	370	51	160	364
Debt charges:					
52	Commission on bond or debenture sales and other management charges	293	3	—	16
53	Discount (or amount amortized) on provincial bond sales	219	22	569	428
54	Interest	7,929	2,331	16,275	12,473
55	Loss on foreign exchange	—	—	—	64
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement⁹	8,441	2,356	16,844	12,981
58	Unconditional grants to local governments¹⁰.....	1,907	447	1,332	6,387
59	Contributions to government enterprises¹¹.....	788	—	—	58
Other expenditure:					
60	Civil defence	78	34	339	182
61	Housing.....	36	9	51	—
62	Winter work projects in municipalities	255	130	112	—
63	Other	49	75 ¹²	28	31
64	Totals, other expenditure	418	248	530	213
65	Sub-totals	143,672	30,667	159,143	146,315
Non-expense and surplus payments:					
66	Advances charged to current account.....	—	8	41	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	—	7	14
69	Totals, non-expense and surplus payments.....	—	8	48	14
70	Totals, gross general expenditure exclusive of debt retirement¹⁰	143,672	30,675	159,191	146,329
71	Population (000's)¹⁷	481	107	756	614
72	Gross general expenditure exclusive of debt retirement per capita (\$)	299	287	211	238

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditures on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ Replaced by "Social Assistance" which is included in item 25.

⁵ Includes expenditures re provincial auditoriums at Edmonton and Calgary 770.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.
⁷ Includes 952 paid to federal government day schools for pupils other than Indians and Eskimos; 163 grants to local school districts; and 231 paid to denominational and private schools.

⁸ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

⁹ For data on debt retirement see Table 6, item 15.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1964 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,960	3,522	603	402	919	1,457	18,775	29	80	18,884	43
19,180	22,542	1,470	1,194	7,798	17,732	75,979	5	—	75,984	44
38,793	11,494	9,637	9,429	7,609	5,229	87,915	—	—	87,915	45
3,616	2,354	509	1,529	3,544	3,213	15,818	—	—	15,818	46
2,489	5,601	12,951	2,037	1,699	973	25,833	42	—	25,875	47
2,643	1,001	1,365	2,335	587	252	9,100	—	—	9,100	48
75,681	46,514	26,535	16,926	22,156	28,856	233,420	76	80	233,576	49
9,590	6,969	1,244	2,074	1,986	1,443	26,281	52	6	26,339	50
1,034	2,293	783	1,588	1,510	303	8,456	85	33	8,574	51
98	298	469	139	170	—	1,486	—	—	1,486	52
1,636	2,096	1,377	500	—	—	6,847	—	—	6,847	53
49,621	87,231	15,798	25,832	480	395	218,365	240	—	218,605	54
1,892	486	82	—	—	—	2,524	—	—	2,524	55
—	—	—	—	—	—	—	—	—	—	56
53,247	90,111	17,726	26,471	650	395	229,222	240	—	229,462	57
250	35,623	2,990	10	16,682	13,353	78,981	148	97	79,226	58
—	824	—	—	—	2,119	3,789	—	—	3,789	59
1,646	1,743	—	102	662	763	5,549	—	—	5,549	60
8,497	848	—	28	—	958	10,427	19	988	11,434	61
21,606	10,269	1,343	2,854	4,361	5,722	46,652	—	37	46,689	62
835 ¹³	59	125	—	18	21,666 ¹⁴	22,886	—	—	22,886	63
32,584	12,919	1,468	2,984	5,041	29,109	85,514	19	1,025	86,558	64
1,343,551	1,559,483	219,168	278,376	375,572	482,871	4,738,818	5,455	6,446	4,750,719	65
—	—	104	5	—	— 111	47	—	—	47	66
—	1,009 ¹⁵	107	74	701	—	1,891	—	—	1,891	67
7,732 ¹⁶	427	—	2,083	—	—	10,263	18	—	10,281	68
7,732	1,436	211	2,162	701	— 111	12,201	18	—	12,219	69
1,351,283	1,560,919	219,379	280,538	376,273	482,760	4,751,019	5,473	6,446	4,762,938	70
5,468	6,448	950	933	1,405	1,695	18,857	15	24	18,896	71
247	242	231	301	268	285	252	365	269	252	72

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ Consists of: Nfld.—Northern Labrador Affairs (net) 17; Power Commission re rural electrification 771; N.B.—Development Corporation; Ont.—Hydro Electric Power Commission bonus re rural lines; B.C.—Toll Highways and Bridges Authority 1,969; Power Commission 150.

¹² Includes rural electrification 68.

¹³ Includes rural electrification bureau 591.

¹⁴ Includes home-owners' subsidy 21,659.

¹⁵ Repayment to the Government of Canada under the 1952 Tax Rental Agreement.

¹⁶ Transfer to reserve for doubtful accounts.

¹⁷ Population at June 1, 1963, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1964¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	404✓	106	978	768
2	Other	—	—	—	—
	Income:				
3	Corporations ²	3,858	592	6,470	4,919
4	Individuals ³	3,356	633	7,715	5,155
5	Property	—	—	96	451
	Sales: ⁴				
6	Alcoholic beverages	6	465	6	6
7	Amusement and admissions	105	70	372	282
8	Motor fuel and fuel oil	9,043	3,128	20,577	17,020
9	Tobacco	6	353	6	2,051
10	General	16,113	2,843	17,716	10,850
11	Other commodities and services ⁷	—	—	395	—
12	Succession duties	—	—	—	—
13	Hospital insurance premiums	—	—	6	—
14	Other ⁹	320✓	2	101	100
15	Totals, taxes	33,199	8,192	54,420	41,596
	Government of Canada:				
16	Statutory subsidies	1,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1962— for fiscal year 1963-64:				
17	Share of federal estate tax	297	61	2,307	920
18	Equalization (including stabilization)	14,618	3,158	19,543	16,339
19	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500
20	Newfoundland additional grant	8,000	—	—	—
	Federal-Provincial Fiscal Arrangements Act 1962— for fiscal year 1962-63:				
21	Share of federal estate tax	— 21	11	— 16	17
22	Equalization	367	663	— 492	140
23	Share of income tax on power utilities	196	54	638	40
24	Totals, Government of Canada (items 16 to 23)	35,613	8,104	34,612	29,701
	Privileges, licences, and permits:				
25	Liquor control and regulation	2,603	26	316	270
26	Motor vehicles	3,099	854	6,425	5,798
27	Natural resources	1,637	14	1,422	3,860
28	Other	915	119	754	989
29	Totals, privileges, licences, and permits	8,254	1,013	8,917	10,917
30	Sales and services	403	399	2,185	1,767
31	Fines and penalties¹¹	363	72	361	318
	Government enterprises:				
32	Liquor profits	2,783	1,498	13,066	10,099
33	Other ¹²	—	—	29	—
34	Totals, government enterprises	2,783	1,498	13,095	10,099
35	Other revenue	51	22	7	93
36	Sub-totals	80,666	19,300	113,597	94,491
	Non-revenue and surplus receipts:				
37	Refunds of previous years' expenditures	318	2	70	132
38	Repayment of advances credited to revenue	7	23	—	—
39	Other	—	—	—	—
40	Totals, non-revenue and surplus receipts	325	25	70	132
41	Totals, net general revenue	80,991	19,325	113,667	94,623
42	Population ('000's) ¹³	481	107	756	614
43	Net general revenue per capita (\$)	168	181	150	154

¹ 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.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Collection of arrears.

⁵ 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. 32; N.S. (shown gross in Public Accounts); N.B. 94; Que. 1,129; Ont. 1,668; Man. 304; Sask. 446; Alta. 962; B.C. 532. Commission on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 97; N.S. 477; N.B. 490; Que. 4,892; Ont. 4,237; Man. 251; Sask. 1,158; Alta. 3; B.C. 3,380.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
11,834	13,685	1,399	1,036	2,365	3,144	35,719	—	—	35,719	1
21,489	3,706	—	—	—	—	25,195	—	—	25,195	2
121,444	192,302	14,965	9,889	23,693	34,104	412,236	—	—	412,236	✓ 3
106,051	164,370	21,442	16,076	25,126	39,358	389,282	—	—	389,282	✓ 4
—	1,404	—	7 ⁴	—	6,798	8,756	304	29	9,089	✓ 5
—	—	—	6	—	6	465	84	—	549	6
9,099	13,253	958	119	943	1,761	26,962	15	—	26,977	7
150,832	194,708	25,212	30,118	38,440	48,941	538,019	450	538	539,007	✓ 8
24,994	6	2,842	6	—	6	30,240	—	—	30,240	9
167,797	190,342	—	45,167	—	111,193	562,021	—	—	562,021	✓ 10
11,937	—	—	—	—	—	12,332	—	—	12,332	11
36,393	44,121	—	2 ⁴	2 ⁴	5,161	85,679	—	—	85,679	✓ 12
—	94,258	12,840	17,349 ⁸	—	—	124,447	—	—	124,447	✓ 13
2,300	8,205	863	372	45	214	12,522	—	—	12,522	14
664,170	920,354	80,521	120,135	90,614	250,674	2,263,875	853	567	2,265,295	15
3,964	4,624	2,103	2,120	2,852	1,673	23,526	—	—	23,526	16
—	—	2,345	1,065	2,984	—	9,979	—	—	9,979	17
67,061	—	11,973	23,028	1,991	—	157,711	1,923 ¹⁰	2,378 ¹⁰	162,012	18
—	—	—	—	—	—	35,000	—	—	35,000	19
—	—	—	—	—	—	8,000	—	—	8,000	20
—	—	74	123	631	190	481	—	—	481	21
3,155	—	1,652	624	4,846	—	9,707	—	—	9,707	22
4,623	1,019	46	9	2,742	501	9,868	—	—	9,868	23
78,803	5,643	18,045	25,721	16,046	1,984	254,272	1,923	2,378	258,573	24
19,665	27,429	3,210	104	1,180	606	55,409	11	82	55,502	25
50,033	87,298	10,412	8,955	14,890	22,691	210,455	216	91	210,762	26
45,504	39,751	5,196	32,296	158,488	78,368	366,536	35	46	366,617	27
12,806	10,762	2,159	1,626	2,960	3,182	36,272	115	34	36,421	28
128,008	165,240	20,977	42,981	177,518	104,847	668,672	377	253	669,302	29
11,711	16,023	2,484	5,943	6,150	6,841	53,906	76	35	54,017	30
2,195	2,712	614	1,036	1,988	966	10,625	31	25	10,681	31
45,600	70,748	13,233	15,711	25,807	32,514	231,059	915	903	232,877	32
7,258	—	—	4,671	1,292	—	13,250	—	—	13,250	33
52,858	70,748	13,233	20,382	27,099	32,514	244,309	915	903	246,127	34
2,956	520	23	389	120	354	4,535	4	4	4,543	35
940,701	1,181,240	135,897	216,587	319,535	398,180	3,500,194	4,179	4,165	3,508,538	36
7,654	655	257	91	173	77	9,429	4	5	9,438	37
—	—	79	103	—	233	445	—	—	445	38
—	—	—	126	—	—	126	—	—	126	39
7,654	655	336	320	173	310	10,000	4	5	10,009	40
948,355	1,181,895	136,233	216,907	319,708	398,490	3,510,194	4,183	4,170	3,518,547	41
5,468	6,448	950	933	1,405	1,695	18,857	15	24	18,896	42
173	183	143	232	228	235	186	279	174	186	43

⁶ Taxed under the general sales tax, item 10.

⁷ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁸ Includes 5,272 premiums for medical care insurance.

⁹ For breakdown see Explanatory Comment to Table 3.

¹⁰ Federal tax abstinence grant.

¹¹ Includes liquor fines. See Table 9, item 15.

¹² For breakdown see Table 1, footnote 8.

