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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1964

(Fiscal Year Ended March 31, 1965)

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Governments Division

Provincial Government Section

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

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A — Annual

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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.
- r revised figures.

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

INTRODUCTION

This publication provides a summary of the revenue and expenditure of provincial governments in Canada and of the Yukon and Northwest Territories for the fiscal year ended March 31st, 1965.

Provincial government responsibilities are discharged in Canada through a combination of the following administrative bodies:

- Departmental organization,
- Special funds and agencies,
- Health, welfare and administration of justice institutions,
- Educational Institutions,
- Enterprises or utilities.

The statistics contained in this report present the cost to provincial governments of (a) departmental organization, (b) special funds, (c) health, welfare and administration of justice institutions and (d) educational institutions, that must be provided from provincial revenues.

Operating statements of provincial government enterprises are not included in this publication because their impact is only upon the users of the service and the general taxpayer is only concerned in so far as the province contributes towards a deficit of an enterprise. However, in order to make a comprehensive evaluation of the impact of provincial governments on the economy of the nation, particularly with respect to demand for goods and services produced, the transactions of provincial government enterprises must be considered as well.

The DBS publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) presents annual financial statistics of these enterprises.

The terms "general revenue" and "general expenditure" as used in this publication should not be equated with the revenues and expenditures as appearing in the financial statements published by provincial governments in their Public Accounts. The Public Accounts in most provinces are prepared on a fund basis and do not reflect the transactions of all agencies of the government. In these statistics general revenue is made up of (a) revenue credited to ordinary or current account, (b) revenue of special funds or agencies and (c) revenue credited to capital account in the form of sale of fixed assets or shared-cost contributions towards the purchase of fixed assets. General expenditure comprises (a) expenditures debited to ordinary or current account, (b) expenditures of special funds or agencies and (c) expenditures that result in the acquisition of or addition to fixed assets and which are charged to capital account. Such a presentation of government revenue and expenditure provides a basis for inter-governmental 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 budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of the statistical series.

REVIEW OF THE FISCAL YEAR 1964-65

1. Net General Revenue

Net general revenue of all provinces for the year under review shows an increase of \$688,983,000 over the corresponding figure for the fiscal year ending March 31, 1964. Of this total \$434,519,000 or 63 per cent is due to increased revenue from taxes. Several factors accounted for this increase.

- (a) in **Newfoundland** a new tax of five cents a package on cigarettes and a tax on cigars and tobacco resulted in revenue of \$1,088,000 for the year.
- (b) in **Quebec** effective April 24, 1964 the provincial sales tax was made uniform across the provinces at six per cent resulting in increased revenue of \$121,000,000 over the corresponding figure for the fiscal year ended March 31, 1964.
- (c) in **Ontario** the gasoline tax was increased by two cents per gallon to 15 cents per gallon effective February 13, 1964. The tax on diesel fuel used in motor vehicles was also increased two cents per gallon to 20 1/2 cents resulting in an overall increase in motor fuel and fuel oil revenue of \$40,330,000 compared to that of the previous fiscal year. Minor changes in the Hospitals Tax Act (tax on places of amusement) resulted in slightly higher exemptions, but increased rates on admission prices to places of amusement had the effect of increasing the revenue from this source by \$1,965,000 over that of the fiscal year 1963-64. The three per cent sales tax remained unchanged but the revenue from this source, due to increased sales in the province increased by \$8,863,000 over the 1963-64 fiscal period. Effective July 1, 1964 the premiums under the Hospital Care Insurance Plan were increased from \$2.10 to \$3.25 a month for a single person and \$4.20 to \$6.50 monthly for a family unit, resulting in increased revenue of \$19,964,000 for the 1964 calendar year compared to the previous year.
- (d) in **Saskatchewan** for the calendar year 1964 there was a reduction in the premiums charged under the provincial medical care insurance and the hospital insurance plans, which resulted in a reduction in the premiums for the combined coverage of \$3,742,000 during the 1964 calendar year compared with that of 1963.
- (e) Revenue from privileges, licences and permits increased from \$669,302,000 in the fiscal year 1963-64 to \$760,971,000 in the year under review. As in previous years this increase was mainly due to higher revenue from natural resources in most provinces.