¹³ Population at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	General government:				
1	Executive and administrative ²	4,798	1,219	4,548	3,592
2	Legislative	371	140	736	901
3	Research, planning and statistics	—	—	55	151
4	Totals, general government	5,169	1,359	5,339	4,644
	Protection of persons and property:				
5	Law enforcement	491	100	678	557
	Corrections:				
6	Juvenile delinquents	146	22	381	156
7	Other	494	83	17	314
8	Police protection	1,980	159	888	646
9	Other	803	142	1,706	1,294
10	Totals, protection of persons and property	3,914	506	3,670	2,967
	Transportation and communications:				
11	Airways	—	—	—	—
12	Highways, roads and bridges	22,844	6,587	30,314	30,387
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	37	—
15	Waterways	95	14	400	589
16	Other	—	6	18	—
17	Totals, transportation and communications	22,939	6,607	30,769	30,976
	Health and social welfare:				
	Health:				
18	General health	212	85	133	345
19	Public health	783	420	2,229	1,929
20	Medical, dental and allied services	1,959	140	202	194
21	Hospital care	13,280	2,354	21,359	21,112
22	Totals, health	16,234	2,999	23,923	23,580
	Social welfare:				
23	Aid to aged persons	2,036	764	2,315	2,335
24	Aid to blind persons	104	18	166	151
25	Aid to unemployed and unemployables ³	8,770	212	4,892	1,225
26	Mothers' allowances	—	213	—	2,023
27	Child welfare	576	185	968	547
28	Labour	79	13	153	327
29	Other social welfare	1,202	74	68	459
30	Totals, social welfare	12,767	1,479	8,562	7,067
31	Totals, health and social welfare	29,001	4,478	32,485	30,647
	Recreational and cultural services:				
32	Archives, art galleries, museums and libraries	255	43	569	316
33	Parks, beaches and other recreational areas	—	153	180	222
34	Physical culture	47	37	58	35
35	Other	63	14	171	20
36	Totals, recreational and cultural services	365	247	978	593
	Education:				
37	Schools operated by local authorities	20,530 ⁵	3,752	23,987	12,465
38	Universities, colleges and other schools	6,640	1,070	5,084	5,860
39	Education of the handicapped	252	29	213	231
40	Superannuation and pensions	— 75 ⁷	3	2,257	316
41	Other	701	164	539	363
42	Totals, education	28,048	5,018	32,080	19,235

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
40,581	44,474	4,928	7,772	5,039	18,613	135,564	469	88	136,121	1
4,237	5,166	521	677	1,213	1,578	15,540	30	25	15,595	2
487	782	2	114	97	184	1,872	—	4	1,876	3
45,305	50,422	5,451	8,563	6,349	20,375	152,976	499	117	153,592	4
15,999	6,869	1,444	1,809	3,034	2,584	33,565	340	206	34,111	5
3,288	3,639	653	167	1,582	1,529	11,563	—	—	11,563	6
6,422	13,651	1,489	1,590	2,684	6,555	33,299	—	76	33,375	7
13,220	17,090	1,291	1,381	2,267	2,416	41,338	—	410	41,748	8
12,728	18,624	2,255	3,017	6,640	4,026	51,235	21	47	51,303	9
51,657	59,873	7,132	7,964	16,207	17,110	171,000	361	739	172,100	10
481	—	—	16	—	—	497	—	7	504	11
196,083	282,129	30,507	30,833	60,096	93,749	783,529	757	226	784,512	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	494	—	—	531	—	—	531	14
452	—	46	387	298	2,107	4,388	36	—	4,424	15
8	—	—	—	—	—	32	—	—	32	16
197,024	282,129	30,553	31,730	60,394	95,856	788,977	793	233	790,003	17
4,323	4,126	733	626	926	1,340	12,849	10	20	12,879	18
24,934	10,220	2,742	4,014	1,130	4,749	53,150	195	459	53,804	19
2,793	2,564	1,647	24,038	4,057	5,447	43,041	—	—	43,041	20
151,125	208,734	33,396	37,661	42,226	50,531	581,778	429	283	582,490	21
183,175	225,644	38,518	66,339	48,339	62,067	690,818	634	762	692,214	22
23,511	14,982	2,811	7,312	7,768	14,190	78,024	7	53	78,084	23
659	492	143	216	152	300	2,401	1	9	2,411	24
38,730	21,531	3,606	6,013	10,852	10,890	106,721	41	94	106,856	25
22,538	11,130	—	—	1,010	—	36,914	—	—	36,914	26
30,792	6,482	2,445	1,400	3,042	4,047	50,484	52	52	50,588	27
4,071	2,091	370	317	431	516	8,368	1	—	8,369	28
11,048	4,594	1,801	2,629	2,842	2,135	26,852	97	14	26,963	29
131,349	61,302	11,176	17,887	26,097	32,078	309,764	199	222	310,185	30
314,524	286,946	49,694	84,226	74,436	94,145	1,000,582	833	984	1,002,399	31
1,589	2,816	92	482	241	581	6,984	19	15	7,018	32
610	7,762	675	2,224	1,261	2,083	15,170	15	9	15,194	33
228	224	77	114	—	218	1,038	2	10	1,050	34
1,814	1,967	6	514	1,435 ⁴	320	6,324	8	38	6,370	35
4,241	12,769	850	3,334	2,937	3,202	29,516	44	72	29,632	36
202,333	265,433	28,682	39,481	78,022	71,630	746,315	1,528	1,441 ⁶	749,284	37
104,105	94,872	8,196	11,052	9,592	17,468	263,939	—	13	263,952	38
505	5,345	355	217	734	1,086	8,967	—	2	8,969	39
— 678 ⁷	20,768	306	1,281	1	3,881	28,060	—	—	28,060	40
27,677	5,271	1,400	962	1,040	1,064	39,181	1	6	39,188	41
333,942	391,689	38,939	52,993	89,389	95,129	1,086,462	1,529	1,462	1,089,453	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
National resources and primary industries:					
43	Fish and game	1,791	117	285	444
44	Forests	882	125	1,374	2,872
45	Lands: Settlement and agriculture	995	866	1,659	1,514
46	Minerals and mines	145	1	641	266
47	Water resources	—	—	28	55
48	Other	285	55	169	388
49	Totals, natural resources and primary industries	4,098	1,164	4,156	5,539
50	Trade and industrial development	500	309	1,354	805
51	Local government planning and development	370	51	160	364
Debt charges: ²					
52	Commission on bond or debenture sales and other management charges	293	3	—	16
53	Discount (or amount amortized) on provincial bond sales	219	22	530	428
54	Interest	7,467	2,168	12,323	9,245
55	Loss on foreign exchange	—	—	—	64
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement³	7,979	2,193	12,853	9,753
58	Unconditional grants to local governments¹⁰	1,907	447	1,332	6,387
59	Contributions to government enterprises¹¹	788	—	—	58
Other expenditure:					
60	Civil defence	53	9	64	32
61	Housing	36	9	51	—
62	Winter works projects in municipalities	—	19	41	—
63	Other ¹²	49	75	28	31
64	Totals, other expenditure	138	112	184	63
65	Sub-totals	105,216	22,491	125,360	112,031
Non-expense and surplus payments:					
66	Advances charged to revenue	—	8	41	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	—	7	14
69	Totals, non-expense and surplus payments	—	8	48	14
70	Totals, net general expenditure exclusive of debt retirement¹⁰	105,216	22,499	125,408	112,045
71	Population (000's) ¹³	481	107	756	614
72	Net general expenditure exclusive of debt retirement per capita (\$)	219	210	166	182

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditure on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ See Table 2, footnote 5.

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

⁶ See Table 2, footnote 7.

⁷ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1964¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,757	3,393	556	402	919	1,457	18,121	29	80	18,230	43
17,217	21,140	1,170	557	6,136	15,901	67,374	5	—	67,379	44
36,136	11,122	8,306	8,281	7,335	5,038	81,252	—	—	81,252	45
2,781	1,855	509	1,529	3,506	2,187	13,420	—	—	13,420	46
2,489	4,043	7,590	1,922	1,699	908	18,734	42	—	18,776	47
2,603	1,000	1,365	2,295	587	214	8,961	—	—	8,961	48
69,983	42,553	19,496	14,986	20,182	25,705	207,862	76	80	208,018	49
9,482	6,944	1,214	2,008	1,986	1,443	26,045	52	6	26,103	50
1,034	2,293	783	1,584	1,510	303	8,452	85	33	8,570	51
98	298	469	139	170	—	1,486	—	—	1,486	52
1,636	2,096	1,377	338	—	—	6,646	—	—	6,646	53
38,545	59,301	2,698	-2,256	-16,395	-1,370	111,726	178	—	111,904	54
1,892	431	82	—	—	—	2,469	—	—	2,469	55
—	—	—	—	—	—	—	—	—	—	56
42,171	62,126	4,626	-1,779	-16,225	-1,370	122,327	178	—	122,505	57
350	35,623	2,990	10	16,682	13,353	78,981	148	97	79,226	58 *
—	824	—	—	—	2,119	3,789	—	—	3,789	59
421	389	—	2	78	231	1,279	—	—	1,279	60
8,497	848	—	28	—	958	10,427	—	183	10,610	61
9,717	3,317	174	1,046	1,390	2,256	17,960	—	21	17,981	62
835	59	125	—	18	21,666	22,886	—	—	22,886	63
19,470	4,613	299	1,076	1,486	25,111	52,552	—	204	52,756	64
1,089,083	1,238,804	162,027	206,695	275,333	392,481	3,729,521	4,598	4,027	3,738,146	65
—	—	104	5	—	-111	47	—	—	47	66
—	1,009 ¹³	107	74	701	—	1,891	—	—	1,891	67
7,732 ¹⁴	427	—	2,083	—	—	10,263	18	—	10,281	68
7,732	1,436	211	2,162	701	-111	12,201	18	—	12,219	69
1,096,815	1,240,240	162,238	208,857	276,034	392,370	3,741,722	4,616	4,027	3,750,365	70
5,468	6,448	950	933	1,405	1,695	18,857	15	24	18,896	71
201	192	171	224	196	231	198	308	168	198	72

⁸ Negative amounts indicate excess of revenue over expenditure.

⁹ For data on debt retirement see Table 6, item 15.

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ See Table 2, footnote 11.

¹² See footnotes against provincial amounts under this heading in Table 2, item 63.

¹³ Represent repayment to the Government of Canada under the 1952 Tax Rental agreement.

¹⁴ Transfer to reserve for doubtful accounts.

¹⁵ Population at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

3,750,365
79,226*
367,139

**TABLE 5. Reconciliation of General Revenue with Provincial Accounts for Fiscal Year
Ended March 31, 1964**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	103,532	23,939	116,146	118,584
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	4,710	3,494	489	904
3	Capital account revenue	20,926	3,384	—	—
4	Revenue deducted from ordinary expenditure in public accounts	255	—	28,301	3,176
5	Revenue deducted from capital expenditure in public accounts	—	—	2,957	7,104
6	Expenditure deducted from revenue in public accounts	—	129	550	584
7	Unremitted revenue from liquor operations	—	—	721	—
8	Adjustment under Federal Provincial Fiscal Arrangements Act	—	—	—	33
9	Liquor board revenue other than from liquor sales	—	—	217	—
10	Other	—	—	20 ²	—
11	Total additions	25,891	7,007	33,255	11,801
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	210	1,935	94	210
13	Refunds of current year's revenue included in expenditure in public accounts	—	68	—	—
14	Sinking fund earnings included in revenue in public accounts	—	—	—	—
15	Revenue of working capital funds to be offset against expenditure	359	—	210	149
16	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	539	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	421	—	—	916
19	To deduct amount turned over by liquor board in excess of profits on sales	425	—	—	—
20	Adjustment under Federal Provincial Fiscal Arrangements Act	—	—	1,445	—
21	Non revenue items — loans and repayments	—	—	—	—
22	Non revenue items included in capital account	1,240	—	—	—
23	Collection of pre-Union assets	13	—	—	—
24	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
25	Special fund expenditure included in provincial ordinary revenue	6,556	—	—	203
26	Special fund expenditure included in revenue of other special fund	—	—	—	—
27	Provincial ordinary expenditure included in special fund revenue	213	1,442	202	—
28	Provincial ordinary expenditure included in capital revenue	—	—	—	—
29	Intervote transfer	—	—	—	—
30	Total deductions	9,976	3,445	1,951	1,478
31	Gross general revenue (Table 1, item 29)	119,447	27,501	147,450	128,907
	To arrive at "net general revenue"				
	Deduct:				
32	Interest, discount, premium and exchange	462	163	3,991	3,228
33	Grants-in-aid and shared-cost contributions	36,114	7,380	28,912	29,908
34	Institutional revenue	1,880	633	880	1,148
35	Net general revenue (Table 3, item 41)	80,991	19,325	113,667	94,623

¹ See text page 15 for a complete listing of the administrative or special funds included in these statistics.

² Adjustment re Nova Scotia Power Commission.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1964

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
941,355	1,079,136	141,769	207,062	422,031	389,757	6,206	7,031	1
2,914	298,939	45,466	33,540	1,974	1,752	—	—	2
78	2,245	154,617	—	53,537	—	1,396	1,023	3
238,545	145,145	21,142	61,373	—	91,182	—	—	4
19,697	34,353	—	2,863	—	—	—	—	5
6,051	5,905	555	1,604	965	3,912	18	—	6
—	—	14	516	667	285	—	—	7
78	—	—	—	395	2,290	—	—	8
—	1,279	—	—	1,180	—	—	82	9
—	—	—	—	—	—	—	725 ³	10
267,363	487,866	221,794	99,896	58,718	99,421	1,414	1,830	11
—	3,158	418	695	4,196	—	2,446	45	12
59	—	—	—	—	—	—	—	13
5,152	2,783	—	—	—	—	—	—	14
—	—	—	—	—	—	134	—	15
—	—	3	103	508	—	—	—	16
—	—	9	—	3,892	—	—	—	17
678	—	—	677	6,386	—	—	—	18
—	—	—	—	—	—	—	1,387	19
—	—	—	—	—	190	—	—	20
—	—	—	—	—	—	—	840	21
—	—	145,515	—	43,879	—	—	—	22
—	—	—	—	—	—	—	—	23
—	—	13,962	—	—	—	—	—	24
—	1,033	—	2,254	45	—	—	—	25
—	—	—	—	—	—	—	—	26
6	57,454	10,282	14,641	—	108	—	—	27
—	—	—	—	—	—	—	—	28
—	—	—	—	1,896	—	—	—	29
5,895	64,428	170,189	18,370	60,802	298	2,580	2,272	30
1,202,823	1,502,574	193,374	288,588	419,947	488,880	5,040	6,589	31
11,076	27,985	13,100	28,250	16,875	1,765	62	—	32
239,712	282,317	42,887	41,775	79,605	85,859	795	2,419	33
3,680	10,377	1,154	1,656	3,759	2,766	—	—	34
948,355	1,181,895	136,233	216,907	319,708	398,490	4,183	4,170	35

³ Special revenue for flood assistance.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1964**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	102,982	23,755	108,651	125,520
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ²	12,208	3,211	1,528	778
3	Capital account expenditure	42,676	7,972	16,985	15,997
4	Revenue deducted from ordinary expenditure in public accounts	255	—	28,301	3,176
5	Revenue deducted from capital expenditure in public accounts	—	—	2,957	7,104
6	Expenditure deducted from revenue in public accounts	—	129	550	584
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	19	—	204
9	Liquor board expenditure other than liquor selling costs	—	—	938	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Other	—	—	20 ³	—
12	Total additions	55,139	11,331	51,279	27,843
	Deduct:				
13	Refunds of current year's expenditure included in revenue in public accounts	210	1,935	94	210
14	Refunds of current year's revenue included in expenditure in public accounts	—	68	—	—
15	Debt retirement included in ordinary expenditure	3,643	941	—	5,556
16	Revenue of working capital funds to be offset against expenditure	359	—	210	149
17	Operating surplus of working capital funds to be offset against expenditure	—	—	233	—
18	Offsets to adjust contributions to and from government enterprises to a "net" basis	539	—	—	—
19	Employees' contributions to superannuation plan to be offset against expenditure	421	—	—	916
20	Contributions to liquor boards offset against liquor profits	611	—	—	—
21	Non expenditure items—Loans and repayments	—	25	—	—
22	Non expenditure items included in capital account	1,897	—	—	—
	Interfund eliminations:				
23	Special fund expenditure included in provincial ordinary revenue	6,556	—	—	203
24	Special fund expenditure included in revenue of other special fund	—	—	—	—
25	Provincial ordinary expenditure included in special fund revenue	213	1,442	202	—
26	Intervote transfer	—	—	—	—
27	Total deductions	14,449	4,411	739	7,034
28	Gross general expenditure exclusive of debt retirement (Table 2, item 70)	143,672	30,675	159,191	146,329
	To arrive at "net general expenditure":				
	Deduct:				
29	Interest, discount, premium and exchange	462	163	3,991	3,228
30	Grants-in-aid and shared-cost contributions	36,114	7,380	28,912	29,908
31	Institutional revenue	1,880	633	880	1,148
32	Net general expenditure exclusive of debt retirement (Table 4, item 70)	105,216	22,499	125,408	112,045

¹ Total "budgetary" expenditure including capital expenditure 26,167.

² See text page 15 for a complete listing of the administrative or special funds included in these statistics.

³ Adjustments re Nova Scotia Power Commission.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1964**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
905,757	947,181	130,542	197,737 ¹	331,602	385,684	5,316	6,026	1
2,527	295,649	45,571	35,163	2,433	1,805	—	—	2
195,152	233,564	171,716	—	99,736	—	2,719	749	3
238,545	145,145	21,142	61,373	—	91,182	—	—	4
19,697	34,353	—	2,863	—	—	—	—	5
6,051	5,905	555	1,604	965	3,912	18	—	6
—	1,009	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,258	14	168	—	285	—	—	9
—	—	—	—	—	—	—	808 ⁴	10
—	—	—	—	—	—	—	—	11
461,972	716,883	238,998	101,171	103,134	97,184	2,737	1,557	12
—	3,158	418	695	4,196	—	2,446	45	13
59	—	—	—	—	—	—	—	14
15,703	41,500	5,359	—	2,359	—	—	—	15
—	—	—	—	—	—	134	—	16
—	—	3	103	502	—	—	—	17
—	—	9	—	3,892	—	—	—	18
678	—	—	677	6,386	—	—	—	19
—	—	—	—	—	—	—	1,078	20
—	—	—	—	—	—	—	14	21
—	—	134,090	—	39,187	—	—	—	22
—	1,033	—	2,254	45	—	—	—	23
—	—	—	—	—	—	—	—	24
6	57,454	10,282	14,641	—	108	—	—	25
—	—	—	—	1,896	—	—	—	26
16,446	103,143	150,161	18,370	58,463	108	2,580	1,137	27
1,351,283	1,560,919	219,379	280,538	376,273	482,760	5,473	6,446	28
11,076	27,985	13,100	28,250	16,875	1,765	62	—	29
239,712	282,317	42,887	41,775	79,605	85,859	795	2,419	30
3,680	10,377	1,154	1,656	3,759	2,766	—	—	31
1,096,815	1,240,240	162,238	208,857	276,034	392,370	4,616	4,027	32

³ Special expenditure re flood assistance.

⁴ Debt retirement of 9,347 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Federal-Provincial Fiscal Arrangements Act (Table 1, item 3)	15,261	3,893	21,342	17,416
2	Share of income tax on power utilities (Table 1, item 4) ...	196	54	638	40
3	Subsidies (Table 1, item 2)	20,156 ²	4,157 ³	12,632 ³	12,245 ³
4	Sub-totals, items 1 to 3	35,613	8,104	34,612	29,701
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	11,704	982	887	5,497
6	Railway grade crossing fund	—	—	201	237
7	Roads to resources	1,048	965	849	1,128
8	Other highways, roads and bridges	—	20	96	—
9	Totals, highways, roads and bridges	12,752	1,967	2,033	6,862
	Health and social welfare:				
10	Hospital insurance and diagnostic services	8,744	1,885	14,727	12,258
	General health grants:				
11	Hospital construction	172	25	1,324	1,003
12	General public health	349	212	630	519
13	Tuberculosis control	148	30	140	105
14	Mental health	177	74	394	279
15	Professional training	109	19	82	50
16	Cancer control	13	16	63	110
17	Public health research	5	—	112	7
18	Medical rehabilitation and crippled children	61	12	78	85
19	Child and maternal health	57	7	72	33
20	Vital statistics fees	2	—	3	3
21	Other health	—	1	—	1
22	Old age assistance	2,037	398	2,086	2,120
23	Allowances to blind persons	247	47	475	418
24	Disabled persons allowances	587	313	1,235	916
25	Unemployment assistance	4,539	376	1,771	1,736
26	Other social welfare	17	4	40	7
27	Totals, health and social welfare	17,264	3,419	23,232	19,662
	Recreational and cultural services:				
28	Camp ground and picnic area development	—	8	7	20
29	Fitness and amateur sport	11	25	17	28
30	Totals, recreational and cultural services	11	33	24	48
	Education:				
	Vocational training:				
31	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	4,837	1,386	886	1,656
32	Vocational high school training program	—	51	70	43
33	Technician training	15	—	13	35
34	Trade and other occupational training	330	23	250	310
35	Training in cooperation with industry	—	—	7	5
36	Training of unemployed	294	131	414	308
37	Training of disabled persons	16	—	86	42
38	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators	—	—	37	6
39	Training for federal departments and agencies	—	—	11	—
40	Assistance to students	—	6	10	10
41	Technical and vocational correspondence courses	—	—	—	—
42	Apprenticeship training	46	—	131	89
43	Citizenship and language instruction for immigrants	—	1	1	—
44	Other ³	—	66	—	—
45	Totals, education	5,538	1,664	1,916	2,504

See footnotes at end of table.

TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
70,216	—	15,896	23,592	10,452	— 190	177,878	1,923	2,378 ¹	182,179	1
4,623	1,019	46	9	2,742	501	9,868	—	—	9,868	2
3,964	4,624	2,103	2,120	2,852	1,673	66,526	—	—	66,526	3
78,803	5,643	18,045	25,721	16,046	1,984	254,272	1,923	2,378	258,573	4
8,010	4,202	120	—	256	9,507	41,165	—	—	41,165	5
1,008	1,846	—	175	317	127	3,911	—	—	3,911	6
1,367	499	717	280	887	1,025 ⁴	8,765	—	—	8,765	7
1	130	328	—	—	—	575	—	—	575	8
10,386	6,677	1,165	455	1,460	10,659	54,416	—	—	54,416	9
108,868	132,553	19,976	20,462	29,276	33,708	382,457	377	1,093	383,927	10
5,968	7,500	309	1,181	1,756	881	20,119	36	22	20,177	11
1,705	3,091	730	890	1,147	1,342	10,615	5	125	10,745	12
1,179	784	178	146	212	248	3,170	19	10	3,199	13
2,531	2,700	435	436	683	581	8,290	32	—	8,322	14
638	411	87	75	128	131	1,730	—	3	1,733	15
748	1,416	163	500	257	282	3,568	—	6	3,574	16
613	497	83	95	114	144	1,670	—	17	1,687	17
705	336	159	45	116	252	1,850	—	2	1,852	18
421	347	65	75	95	81	1,258	46	—	1,304	19
—	24	—	4	6	—	42	—	—	42	20
53	10	—	—	—	—	65	—	—	65	21
18,578	13,462	2,124	2,171	2,534	2,836	48,352	12	62	48,426	22✓
1,695	1,047	230	246	276	336	5,017	2	27	5,046	23
8,375	6,183	616	669	716	930	20,540	5	14	20,559	24
32,518	19,711	5,027	4,641	7,817	16,493	94,629	79	116	94,824	25✓
16	130	75	110	41	33	473	—	—	473	26
184,611	190,202	30,257	31,746	45,174	58,278	603,845	613	1,497	605,955	27
—	—	39	70	—	—	144	17	1	162	28
—	—	64	15	13	—	173	4	7	184	29
—	—	103	85	13	—	317	21	8	346	30
6,819	61,811	1,789	2,211	16,599	7,395	105,389	62	45	105,496	31
845	891	157	501	305	247	3,110	6	—	3,116	32
5,470	906	44	145	349	87	7,064	—	1	7,065	33
6,053	991	113	1,405	1,876	685	12,036	40	9	12,085	34
65	6	—	—	7	15	105	—	—	105	35
1,252	6,119	474	299	311	644	10,246	22	4	10,272	36
111	281	81	155	9	16	797	—	—	797	37
17	13	13	8	76	15	185	—	—	185	38
18	8	52	—	—	147	236	—	3	239	39
347	100	8	—	37	30	548	—	3	551	40
—	—	—	—	—	1	1	—	—	1	41
—	765	82	133	634	555	2,435	—	—	2,435	42
—	—	—	30	3	9	44	—	—	44	43
—	478	—	—	1	—	545	—	—	545	44
20,997	72,369	2,813	4,887	20,207	9,846	142,741	130	65	142,936	45✓

404,104

32,523

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964 - 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:				
46	Registered traplines	-	-	-	-
47	Construction of vessels	35	-	150	90
	Forests:				
48	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement	165	40	238	367
	Lands: Settlement and agriculture:				
49	Contributions in respect of unharvested crops	-	-	68	-
50	Agricultural lime assistance	11	66	108	91
51	Effective organization of agricultural manpower	-	-	9	7
52	Other agricultural grants	13	2	13	15
53	Land protection and reclamation	-	-	-	-
54	Agriculture Rehabilitation and Development Act	31	51	71	99
55	Water resources: Conservation and control	-	-	-	-
56	Other natural resources and primary industries grants	-	-	20	-
57	Totals, natural resources and primary industries	255	159	677	669
	Other expenditure:				
58	Civil defence	25	25	275	150
59	Winter works projects in municipalities	255	111	71	-
60	Other	-	-	-	13
61	Totals, other expenditure	280	136	346	163
62	Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 5)	36,100	7,378	28,228	29,908
63	Totals, received from Government of Canada	71,713	15,482	62,840	59,609
	From local governments:				
	Shared-cost contributions:				
64	Law enforcement	-	-	-	-
65	Corrections - Juvenile delinquents	-	-	12	-
66	Highways, roads and bridges	-	-	143	-
67	Hospital care	-	-	-	-
68	General and public health and medical services	-	2	-	-
69	Aid to unemployed and unemployables	-	-	-	-
70	Child welfare	-	-	-	-
71	Other social welfare	-	-	-	-
72	Education	-	-	529	-
73	Land drainage and improvement	-	-	-	-
74	Miscellaneous	14	-	-	-
75	Totals, received from local governments (Table 1, item 7)	14	2	684	-
76	Totals, received from all governments	71,727	15,484	63,524	59,609

¹ Federal tax abstention grant.