2. Federal-Provincial Fiscal Arrangements Act

The provisions of the federal-provincial fiscal arrangements which came into effect on April 1, 1962 cover 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 18 per cent in 1964 as compared to the reduction of 17 per cent in 1963. The reduction in the federal corporation income tax remained at 9 per cent of taxable profits in all provinces except Quebec where the rate is 10 per cent. 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 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 1964 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 1964 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.

Under the revised federal-provincial fiscal arrangements act which came into effect on April 1, 1964, all provinces except Ontario and British Columbia received equalization payments. Equalization is based on the average yield of the standard taxes in the two provinces having the highest per capita yield, namely Ontario and British Columbia. The three-year average of provincial revenue from natural resources has been retained as a factor in the new formula, but the method of treatment has altered. Instead of one half of such revenue being included with the standard taxes and equalized up to the national average, the equalization payment under the new arrangements to any province having natural resource revenue above the national average is reduced by one half of the amount that such per capita revenue exceeds the national average.

Effective April 1, 1964, the federal government increased the rate of abatement of federal estate tax, from 50 to 75 per cent if the province chose not to levy its own succession duty. This meant that seven provinces received a larger share of the Federal estate tax. Ontario and Quebec who levy their own succession duties did not raise their rates and so received the additional 25 per cent abatement from the federal government. British Columbia, in lieu of accepting the additional abatement raised its provincial rates under its Succession Duty Act (see line 15, Table 1).

All provinces continued to receive a share of the federal income tax collected from corporations operating within the provinces 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.

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

3. 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, was introduced in the fiscal year 1958-59 and continued to and included the fiscal year 1964-65. 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, on Table 4, and 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".

4. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$606,749,000 between the fiscal years 1963-64 and 1964-65.

Net expenditure on education increased in all provinces and territories except Newfoundland to a total of \$1,243,460,000 (item 42 on Table 4) compared with \$1,089,453,000 in the 1963-64 period. Net expenditure on schools operated by local authorities increased by \$121,749,000 and on universities, colleges and other schools by \$29,702,000.

The net expenditure on health and social welfare totalled \$1,193,642,000 for the fiscal year 1964-65 (item 31 on Table 4) compared with \$1,002,399,000 for the previous fiscal period. Increases in this item of expenditure occurred in all provinces and the North West Territories. The Yukon Territory showed a decrease in net expenditure on health and social welfare during the period.

Net expenditure on highways, roads and bridges increased in all provinces except Nova Scotia, New Brunswick and the Yukon Territories to a total of \$846,390,000 (item 12 on Table 4), an increase of \$61,878,000. This latter amount includes increased gross expenditures in the Province of Quebec of \$48,088,000 and in the Province of Ontario of \$18,315,000. These increases were due to increased capital expenditures on new highways in these provinces as compared to the previous fiscal year.

5. Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the 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 \$504,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, \$697,000 relating to bonds issued by the Memorial University of Newfoundland Building Corporation Limited, \$220,000 relating to bonds issued by the Grand Falls Hospital Corporation Limited, \$307,000 relating to bonds issued by the Gander Hospital Corporation Limited, 3,000 relating to bonds issued by the Bell Island Hospital Building Corporation Limited, \$354,000 relating to bonds issued by the Nurses Training School Building Corporation Limited, \$103,000 relating to bonds issued by the Northern Hospital Building Corporation Limited, \$360,000 relating to bonds issued by the Technical College Building Corporation Limited, and \$233,000 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 \$223,000, by the Bell Island Hospital Corporation Limited of \$573,000, by the Grace Hospital Extension Corporation Limited of \$4,713,000, by the Northern Hospital Building Corporation Limited of \$7,719,000, by the St. John's Infirmary Building Corporation Limited of \$2,696,000, and by the Nurses Training School Building Corporation Limited of \$36,000.