² See Table 1, footnote 3.

³ See Table 1, footnote 4.

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

⁵ P.E.I. - Grant to Prince of Wales College; Ont. - grants to colleges and universities re degree and graduate degree courses; Alta. - inspection of Indian schools.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1964 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	129	45	-	-	-	174	-	-	174	46
203	-	-	-	-	-	478	-	-	478	47
1,963	1,402	300	677	1,662	1,831	8,645	-	-	8,645	48
-	-	451	217	-	-	736	-	-	736	49
1,230	43	-	-	-	72	1,621	-	-	1,621	50
25	-	5	6	29	9	90	-	-	90	51
104	81	56	59	13	7	363	-	-	363	52
-	30	142	-	-	-	172	-	-	172	53
1,200	75	664	981	207	103	3,482	-	-	3,482	54
-	1,551	5,361	-	-	-	6,912	-	-	6,912	55
159	33	-	66	45	103	426	-	-	426	56
4,884	3,344	7,024	2,006	1,956	2,125	23,099	-	-	23,099	57 ✓
1,173	1,354	-	100	584	532	4,218	-	-	4,218	58
11,881	6,952	1,169	1,808	2,971	3,466	28,684	-	16	28,700	59
-	-	-	4	-	-	17	31	833 ^a	881	60
13,054	8,306	1,169	1,912	3,555	3,998	32,919	31	849	33,799	61
233,932	280,898	42,531	41,091	72,365	84,906	857,337	795	2,419	860,551	62
312,735	286,541	60,576	66,812	88,411	86,890	1,111,609	2,718	4,797	1,119,124	63
-	-	-	-	-	-	-	-	-	-	64
-	-	-	-	25	-	37	-	-	37	65
444	1,413	-	319	-	-	2,319	-	-	2,319	66
24 ⁷	-	-	-	7,215 ^a	-	7,239	-	-	7,239	67
-	-	324	332	-	289	947	-	-	947	68
354	-	-	-	-	-	354	-	-	354	69
1,471	-	-	33	-	407	1,911	-	-	1,911	70
6	6	-	-	-	99	111	-	-	111	71
1,089	-	-	-	-	157	1,775	-	-	1,775	72
98	-	-	-	-	-	98	-	-	98	73
2,294 ^b	-	32	-	-	1	2,341	-	-	2,341	74
5,780	1,419	356	684	7,240	953	17,132	-	-	17,132	75
318,515	287,960	60,932	67,496	95,651	87,843	1,128,741	2,718	4,797	1,136,256	76

^a Includes 805 in respect of losses incurred in 1963 flooding of MacKenzie District.

⁷ Contributions from municipalities under the Public Charities Act towards maintenance of indigents; etc.

^b Municipal contributions for hospital insurance from equalized assessment.

^c Includes 1,410 municipal contribution on sales tax and 824 for work done in the mining village of Matagami.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	10	—
2	Subsidies	1,907	379	1,322	6,374
3	Grants in lieu of local taxes on provincial government property ²	—	68	—	13
4	Totals, unconditional grants (Table 2, item 58)	1,907	447	1,332	6,387
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	—	33
6	Police protection	—	—	—	—
	Other:				
7	Fire protection	—	2	—	—
8	Other	—	—	5	—
	Transportation and communications:				
9	Highways, roads and bridges	287	51	209	294
	Health and social welfare:				
10	Public health	66	—	47	—
11	Medical, dental and allied services	—	—	—	—
12	Hospital care ³	—	—	843	652
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployed and unemployables	—	—	1,609	2,088
15	Child welfare	—	—	—	295
16	Other	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas	—	—	—	10
18	Other	—	—	—	—
	Education:				
19	Schools operated by local authorities ⁴	5	3,536	22,158	11,645
	Natural resources and primary industries:				
20	Lands: Settlement and agriculture	—	—	1	7
21	Other	—	—	—	5
22	Local government planning and development	—	—	—	223
	Other expenditure:				
23	Civil defence	—	—	105	106
24	Winter works projects	255	130	112	—
25	Other	—	—	—	1
26	Totals, grants-in-aid and shared-cost contributions	608	3,719	25,089	15,359
27	Totals, paid to local governments	2,515	4,166	26,421	21,746
	To Government of Canada:				
28	Police services — RCMP	901	159	888	646
29	Other ⁵	—	—	—	—
30	Totals, paid to all governments	3,416	4,325	27,309	22,392

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

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Excludes amounts paid directly to municipal hospital boards.

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

⁵ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 19,357.

⁶ Local schools are operated by the Territorial Government and by religious denominations.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1964

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,273	—	—	220	—	1,503	—	—	1,503	1
250	32,139	2,724	—	15,000	13,353	73,448	148	97	73,693	2
—	2,211	266	10	1,462	—	4,030	—	—	4,030	3
250	35,623	2,990	10	16,682	13,353	78,981	148	97	79,226	4
—	14	—	—	—	—	47	—	—	47	5
—	310	—	—	313	—	623	—	—	623	6
1,100	198	—	—	—	—	1,300	—	—	1,300	7
25	454	—	—	—	—	484	—	—	484	8
7,532	87,618	3,094	7,009	6,183	471	112,748	49	25	112,822	9
6,097	3,304	90	190	1,640	322	11,756	—	—	11,756	10
6	42	110	—	—	—	158	—	—	158	11
—	—	—	3	—	—	1,498	—	—	1,498	12
—	8,097	—	—	—	26	8,123	—	—	8,123	13
—	26,268	2,340	5,895	2,736	19,888	60,824	—	20	60,844	14
—	4,779	—	1	—	—	5,075	—	—	5,075	15
—	285	28	1	—	—	314	—	—	314	16
—	453	—	43	14	—	520	—	—	520	17
—	640	—	—	—	—	640	4	—	644	18
200,089	319,469	29,359	37,634	75,029	68,384	767,303	*	173 ⁷	767,476	19
305	820	340	177	210	81	1,941	—	—	1,941	20
38	65	196	1,302	—	—	1,606	—	—	1,606	21
—	439	9	239	252	10	1,172	—	—	1,172	22
307	1,269	—	—	178	591	2,556	—	—	2,556	23
21,278	7,783	1,331	2,845	4,290	5,722	43,746	—	37	43,783	24
5,446 ⁸	22	—	11	—	1	5,481	—	1	5,482	25
242,223	462,329	36,897	55,350	90,845	95,496	1,027,915	53	256	1,028,224	26
242,473	497,952	39,887	55,360	107,527	108,849	1,106,896	201	353	1,107,450	27
—	—	1,277	1,370	1,843	2,326	9,410	—	—	9,410	28
160	35	—	1,126	—	—	1,321	—	—	1,321	29
242,633	497,987	41,164	57,856	109,370	111,175	1,117,627	201	353	1,118,181	30

75,196

⁷ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

⁸ Includes 5,444 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.

⁹ Consists of: Quebec—Department of Northern Affairs and Natural Resources 10, Department of Mines and Technical Surveys—Aeromagnetic Surveys 150; Ontario—annuities and bonuses to Indians 35; Saskatchewan—South Saskatchewan River Dam Project agreement 1,024, Airborne Geophysical program 100, Department of Northern Affairs and Natural Resources—water rights 2.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1964¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	7,867	4,651 ²	39,154	28,398
2	Deduct cost of goods sold	4,362	2,972	23,257	15,984
3	Gross profit on sales	3,505	1,679	15,897	12,414
4	Deduct administrative and general expenses less miscellaneous income	722	181	2,831	2,315
5	Net profits (as per Tables 1 and 3)	2,783	1,498	13,066	10,099
	Reconciliation with Liquor Board operations:				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licences and permits	2,603	26	158	270
7	Fines and penalties	31	—	59	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	16	—
10	Other ⁴	—	—	922	—
11	Net profits as per Liquor Board reports	5,417	1,524	12,345	10,369
	Summary³				
12	Net profit, Table 3, item 32	2,783	1,498	13,066	10,099
13	Sales tax, Table 3, item 6	—	465	—	—
14	Privileges, licences and permits, Table 3, item 25	2,603	26	316	270
15	Fines and penalties, included in Table 3, item 31	31	24	59	48
16	Confiscations, included in Table 3, item 35	—	—	2	—
17	Totals, revenue from liquor operations	5,417	2,013	13,443	10,417

¹ 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.

² After deducting health tax 465 paid by purchaser. See item 13.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1964¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
130,603	229,543	60,342	50,608	84,786	117,122	753,074	2,390	2,198	757,662	1
71,414	140,558	44,595	32,231	53,693	79,375	468,441	1,329	1,148	470,918	2
59,189	88,985	15,747	18,377	31,093	37,747	284,633	1,061	1,050	286,744	3
13,589	18,237	2,514	2,666	5,286	5,233	53,574	146	147	53,867	4
45,600 ³	70,748	13,233	15,711	25,807	32,514	231,059	915	903	232,877	5
19,665	27,429	3,210	104	1,180	562	55,207	1	82	55,290	6
—	197	—	—	—	—	287	—	—	287	7
23	5	—	1	—	—	29	—	—	29	8
—	—	14	18	—	285	333	—	—	333	9
—	1,258	—	150	—	—	2,330	—	—	2,330	10
65,288	97,121	16,429	15,648	26,987	32,791	283,919	916	985	285,820	11
45,600	70,748	13,233	15,711	25,807	32,514	231,059	915	903	232,877	12
—	—	—	—	—	—	465	84	—	549	13
19,665	27,429	3,210	104	1,180	606	55,409	11	82	55,502	14
348	197	230	286	448	—	1,671	18	—	1,689	15
23	5	—	1	—	—	31	—	—	31	16
65,636	98,379	16,673	16,102 ⁶	27,435	33,120	288,635	1,028	985	290,648	17

¹ N.S. — maintenance of RCMP and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities; Sask. — transfer of 150 to provincial treasurer by Liquor Licensing commission.

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

⁶ Includes Liquor Licensing Commission.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
NEWFOUNDLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	4,798	1,697	3,064	—	—	—	37
2	Legislative	371	227	144	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government	5,169	1,924	3,208	—	—	—	37
	Protection of persons and property:							
5	Law enforcement	491	344	147	—	—	—	—
	Corrections:							
6	Juvenile delinquents	149	94	55	—	—	—	—
7	Other offenders	502	282	220	—	—	—	—
8	Police protection	1,980	717	1,246	—	—	—	17
9	Other	817	619	189	9	—	—	—
10	Totals, protection of persons and property	3,939	2,056	1,857	9	—	—	17
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	35,596	5,246	30,063	—	—	287	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	95	—	95	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	35,691	5,246	30,158	—	—	287	—
	Health and social welfare:							
	Health:							
18	General health	328	201	115	12	—	—	—
19	Public health	1,527	352	926	183	—	66	—
20	Medical, dental and allied services	2,020	1,309	592	119	—	—	—
21	Hospital care	23,929	7,069	10,346	6,514	—	—	—
22	Totals, health	27,804	8,931	11,979	6,828	—	66	—
	Social welfare:							
23	Aid to aged persons	4,140	148	84	3,908	—	—	—
24	Aid to blind persons	351	—	—	351	—	—	—
25	Aid to unemployed and unemploy- ables	13,896	—	—	13,896	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	586	90	88	408	—	—	—
28	Labour	79	63	16	—	—	—	—
29	Other social welfare	1,219	862	279	60	—	—	18
30	Totals, social welfare	20,271	1,163	467	18,623	—	—	18
31	Totals, health and social welfare	48,075	10,094	12,446	25,451	—	66	18
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	255	145	64	40	—	—	6
33	Parks, beaches and other recreational areas	—	—	—	—	—	—	—
34	Physical culture	58	—	58	—	—	—	—
35	Other	63	—	—	63	—	—	—
36	Totals, recreational and cultural services	376	145	122	103	—	—	6

TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
NEWFOUNDLAND

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities...	20,530	335	252	586	—	19,357	—
38	Universities, colleges and other schools	12,237	784	10,672	724	—	—	57
39	Education of the handicapped	252	—	—	252	—	—	—
40	Superannuation and pensions	-75 ¹	—	—	—	—	—	-75 ¹
41	Other	701	181	46	474	—	—	—
42	Totals, education	33,645	1,300	10,970	2,036	—	19,357	-18
	Natural resources and primary industries:							
43	Fish and game	1,826	487	702	20	88	—	529
44	Forests	1,047	448	590	9	—	—	—
45	Lands: Settlement and agriculture	1,050	268	619	40	120	—	3
46	Minerals and mines	145	105	40	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	285	64	221	—	—	—	—
49	Totals, natural resources and pri- mary industries	4,353	1,372	2,172	69	208	—	532
50	Trade and industrial development	500	195	260	45	—	—	—
51	Local government planning and develop- ment	370	145	178	47	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	293	—	293	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	219	—	219	—	—	—	—
54	Interest	7,929	—	—	7,779	—	—	150
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	8,441	—	512	7,779	—	—	150
58	Unconditional grants to local govern- ments	1,907	—	—	—	—	1,907	—
59	Payments	788	—	—	—	—	—	788 ²
	Other expenditure:							
60	Civil defence	78	32	45	1	—	—	—
61	Housing	36	23	6	—	6	—	1
62	Winter works projects in municipalities	255	—	—	—	—	255	—
63	Other	49	—	49	—	—	—	—
64	Totals, other expenditure	418	55	100	1	6	255	1
65	Sub-totals	143,672	22,532	61,983	35,540	214	21,872	1,531
	Non-expense and surplus payments:							
66	Advances charged to current account...	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	—	—	—	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement	143,672	22,532	61,983	35,540	214	21,872 ³	1,531

¹ Pension contributions by teachers in excess of pension outpayments.

² Offset against revenue in the economic analysis.

³ Includes grants of 19,357 to denominational schools.

**TABLE 11. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
PRINCE EDWARD ISLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	1,219	383	732	—	—	—	104
2	Legislative	140	98	42	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government	1,359	481	774	—	—	—	104
	Protection of persons and property:							
5	Law enforcement	100	62	38	—	—	—	—
	Corrections:							
6	Juvenile delinquents	22	—	—	22	—	—	—
7	Other offenders	83	29	54	—	—	—	—
8	Police protection	159	—	159	—	—	—	—
9	Other	142	101	37	2	—	2	—
10	Totals, protection of persons and property	506	192	288	24	—	2	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	8,554	1,348	7,155	—	—	51	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	14	1	13	—	—	—	—
16	Other	6	5	1	—	—	—	—
17	Totals, transportation and com- munications	8,574	1,354	7,169	—	—	51	—
	Health and social welfare:							
	Health:							
18	General health	104	51	53	—	—	—	—
19	Public health	786	423	349	14	—	—	—
20	Medical, dental and allied services	153	22	121	10	—	—	—
21	Hospital care	4,529	799	533	3,197	—	—	—
22	Totals, health	5,572	1,295	1,056	3,221	—	—	—
	Social welfare:							
23	Aid to aged persons	1,374	299	264	811	—	—	—
24	Aid to blind persons	65	—	—	65	—	—	—
25	Aid to unemployed and unemploy- ables	901	—	—	901	—	—	—
26	Mothers' allowances	213	—	1	212	—	—	—
27	Child welfare	185	23	6	156	—	—	—
28	Labour	13	6	5	2	—	—	—
29	Other social welfare	78	43	24	11	—	—	—
30	Totals, social welfare	2,829	371	300	2,158	—	—	—
31	Totals, health and social welfare	8,401	1,666	1,356	5,379	—	—	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	43	27	15	1	—	—	—
33	Parks, beaches and other recreational areas	161	56	105	—	—	—	—
34	Physical culture	62	—	50	12	—	—	—
35	Other	14	—	—	14	—	—	—
36	Totals, recreational and cultural services	280	83	170	27	—	—	—

**TABLE 11. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 — Concluded
PRINCE EDWARD ISLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	3,752	72	138	6	—	3,536	—
38	Universities, colleges and other schools	2,829	541	2,160	128	—	—	—
39	Education of the handicapped	29	4	4	21	—	—	—
40	Superannuation and pensions	3	—	3	—	—	—	—
41	Other	165	44	25	96	—	—	—
42	Totals, education	6,778	661	2,330	251	—	3,536	—
	Natural resources and primary industries:							
43	Fish and game	117	28	80	9	—	—	—
44	Forests	165	85	80	—	—	—	—
45	Lands; Settlement and agriculture	1,020	231	475	93	221	—	—
46	Minerals and mines	1	—	1	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	55	39	14	2	—	—	—
49	Totals, natural resources and pri- mary industries	1,358	383	650	104	221	—	—
50	Trade and industrial development	309	30	180	5	61	—	33
51	Local government planning and develop- ment	51	17	34	—	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	3	—	3	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	22	—	22	—	—	—	—
54	Interest	2,331	—	—	2,331	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased) as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	2,356	—	25	2,331	—	—	—
58	Unconditional grants to local govern- ments	447	—	—	—	—	447	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	34	17	17	—	—	—	—
61	Housing	9	5	4	—	—	—	—
62	Winter works projects in municipalities	130	—	—	—	—	130	—
63	Other	75	5	63	7	—	—	—
64	Totals, other expenditure	248	27	84	7	—	130	—
65	Sub-totals	30,667	4,894	13,060	8,128	282	4,166	137
	Non-expense and surplus payments:							
66	Advances charged to current account....	8	—	—	—	—	—	8
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	8	—	—	—	—	—	8
70	Totals, gross general expenditure exclusive of debt retirement	30,675	4,894	13,060	8,128	282	4,166	145

**TABLE 12. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
NOVA SCOTIA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	4,548	1,197	1,937	1	—	—	1,413
2	Legislative.....	736	208	526	2	—	—	—
3	Research, planning and statistics	55	—	50	5	—	—	—
4	Totals, general government	5,339	1,405	2,513	8	—	—	1,413
	Protection of persons and property:							
5	Law enforcement	678	431	234	8	—	5	—
	Corrections:							
6	Juvenile delinquents.....	449	173	186	90	—	—	—
7	Other offenders	17	—	—	17	—	—	—
8	Police protection.....	888	—	888	—	—	—	—
9	Other	1,706	917	785	1	—	—	3
10	Totals, protection of persons and property	3,738	1,521	2,093	116	—	5	3
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	32,490	7,821	24,421	—	—	209	39
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	37	20	14	—	3	—	—
15	Waterways	400	19	347	8	26	—	—
16	Other	18	—	—	18	—	—	—
17	Totals, transportation and com- munications	32,945	7,860	24,782	26	29	209	39
	Health and social welfare:							
	Health:							
18	General health	330	94	235	1	—	—	—
19	Public health	3,528	1,595	1,301	585	—	47	—
20	Medical, dental and allied services	280	36	241	3	—	—	—
21	Hospital care	37,952	7,337	6,199	23,573	—	843	—
22	Totals, health	42,090	9,062	7,976	24,162	—	890	—
	Social welfare:							
23	Aid to aged persons	4,401	161	68	4,172	—	—	—
24	Aid to blind persons	641	—	1	640	—	—	—
25	Aid to unemployed and unemploy- ables	7,898	171	88	6,030	—	1,609	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	982	248	98	636	—	—	—
28	Labour.....	179	139	36	4	—	—	—
29	Other social welfare	68	22	6	40	—	—	—
30	Totals, social welfare	14,169	741	297	11,522	—	1,609	—
31	Totals, health and social welfare	56,259	9,803	8,273	35,684	—	2,499	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	569	176	153	240	—	—	—
33	Parks, beaches and other recreational areas	187	103	84	—	—	—	—
34	Physical culture	75	38	27	10	—	—	—
35	Other	171	6	15	150	—	—	—
36	Totals, recreational and cultural services	1,002	323	279	400	—	—	—

**TABLE 12. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
NOVA SCOTIA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	23,997	587	402	757	—	22,154	97
38	Universities, colleges and other schools	7,796	2,293	3,348	2,135	—	4	16
39	Education of the handicapped	217	—	148	69	—	—	—
40	Superannuation and pensions	2,257	—	151	—	—	—	2,106
41	Other	540	274	49	217	—	—	—
42	Totals, education	34,807	3,154	4,098	3,178	—	22,158	2,219
	Natural resources and primary industries:							
43	Fish and game	435	220	64	1	—	—	150
44	Forests	1,612	963	635	13	—	—	1
45	Lands: Settlement and agriculture	1,928	801	455	227	425	1	19
46	Minerals and mines	641	289	351	1	—	—	—
47	Water resources	28	—	28	—	—	—	—
48	Other	189	173	16	—	—	—	—
49	Totals, natural resources and pri- mary industries	4,833	2,446	1,549	242	425	1	170
50	Trade and industrial development	1,354	233	1,121	—	—	—	—
51	Local government planning and develop- ment	160	91	65	4	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	569	—	569	—	—	—	—
54	Interest	16,275	—	—	16,275	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	16,844	—	569	16,275	—	—	—
58	Unconditional grants to local govern- ments	1,332	—	—	—	—	1,332	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	339	95	139	—	—	105	—
61	Housing	51	—	51	—	—	—	—
62	Winter works projects in municipalities	112	—	—	—	—	112	—
63	Other	28	—	28	—	—	—	—
64	Totals, other expenditure	530	95	218	—	—	217	—
65	Sub-totals	159,143	26,931	45,560	55,933	454	26,421	3,844
	Non-expense and surplus payments:							
66	Advances charged to current account	41	—	1	—	—	—	40
67	Refunds of previous years' revenue ..	—	—	—	—	—	—	—
68	Other	7	—	7	—	—	—	—
69	Totals, non-expense and surplus payments	48	—	8	—	—	—	40
70	Totals, gross general expenditure exclusive of debt retirement	159,191	26,931	45,568	55,933	454	26,421	3,884

**TABLE 13. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
NEW BRUNSWICK**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
	General government:							
1	Executive and administrative	3,592	1,801	1,441	23	—	1	326
2	Legislative	901	101	800	—	—	—	—
3	Research, planning and statistics	157	36	35	82	—	—	4
4	Totals, general government	4,650	1,938	2,276	105	—	1	330
	Protection of persons and property:							
5	Law enforcement	557	416	141	—	—	—	—
	Corrections:							
6	Juvenile delinquents	207	105	98	3	—	—	1
7	Other offenders	327	160	129	5	—	33	—
8	Police protection	646	—	646	—	—	—	—
9	Other	1,294	691	424	162	—	—	17
10	Totals, protection of persons and property	3,031	1,372	1,438	170	—	33	18
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	37,249	7,479	29,211	258	—	294	7
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	589	14	548	—	27	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	37,838	7,493	29,759	258	27	294	7
	Health and social welfare:							
	Health:							
18	General health	405	303	61	41	—	—	—
19	Public health	2,980	1,487	1,255	194	—	—	44
20	Medical, dental and allied services	281	51	150	80	—	—	—
21	Hospital care	35,432	3,406	3,281	28,093	—	652	—
22	Totals, health	39,098	5,247	4,747	28,408	—	652	44
	Social welfare:							
23	Aid to aged persons	4,461	144	55	4,262	—	—	—
24	Aid to blind persons	569	—	—	569	—	—	—
25	Aid to unemployed and unemploy- ables	3,822	—	—	1,734	—	2,088	—
26	Mothers' allowances	2,023	—	—	2,023	—	—	—
27	Child welfare	554	54	18	187	—	295	—
28	Labour	327	197	130	—	—	—	—
29	Other social welfare	514	193	155	166	—	—	—
30	Totals, social welfare	12,270	588	358	8,941	—	2,383	—
31	Totals, health and social welfare	51,368	5,835	5,105	37,349	—	3,035	44
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	316	35	34	237	—	10	—
33	Parks, beaches and other recreational areas	242	67	159	—	—	—	16
34	Physical culture	63	10	52	1	—	—	—
35	Other	20	—	—	20	—	—	—
36	Totals, recreational and cultural services	641	112	245	258	—	10	16

**TABLE 13. Functional-economic Cross-classification of Gross General Expenditure
for fiscal Year Ended March 31, 1964 - Concluded
NEW BRUNSWICK**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Subsidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars								
37	Education:							
37	Schools operated by local authorities	12,465	394	24	413	—	11,634	—
38	Universities, colleges and other schools	8,347	1,519	3,006	3,811	—	11	—
39	Education of the handicapped	273	—	122	151	—	—	—
40	Superannuation and pensions	316	—	—	—	—	—	316
41	Other	363	234	89	40	—	—	—
42	Totals, education	21,764	2,147	3,241	4,415	—	11,645	316
National resources and primary industries:								
43	Fish and game	534	147	290	17	—	—	80
44	Forests	3,239	1,775	1,434	12	—	—	18
45	Lands: Settlement and agriculture	1,726	826	412	168	272	—	48
46	Minerals and mines	266	105	62	—	—	—	99
47	Water resources	55	32	16	—	—	7	—
48	Other	388	174	200	—	—	5	9
49	Totals, natural resources and pri- mary industries	6,208	3,059	2,414	197	272	12	254
50	Trade and industrial development	812	108	669	22	—	—	13
51	Local government planning and develop- ment	364	94	41	6	—	223	—
Debt charges:								
52	Commission on bond or debenture sales and other management charges	16	—	16	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	428	—	428	—	—	—	—
54	Interest	12,473	—	—	12,473	—	—	—
55	Loss on foreign exchange	64	—	—	—	—	—	64
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	12,981	—	444	12,473	—	—	64
58	Unconditional grants to local govern- ments	6,387	—	—	—	—	6,387	—
59	Payments to government enterprises	58	—	—	—	—	—	58 ¹
Other expenditure:								
60	Civil defence	182	62	14	—	—	106	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—
63	Other	31	23	—	8	—	—	—
64	Totals, other expenditure	213	85	14	8	—	106	—
65	Sub-totals	146,315	22,243	45,646	55,261	299	21,746	1,120
Non-expense and surplus payments:								
66	Advances charged to current account	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	14	—	14	—	—	—	—
69	Totals, non-expense and surplus payments	14	—	14	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement	146,329	22,243	45,660	55,261	299	21,746	1,120

¹ Offset against revenue in the economic analysis.

**TABLE 14. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
QUEBEC**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	General government:						
1	Executive and administrative	41,991	37,849	608	—	—	3,534
2	Legislative	4,237	4,112	—	—	—	125
3	Research, planning and statistics.....	487	487	—	—	—	—
4	Totals, general government	46,715	42,448	608	—	—	3,659
	Protection of persons and property:						
5	Law enforcement	15,999	13,955	—	—	—	2,044
	Corrections:						
6	Juvenile delinquents	3,288	2,681	—	—	—	607
7	Other offenders	6,422	6,422	—	—	—	—
8	Police protection.....	13,220	13,090	38	—	—	92
9	Other	12,728	11,525	48	—	1,125	30
10	Totals, protection of persons and property	51,657	47,673	86	—	1,125	2,773
	Transportation and communications:						
11	Airways.....	481	410	—	71	—	—
12	Highways, roads and bridges	206,913	172,372	48	—	7,532	26,961
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless.....	—	—	—	—	—	—
15	Waterways	452	—	—	452	—	—
16	Other	8	8	—	—	—	—
17	Totals, transportation and com- munications	207,854	172,790	48	523	7,532	26,961
	Health and social welfare:						
	Health:						
18	General health	5,627	1,982	3,645	—	—	—
19	Public health	31,475	6,989	18,296	—	6,103	87
20	Medical, dental and allied services	3,589	666	2,923	—	—	—
21	Hospital care	268,372	10,574	257,746	—	—	52
22	Totals, health	309,063	20,211	282,610	—	6,103	139
	Social welfare:						
23	Aid to aged persons	42,443	106	42,337	—	—	—
24	Aid to blind persons	2,354	—	2,354	—	—	—
25	Aid to unemployed and unemploy- ables	77,061	—	77,061	—	—	—
26	Mothers' allowances	22,538	—	22,538	—	—	—
27	Child welfare	34,831	7,481	27,350	—	—	—
28	Labour	4,071	4,071	—	—	—	—
29	Other social welfare	11,064	7,203	3,861	—	—	—
30	Totals, social welfare	194,362	18,861	175,501	—	—	—
31	Totals, health and social welfare	503,425	39,072	458,111	—	6,103	139
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	1,589	870	719	—	—	—
33	Parks, beaches and other recreational areas	610	610	—	—	—	—
34	Physical culture	228	—	228	—	—	—
35	Other	1,814	459	1,263	92	—	—
36	Totals, recreational and cultural services	4,241	1,939	2,210	92	—	—

See footnote at end of table.

**TABLE 14. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
QUEBEC**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities	203, 230	3, 168	63	—	199, 999	—
38	Universities, colleges and other schools	124, 388	43, 302	76, 396	24	90	4, 576
39	Education of the handicapped	505	505	—	—	—	—
40	Superannuation and pensions	- 678 ²	—	—	—	—	- 678 ³
41	Other	29, 828	7, 086	22, 742	—	—	—
42	Totals, education	357, 273	54, 061	99, 201	24	200, 089	3, 898
	Natural resources and primary industries:						
43	Fish and game	8, 960	8, 757	—	—	—	203
44	Forests	19, 180	19, 122	51	—	7	—
45	Lands: Settlement and agriculture	38, 793	24, 866	2, 053	11, 410	305	159
46	Minerals and mines	3, 616	3, 446	—	20	150	—
47	Water resources	2, 489	2, 321	1	—	35	132
48	Other	2, 643	2, 556	81	—	6	—
49	Totals, natural resources and pri- mary industries	75, 681	61, 068	2, 186	11, 430	503	494
50	Trade and industrial development	9, 590	6, 837	910	—	—	1, 843
51	Local government planning and develop- ment	1, 034	1, 018	16	—	—	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	98	98	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	1, 636	1, 636	—	—	—	—
54	Interest	49, 621	—	46, 128	—	3, 493	—
55	Loss on foreign exchange	1, 892	—	—	—	—	1, 892
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	53, 247	1, 734	46, 128	—	3, 493	1, 892
58	Unconditional grants to local govern- ments	250	—	—	—	250	—
59	Payments to government enterprises	—	—	—	—	—	—
	Other expenditure:						
60	Civil defence	1, 646	1, 339	—	—	307	—
61	Housing	8, 497	—	8, 497	—	—	—
62	Winter works projects in municipalities	21, 606	328	—	—	21, 278	—
63	Other	835	591	242	—	2	—
64	Totals, other expenditure	32, 584	2, 258	8, 739	—	21, 587	—
65	Sub-totals	1, 343, 551	430, 898	618, 243	12, 069	240, 682	41, 659
	Non-expense and surplus payments:						
66	Advances charged to current account	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	7, 732	—	—	—	—	7, 732
69	Totals, non-expense and surplus payments	7, 732	—	—	—	—	7, 732
70	Totals, gross general expenditure exclusive of debt retirement	1, 351, 283	430, 898	618, 243	12, 069	240, 682³	49, 391

¹ Data for salaries and wages not available as a separate item.

² Pension contributions by teachers in excess of pension outpayments.

³ Differs from Table 8, line 30 because the economic analysis includes an adjustment of 1,951 for repayment of loans for construction of the metropolitan boulevard.

**TABLE 15. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
ONTARIO**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
General government:								
1	Executive and administrative	44,474	17,397	10,407	—	—	—	16,670
2	Legislative	5,166	800	4,363	3	—	—	—
3	Research, planning and statistics	782	583	190	9	—	—	—
4	Totals, general government	50,422	18,780	14,960	12	—	—	16,670
Protection of persons and property:								
5	Law enforcement.....	6,869	5,181	1,649	39	—	—	—
Corrections:								
6	Juvenile delinquents	3,946	416	2,675	855	—	—	—
7	Other offenders	17,104	10,271	6,220	179	—	434	—
8	Police protection	17,090	13,128	3,652	—	—	310	—
9	Other	18,639	10,163	4,671	3,558	—	247	—
10	Totals, protection of persons and property	63,648	39,159	18,867	4,631	—	991	—
Transportation and communications:								
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	289,720	49,404	144,693	6	—	87,618	7,999
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	—	—	—	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	289,720	49,404	144,693	6	—	87,618	7,999
Health and social welfare:								
Health:								
18	General health.....	5,058	2,091	636	2,317	—	—	14
19	Public health.....	18,558	3,644	9,218	2,220	—	3,304	172
20	Medical, dental and allied services	2,910	202	2,016	650	—	42	—
21	Hospital care	352,492	50,843	9,768	287,393	—	—	4,488
22	Totals, health	379,018	56,780	21,638	292,580	—	3,346	4,674
Social welfare:								
23	Aid to aged persons	28,444	108	28	20,211	—	8,097	—
24	Aid to blind persons	1,539	—	—	1,539	—	—	—
25	Aid to unemployed and unemploy- ables	47,257	3	314	20,672	—	26,268	—
26	Mothers allowances	11,130	—	—	11,130	—	—	—
27	Child welfare	6,653	236	63	1,575	—	4,779	—
28	Labour	2,091	1,044	1,046	1	—	—	—
29	Other social welfare	4,727	2,486	503	1,418	—	320	—
30	Totals, social welfare	101,841	3,877	1,954	56,546	—	39,464	—
31	Totals, health and social welfare	480,859	60,657	23,592	349,126	—	42,810	4,674
Recreational and cultural services:								
32	Archives, art galleries, museums and libraries.....	2,816	188	119	2,462	—	47	—
33	Parks, beaches and other recreational areas	7,762	2,806	4,029	53	—	406	468
34	Physical culture	224	108	82	34	—	—	—
35	Other	1,967	248	88	991	—	640	—
36	Totals, recreational and cultural services	12,769	3,350	4,318	3,540	—	1,093	468

**TABLE 15. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded**

ONTARIO

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
	Education:							
37	Schools operated by local authorities....	321,670	4,195	2,111	6	—	315,358	—
38	Universities, colleges and other schools	113,143	16,452	18,279	74,334	—	3,965	113
39	Education of the handicapped	5,875	204	4,194	1,331	—	146	—
40	Superannuation and pensions	20,768	—	4	—	—	—	20,764
41	Other	5,371	501	518	4,352	—	—	—
42	Totals, education	466,827	21,352	25,106	80,023	—	319,469	20,877
	Natural resources and primary industries:							
43	Fish and game	3,522	2,369	1,084	17	—	12	40
44	Forests	22,542	18,170	4,492	10	—	53	-183 ¹
45	Lands: Settlement and agriculture	11,494	4,594	4,679	942	482	820	-23 ¹
46	Minerals and mines	2,354	1,210	1,144	—	—	—	—
47	Water resources	5,601	344	5,257	—	—	—	—
48	Other	1,001	100	895	—	—	—	6
49	Totals, natural resources and pri- mary industries	46,514	26,787	17,551	969	482	885	-160
50	Trade and industrial development	6,969	1,623	5,046	267	—	—	33
51	Local government planning and develop- ment	2,293	1,337	442	10	—	439	65
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	298	—	298	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	2,096	—	281	—	—	—	1,815
54	Interest	87,231	—	—	87,231	—	—	—
55	Loss on foreign exchange	486	—	—	—	—	—	486
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	90,111	—	579	87,231	—	—	2,301
58	Unconditional grants to local govern- ments	35,608	—	—	—	—	35,608	—
59	Payments to government enterprises	824	—	—	—	—	—	824 ²
	Other expenditure:							
60	Civil defence	1,743	270	204	—	—	1,269	—
61	Housing	848	190	157	9	—	22	470
62	Winter works projects in municipalities	10,269	—	2,486	—	—	7,783	—
63	Other	59	—	59	—	—	—	—
64	Totals, other expenditure	12,919	460	2,906	9	—	9,074	470
65	Sub-totals	1,559,483	222,909	258,060	525,824	482	497,987	54,221
	Non-expense and surplus payments:							
66	Advances charged to current account....	—	—	—	—	—	—	—
67	Refunds of previous years revenue	1,009	—	—	—	—	—	1,009
68	Other	427	—	—	—	—	—	427
69	Totals, non-expense and surplus payments	1,436	—	—	—	—	—	1,436
70	Totals, gross general expenditure exclusive of debt retirement	1,560,919	222,909	258,060	525,824	482	497,987	55,657

¹ Refunds of expenditure re property purchases and travelling expenses in connection therewith, which are eliminated from our statistics.

² Offset against revenue in the economic analysis.

**TABLE 16. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
MANITOBA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Calories and wages (a)	Other (b)				
			thousands of dollars					
	General government:							
1	Executive and administrative	4,928	2,355	1,907	69	—	—	597
2	Legislative	521	305	216	—	—	—	—
3	Research, planning and statistics	2	—	2	—	—	—	—
4	Totals, general government	5,451	2,660	2,125	69	—	—	597
	Protection of persons and property:							
5	Law enforcement	1,444	1,088	342	14	—	—	—
	Corrections:							
6	Juvenile delinquents	653	430	59	164	—	—	—
7	Other offenders	1,536	1,107	429	—	—	—	—
8	Police protection	1,291	116	1,175	—	—	—	—
9	Other	2,255	1,248	827	180	—	—	—
10	Totals, protection of persons and property	7,179	3,989	2,832	358	—	—	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	31,672	5,562	22,534	2	—	3,094	480
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless ...	—	—	—	—	—	—	—
15	Waterways	46	—	46	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	31,718	5,562	22,580	2	—	3,094	480
	Health and social welfare:							
	Health:							
18	General health	1,066	309	215	542	—	—	—
19	Public health	4,296	2,124	1,658	424	—	90	—
20	Medical, dental and allied services	1,806	295	931	470	—	110	—
21	Hospital care	54,592	5,772	5,979	42,737	—	—	104
22	Totals, health	61,760	8,500	8,783	44,173	—	200	104
	Social welfare:							
23	Aid to aged persons	4,935	197	36	4,702	—	—	—
24	Aid to blind persons	373	—	—	373	—	—	—
25	Aid to unemployed and unemploy- ables	9,249	—	3	6,906	—	2,340	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	2,445	—	—	2,445	—	—	—
28	Labour	370	294	74	2	—	—	—
29	Other social welfare	1,876	1,265	552	31	—	28	—
30	Totals, social welfare	19,248	1,756	665	14,459	—	2,368	—
31	Totals, health and social welfare	81,008	10,256	9,448	58,632	—	2,568	104
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	92	9	3	80	—	—	—
33	Parks, beaches and other recreational areas	714	318	393	—	—	—	3
34	Physical culture	141	32	34	75	—	—	—
35	Other	6	4	2	—	—	—	—
36	Totals, recreational and cultural services	953	363	432	155	—	—	3

**TABLE 16. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
MANITOBA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
37	Education:							
38	Schools operated by local authorities ...	29,744	249	131	5	-	29,359	-
39	Universities, colleges and other schools	10,308	1,714	2,441	6,091	-	-	62
40	Education of the handicapped	355	96	259	-	-	-	-
41	Superannuation and pensions	306	-	-	-	-	-	306
42	Other	1,400	574	579	247	-	-	-
	Totals, education	42,113	2,633	3,410	6,343	-	29,359	368
43	Natural resources and primary industries:							
44	Fish and game	603	370	210	14	-	-	9
45	Forests	1,470	966	464	11	-	-	29
46	Lands: Settlement and agriculture	9,637	2,087	1,976	2,037	-	340	3,197
47	Minerals and mines	509	284	225	-	-	-	-
48	Water resources	12,951	742	11,977	-	-	196	36
49	Other	1,365	1,258	107	-	-	-	-
	Totals, natural resources and pri- mary industries	26,535	5,707	14,959	2,062	-	536	3,271
50	Trade and industrial development	1,244	551	640	52	-	-	1
51	Local government planning and develop- ment	783	522	252	-	-	9	-
52	Debt charges:							
53	Commission on bond or debenture sales and other management charges	469	-	48	-	-	-	421
54	Discount (or amount amortized) on provincial bond sales	1,377	-	-	-	-	-	1,377
55	Interest	15,798	-	-	15,560	-	-	238
56	Loss on foreign exchange	82	-	-	-	-	-	82
57	Premium (or amount amortized) or less on sale of securities purchased as investments	-	-	-	-	-	-	-
	Totals, debt charges exclusive of debt retirement	17,726	-	48	15,560	-	-	2,118
58	Unconditional grants to local govern- ments	2,990	-	-	-	-	2,990	-
59	Payments to government enterprises	-	-	-	-	-	-	-
60	Other expenditure:							
61	Civil defence	-	-	-	-	-	-	-
62	Housing	-	-	-	-	-	-	-
63	Winter works projects in municipalities	1,343	-	12	-	-	1,331	-
64	Other	125	-	-	125	-	-	-
	Totals, other expenditure	1,468	-	12	125	-	1,331	-
65	Sub-totals	219,168	32,243	56,738	83,358	-	39,887	6,942
66	Non-expense and surplus payments:							
67	Advances charged to current account	104	-	-	-	-	-	104
68	Refunds of previous years' revenue	107	-	-	-	-	-	107
69	Other	-	-	-	-	-	-	-
	Totals, non-expense and surplus payments	211	-	-	-	-	-	211
70	Totals, gross general expenditure exclusive of debt retirement	219,379	32,243	56,738	83,358	-	39,887	7,153

**TABLE 17. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
SASKATCHEWAN**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	7,772	3,611	3,960	55	—	—	146
2	Legislative	677	394	255	4	—	—	24
3	Research, planning and statistics	114	102	12	—	—	—	—
4	Totals, general government	8,563	4,107	4,227	59	—	—	170
	Protection of persons and property:							
5	Law enforcement	1,809	1,125	682	2	—	—	—
	Corrections:							
6	Juvenile delinquents	172	105	67	—	—	—	—
7	Other offenders	1,621	756	847	18	—	—	—
8	Police protection	1,381	—	1,370	—	—	—	11
9	Other	3,017	2,038	968	11	—	—	—
10	Totals, protection of persons and property	8,000	4,024	3,934	31	—	—	11
	Transportation and communications:							
11	Airways	16	1	15	—	—	—	—
12	Highways, roads and bridges	31,607	8,161	15,443	2	—	7,009	992
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	494	—	—	—	—	—	494
15	Waterways	387	234	153	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	32,504	8,396	15,611	2	—	7,009	1,486
	Health and social welfare:							
	Health:							
18	General health	827	509	164	154	—	—	—
19	Public health	6,138	3,446	2,161	323	—	190	18
20	Medical, dental and allied services	24,083	1,367	22,598	107	—	—	11
21	Hospital care	60,486	8,767	5,282	13,059	—	3	33,375
22	Totals, health	91,534	14,089	30,205	13,643	—	193	33,404
	Social welfare:							
23	Aid to aged persons	9,782	1,540	990	7,252	—	—	—
24	Aid to blind persons	462	—	1	461	—	—	—
25	Aid to unemployed and unemploy- ables	11,323	—	—	5,428	—	5,895	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	1,573	185	376	1,011	—	1	—
28	Labour	317	250	67	—	—	—	—
29	Other social welfare	2,678	1,822	727	128	—	1	—
30	Totals, social welfare	26,135	3,797	2,161	14,280	—	5,897	—
31	Totals, health and social welfare	117,669	17,886	32,366	27,923	—	6,090	33,404
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	482	38	307	137	—	—	—
33	Parks, beaches and other recreational areas	2,294	56	1,799	85	—	43	311
34	Physical culture	129	53	59	17	—	—	—
35	Other	514	13	30	471	—	—	—
36	Totals, recreational and cultural services	3,419	160	2,195	710	—	43	311

**TABLE 17. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
SASKATCHEWAN**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	40,608	990	1,970	14	—	37,634	—
38	Universities, colleges and other schools	14,846	1,950	2,951	9,945	—	—	—
39	Education of the handicapped	452	293	101	58	—	—	—
40	Superannuation and pensions	1,281	35	107	—	—	—	1,139
41	Other	981	373	245	363	—	—	—
42	Totals, education.....	58,168	3,641	5,374	10,380	—	37,634	1,139
	Natural resources and primary industries:							
43	Fish and game	402	221	136	42	—	—	3
44	Forests	1,194	233	959	2	—	—	—
45	Lands: Settlement and agriculture	9,429	2,772	2,876	869	—	1,203	1,709
46	Minerals and mines	1,529	1,087	338	2	—	100	2
47	Water resources	2,037	162	531	47	—	1,297	—
48	Other	2,335	1,940	387	3	—	5	—
49	Totals, natural resources and pri- mary industries.....	16,926	6,415	5,227	965	—	2,605	1,714
50	Trade and industrial development	2,074	721	1,217	77	6	—	53
51	Local government planning and develop- ment	1,588	910	394	10	—	239	35
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	139	—	139	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	500	—	500	—	—	—	—
54	Interest	25,832	—	—	25,832	—	—	—
55	Loss on foreign exchange.....	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	26,471	—	639	25,832	—	—	—
58	Unconditional grants to local govern- ments	10	—	—	—	—	10	—
59	Payments to government enterprises.....	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	102	102	—	—	—	—	—
61	Housing	28	4	3	—	—	11	10
62	Winter works projects in municipalities	2,854	—	9	—	—	2,845	—
63	Other	—	—	—	—	—	—	—
64	Totals, other expenditure	2,984	106	12	—	—	2,856	10
65	Sub-totals	278,376	46,366	71,196	65,989	6	56,486	38,333
	Non-expense and surplus payments:							
66	Advances charged to current account....	5	—	—	—	—	—	5
67	Refunds of previous years' revenue	74	—	39	—	—	—	35
68	Other	2,083	—	83	—	—	—	2,000
69	Totals, non-expense and surplus payments	2,162	—	122	—	—	—	2,040
70	Totals, gross general expenditure exclusive of debt retirement.....	280,538	46,366	71,318	65,989	6	56,486	40,373

**TABLE 18. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964**

ALBERTA

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	General government:							
1	Executive and administrative	5,039	4,510	3,594	30	—	—	- 3,095 ¹
2	Legislative	1,213	59	1,154	—	—	—	—
3	Research, planning and statistics	97	76	21	—	—	—	—
4	Totals, general government	6,349	4,645	4,769	30	—	—	- 3,095
	Protection of persons and property:							
5	Law enforcement	3,034	2,002	1,016	16	—	—	—
	Corrections:							
6	Juvenile delinquents	1,699	1,360	256	83	—	—	—
7	Other offenders	2,994	1,744	1,249	1	—	—	—
8	Police protection	2,267	8	1,946	—	—	313	—
9	Other	6,640	5,229	1,223	188	—	—	—
10	Totals, protection of persons and property	16,634	10,343	5,690	288	—	313	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	61,556	10,454	43,735	3	—	6,183	1,181
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	298	186	86	—	—	—	26
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	61,854	10,640	43,821	3	—	6,183	1,207
	Health and social welfare:							
	Health:							
18	General health	1,194	347	338	509	—	—	—
19	Public health	3,504	625	449	790	—	1,640	—
20	Medical, dental and allied services	4,173	611	3,547	15	—	—	—
21	Hospital care	82,609	12,456	4,752	58,488	—	—	6,913
22	Totals, health	91,480	14,039	9,086	59,802	—	1,640	6,913
	Social welfare:							
23	Aid to aged persons	10,302	—	1,534	8,768	—	—	—
24	Aid to blind persons	428	—	1	427	—	—	—
25	Aid to unemployed and unemploy- ables	19,385	179	861	15,268	—	2,736	341
26	Mothers' allowances	1,010	—	—	1,010	—	—	—
27	Child welfare	3,042	98	619	2,325	—	—	—
28	Labour	431	352	79	—	—	—	—
29	Other social welfare	2,883	1,885	664	334	—	—	—
30	Totals, social welfare	37,481	2,514	3,758	28,132	—	2,736	341
31	Totals, health and social welfare	128,961	16,553	12,844	87,934	—	4,376	7,254
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	241	21	217	3	—	—	—
33	Parks, beaches and other recreational areas	1,261	716	166	363	—	14	2
34	Physical culture	—	—	—	—	—	—	—
35	Other	1,448	767	177	504	—	—	—
36	Totals, recreational and cultural services	2,950	1,504	560	870	—	14	2

¹ Includes pension contributions by government employees in excess of pension outpayments, - 3,211, and purchase of land, 116.

**TABLE 18. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded**

ALBERTA

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities....	78,022	1,318	589	799	—	75,029	287
38	Universities, colleges and other schools	30,906	4,781	4,288	21,837	—	—	—
39	Education of the handicapped	766	533	233	—	—	—	—
40	Superannuation and pensions	1	—	1	—	—	—	—
41	Other	1,049	523	494	32	—	—	—
42	Totals, education	110,744	7,155	5,605	22,668	—	75,029	287
	Natural resources and primary industries:							
43	Fish and game	919	558	352	9	—	—	—
44	Forests	7,853	3,359	4,484	10	—	—	—
45	Lands: Settlement and agriculture	7,609	3,091	3,266	642	330	210	70
46	Minerals and mines	3,544	3,342	193	9	—	—	—
47	Water resources	1,699	536	1,135	10	18	—	—
48	Other	587	407	180	—	—	—	—
49	Totals, natural resources and pri- mary industries	22,211	11,293	9,610	680	348	210	70
50	Trade and industrial development	1,986	393	1,563	30	—	—	—
51	Local government planning and develop- ment	1,510	1,482	- 228²	4	—	252	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	170	—	170	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
54	Interest	480	—	—	480	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	650	—	170	480	—	—	—
58	Unconditional grants to local govern- ments	16,682	—	—	—	—	16,682	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	662	288	196	—	—	178	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	4,361	—	—	—	—	4,290	71
63	Other	18	—	—	18	—	—	—
64	Totals, other expenditure	5,041	288	196	18	—	4,468	71
65	Sub-totals	375,572	64,296	84,600	113,005	348	107,527	5,796
	Non-expense and surplus payments:							
66	Advances charged to current account	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	701	—	—	—	—	—	701
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	701	—	—	—	—	—	701
70	Totals, gross general expenditure exclusive of debt retirement	376,273	64,296	84,600	113,005	348	107,527	6,497

² Includes reimbursement of administrative charges to improvement districts and special areas, 523.

**TABLE 19. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
BRITISH COLUMBIA**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
	General government:						
1	Executive and administrative	18,613	13,902	29	—	—	4,682
2	Legislative	1,578	1,539	4	—	—	35
3	Research, planning and statistics	184	184	—	—	—	—
4	Totals, general government	20,375	15,625	33	—	—	4,717
	Protection of persons and property:						
5	Law enforcement	2,586	2,586	—	—	—	—
	Corrections:						
6	Juvenile delinquents	1,538	1,538	—	—	—	—
7	Other offenders	6,767	6,628	139	—	—	—
8	Police protection	2,416	2,416	—	—	—	—
9	Other	4,026	4,019	7	—	—	—
10	Totals, protection of persons and property	17,333	17,187	146	—	—	—
	Transportation and communications:						
11	Airways	—	—	—	—	—	—
12	Highways, roads and bridges	103,383	84,196	30	—	471	18,686
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	2,107	2,107	—	—	—	—
16	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	105,490	86,303	30	—	471	18,686
	Health and social welfare:						
	Health:						
18	General health	1,616	1,461	155	—	—	—
19	Public health	7,827	6,367	1,138	—	322	—
20	Medical, dental and allied services ..	5,447	5,359	88	—	—	—
21	Hospital care	86,781	18,855	67,926	—	—	—
22	Totals, health	101,671	32,042	69,307	—	322	—
	Social welfare:						
23	Aid to aged persons	17,889	4,072	13,791	—	26	—
24	Aid to blind persons	636	—	636	—	—	—
25	Aid to unemployed and unemploy- ables	28,313	—	8,425	—	19,888	—
26	Mothers' allowances	—	—	—	—	—	—
27	Child welfare	4,454	167	4,287	—	—	—
28	Labour	516	513	3	—	—	—
29	Other social welfare	2,267	2,248	19	—	—	—
30	Totals, social welfare	54,075	7,000	27,161	—	19,914	—
31	Totals, health and social welfare	155,746	39,042	96,468	—	20,236	—
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	581	359	222	—	—	—
33	Parks, beaches and other recreational areas	2,083	2,079	4	—	—	—
34	Physical culture	218	24	194	—	—	—
35	Other	320	3	317	—	—	—
36	Totals, recreational and cultural services	3,202	2,465	737	—	—	—

See footnote at end of table.

**TABLE 19. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded
BRITISH COLUMBIA**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities....	77,456	8,494	589	—	68,373	—
38	Universities, colleges and other schools	21,582	5,536	16,046	—	—	—
39	Education of the handicapped.....	1,101	1,100	1	—	—	—
40	Superannuation and pensions	3,881	—	—	—	—	3,881
41	Other	1,127	575	541	—	11	—
42	Totals, education	105,147	15,705	17,177	—	68,384	3,881
	Natural resources and primary industries:						
43	Fish and game	1,457	1,449	8	—	—	—
44	Forests	17,732	17,717	15	—	—	—
45	Lands: Settlement and agriculture	5,229	4,618	382	136	81	12
46	Minerals and mines	3,213	2,885	20	114	—	194
47	Water resources	973	973	—	—	—	—
48	Other	252	241	11	—	—	—
49	Totals, natural resources and pri- mary industries	28,856	27,883	436	250	81	206
50	Trade and industrial development	1,443	1,033	405	—	—	5
51	Local government planning and develop- ment	303	264	29	—	10	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges.....	—	—	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
54	Interest	395	—	43	—	—	352
55	Loss on foreign exchange	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	395	—	43	—	—	352
58	Unconditional grants to local govern- ments	13,353	—	—	—	13,353	—
59	Payments to government enterprises	2,119	—	—	—	—	2,119²
	Other expenditure:						
60	Civil defence	763	172	—	—	591	—
61	Housing	958	325	—	—	—	633
62	Winter works projects in municipalities	5,722	—	—	—	5,722	—
63	Other	21,666	7	—	21,659	—	—
64	Totals, other expenditure	29,109	504	—	21,659	6,313	633
65	Sub-totals	482,871	206,011	115,504	21,909	108,848	30,599
	Non-expense and surplus payments:						
66	Advances charged to current account	- 111 ³	2	—	—	1	- 114 ³
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	- 111	2	—	—	1	- 114
70	Totals, gross general expenditure exclusive of debt retirement	482,760	206,013	115,504	21,909	108,849	30,485

¹ Data for salaries and wages not available as a separate item.

² Offset against revenue in the economic analysis.

³ Net recovery of advances to improvement districts under the Water Act.

**TABLE 20. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
YUKON**

No.	Functional analysis	Total as per Table 2	Economic analysis						
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)	
			Salaries and wages (a)	Other (b)					
			thousands of dollars						
	General government:								
1	Executive and administrative	469	192	277	—	—	—	—	—
2	Legislative	30	14	16	—	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—	—
4	Totals, general government	499	206	293	—	—	—	—	—
	Protection of persons and property:								
5	Law enforcement	340	—	340	—	—	—	—	—
	Corrections:								
6	Juvenile delinquents	—	—	—	—	—	—	—	—
7	Other offenders	—	—	—	—	—	—	—	—
8	Police protection	—	—	—	—	—	—	—	—
9	Other	21	—	21	—	—	—	—	—
10	Totals, protection of persons and property	361	—	361	—	—	—	—	—
	Transportation and communications:								
11	Airways	—	—	—	—	—	—	—	—
12	Highways, roads and bridges	757	527	181	—	—	—	49	—
13	Railways	—	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—	—
15	Waterways	36	5	31	—	—	—	—	—
16	Other	—	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	793	532	212	—	—	—	49	—
	Health and social welfare:								
	Health:								
18	General health	13	7	6	—	—	—	—	—
19	Public health	248	12	236	—	—	—	—	—
20	Medical, dental and allied services	—	—	—	—	—	—	—	—
21	Hospital care	820	99	40	681	—	—	—	—
22	Totals, health	1,081	118	282	681	—	—	—	—
	Social welfare:								
23	Aid to aged persons	41	—	14	27	—	—	—	—
24	Aid to blind persons	3	—	—	3	—	—	—	—
25	Aid to unemployed and unemploy- ables	125	—	—	125	—	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—	—
27	Child welfare	98	—	6	92	—	—	—	—
28	Labour	1	—	1	—	—	—	—	—
29	Other social welfare	97	72	25	—	—	—	—	—
30	Totals, social welfare	365	72	46	247	—	—	—	—
31	Totals, health and social welfare	1,446	190	328	928	—	—	—	—
	Recreational and cultural services:								
32	Archives, art galleries, museums and libraries	31	—	31	—	—	—	—	—
33	Parks, beaches and other recreational areas	32	14	18	—	—	—	—	—
34	Physical culture	6	—	6	—	—	—	—	—
35	Other	8	—	1	3	—	—	4	—
36	Totals, recreational and cultural services	77	14	56	3	—	—	4	—

**TABLE 20. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded**

YUKON

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	1,658	1,080	578	—	—	—	—
38	Universities, colleges and other schools	—	—	—	—	—	—	—
39	Education of the handicapped	—	—	—	—	—	—	—
40	Superannuation and pensions	—	—	—	—	—	—	—
41	Other	1	—	—	1	—	—	—
42	Totals, education	1,659	1,080	578	1	—	—	—
	Natural resources and primary industries:							
43	Fish and game	29	16	13	—	—	—	—
44	Forests	5	—	5	—	—	—	—
45	Lands: Settlement and agriculture	—	—	—	—	—	—	—
46	Minerals and mines	—	—	—	—	—	—	—
47	Water resources	42	—	42	—	—	—	—
48	Other	—	—	—	—	—	—	—
49	Totals, natural resources and pri- mary industries	76	16	60	—	—	—	—
50	Trade and industrial development	52	22	23	7	—	—	—
51	Local government planning and develop- ment	85	22	63	—	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
54	Interest	240	—	—	206	—	—	34
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	240	—	—	206	—	—	34
58	Unconditional grants to local govern- ments	148	—	—	—	—	148	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	—	—	—	—	—	—	—
61	Housing	19	—	19	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—
63	Other	—	—	—	—	—	—	—
64	Totals, other expenditure	19	—	19	—	—	—	—
65	Sub-totals	5,455	2,082	1,993	1,145	—	201	34
	Non-expense and surplus payments:							
66	Advances charged to current account	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	18	—	—	—	—	—	18
69	Totals, non-expense and surplus payments	18	—	—	—	—	—	18
70	Totals, gross general expenditure exclusive of debt retirement	5,473	2,082	1,993	1,145	—	201	52

**TABLE 21. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964
NORTHWEST TERRITORIES**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Subsidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	General government:						
1	Executive and administrative	87	77	9	—	1	—
2	Legislative	25	25	—	—	—	—
3	Research, planning and statistics	5	5	—	—	—	—
4	Totals, general government	117	107	9	—	1	—
	Protection of persons and property:						
5	Law enforcement	206	206	—	—	—	—
	Corrections:						
6	Juvenile delinquents	—	—	—	—	—	—
7	Other offenders	76	73	3	—	—	—
8	Police protection	410	410	—	—	—	—
9	Other	65	65	—	—	—	—
10	Totals, protection of persons and property	757	754	3	—	—	—
	Transportation and communications:						
11	Airways	7	7	—	—	—	—
12	Highways, roads and bridges	226	201	—	—	25	—
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	—	—	—	—	—	—
16	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	233	208	—	—	25	—
	Health and social welfare:						
	Health:						
18	General health	40	4	36	—	—	—
19	Public health	600	493	107	—	—	—
20	Medical, dental and allied services	—	—	—	—	—	—
21	Hospital care	1,398	—	1,398	—	—	—
22	Totals, health	2,038	497	1,541	—	—	—
	Social welfare:						
23	Aid to aged persons	115	—	115	—	—	—
24	Aid to blind persons	36	—	36	—	—	—
25	Aid to unemployed and unemploy- ables	224	183	21	—	20	—
26	Mothers' allowances	—	—	—	—	—	—
27	Child welfare	54	—	54	—	—	—
28	Labour	—	—	—	—	—	—
29	Other social welfare	14	—	14	—	—	—
30	Totals, social welfare	443	183	240	—	20	—
31	Totals, health and social welfare	2,481	680	1,781	—	20	—
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	15	—	5	—	—	10
33	Parks, beaches and other recreational areas	10	10	—	—	—	—
34	Physical culture	17	17	—	—	—	—
35	Other	48	—	48	—	—	—
36	Totals, recreational and cultural services	90	27	53	—	—	10

¹ Data for salaries and wages not available as a separate item.

**TABLE 21. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1964 - Concluded**

NORTHWEST TERRITORIES

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities	1 506	1 333	—	—	173	—
38	Universities, colleges and other schools	13	—	13	—	—	—
39	Education of the handicapped	2	2	—	—	—	—
40	Superannuation and pensions	—	—	—	—	—	—
41	Other	6	2	4	—	—	—
42	Totals, education.....	1 527	1 337	17	—	173	—
	Natural resources and primary industries:						
43	Fish and game	80	75	—	5	—	—
44	Forests	—	—	—	—	—	—
45	Lands: Settlement and agriculture	—	—	—	—	—	—
46	Minerals and mines	—	—	—	—	—	—
47	Water resources	—	—	—	—	—	—
48	Other	—	—	—	—	—	—
49	Totals, natural resources and pri- mary industries.....	80	75	—	5	—	—
50	Trade and industrial development	6	6	—	—	—	—
51	Local government planning and develop- ment	33	33	—	—	—	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
54	Interest	—	—	—	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	—	—	—	—	—	—
58	Unconditional grants to local govern- ments	97	—	—	—	97	—
59	Payments to government enterprises.....	—	—	—	—	—	—
	Other expenditure:						
60	Civil defence	—	—	—	—	—	—
61	Housing	988	444	285	—	—	259
62	Winter works projects in municipalities	37	—	—	—	37	—
63	Other	—	—	—	—	—	—
64	Totals, other expenditure	1 025	444	285	—	37	259
65	Sub-totals	6 446	3 671	2 148	5	353	269
	Non-expense and surplus payments:						
66	Advances charged to current account....	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	—	—	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement.....	6 446	3 671	2 148	5	353	269

¹ Data for salaries and wages not available as a separate item.

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 13.

Federal - Provincial Fiscal Arrangements

These payments are detailed on Table 3. The terms of the 1962-67 federal-provincial fiscal arrangements are explained in the 1962 edition 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 74. See explanatory comment to Table 7 on page 16.

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) Production 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 Retirement¹

- (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 16.

¹ Eliminated in these statistics when current and capital expenditures are combined. See Table 6, item 15 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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