Included in "education" are capital expenditures by the Memorial University of Newfoundland Building Corporation Limited of \$7,000, by the Technical College Building Corporation Limited of \$36,000, by the Vocational Schools (Western) Building Corporation Limited of \$43,000.

For the amount of bonds issued by the Corporations to assist in their financing, see page 5 "Provincial Government Finance Debt, 1964", Catalogue No. 68-209.

6. Toll Autoroutes and Ferry 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,

act of the British Columbia Ferry Authority, a provincial toll authority which commenced operations in 1954 as the B.C. Toll Highways and Bridges Authority. The following tables show the revenue and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1964 and of the B.C. Ferry Authority for the fiscal year ended March 31, 1965.

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, 1964

(thousands of dollars)

Revenue:

Sales and service - tolls, etc.	5,459
Total revenue	5,459

General expenditure:

Highways, roads and bridges	60,145
Debt charges, exclusive of debt retirement	6,411
Total gross expenditure (exclusive of debt retirement)	66,556

THE BRITISH COLUMBIA FERRY AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended

March 31, 1965

(thousands of dollars)

Revenue:

Sales and Services - Tolls, etc.	
Ferries	12,681
Contribution from provincial Government	968
Total revenue	13,649

General expenditure:

Ferries	14,681
Debt charges exclusive of debt retirement	2,562
Total gross general expenditure (exclusive of debt retirement)	17,243

In any study of inter-governmental statistics relating to expenditures on highway roads and bridges, the transactions of the Quebec Autoroutes Authority and the British Columbia Ferry Authority should be taken into consideration.

7. Percentage Distribution of Net General Revenue and Expenditure

The percentage distributions shown in Tables 22 and 23 are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of total net general revenue reveals some changes. Total tax revenue for all Canada has decreased from 64.4 per cent at March 31, 1964 to 64.1 per cent as at March 31, 1965. However, the general sales tax included in these amounts has increased from 16 per cent to 17.2 per cent and the individual income tax from 11.1 per cent to 12.1 per cent for the same two periods. This is compensated by the fact that the total tax on motor fuel and fuel oil has decreased from 15.3 per cent to 13.9 per cent for all Canada and the corporation tax from 11.7 per cent to 10.8 per cent. A decrease in the percentage of any individual item of revenue when compared to the previous year does not necessarily mean that a lesser amount was received from that particular source than in the previous year but merely that the proportions of the revenue sources to the total have altered.

On the expenditure side education accounted for the largest share of net general expenditure 28.5 per cent. Expenditure on transportation and communications accounted for 19.6 per cent and expenditure on health for 19.3 per cent of the total net expenditure.

8. Inter-Governmental Comparisons

The provisions of the Fiscal Arrangements Act, provide that (a) a province can opt out of a federal-provincial shared-cost contribution and that (b) the federal government will abate a larger percentage of the personal income tax otherwise payable to the federal government by residents of that province in order to permit the province to levy an equivalent amount with no increased burden on the tax-payer. Such a procedure creates some difficulties in comparing net general revenue and expenditure of a province which has taken advantage of the "opting out" arrangements with the net general revenue and expenditure of a province which has not taken advantage of the provisions of this Act.

In order to obtain inter-provincial comparative data, a comparison of the revenues and expenditures of the total provincial financial statistical universe in each province before deduction of federal shared-cost contributions is necessary, and in fact, realistic inter-provincial comparability would only be possible if provincial-municipal transactions can be compared.

If the Federal-Provincial shared-cost contributions reflected in table 7 of this publication are added back as both revenue and expenditure in tables 3 and 4, the first-mentioned comparison is possible (with the caution of the existence of the British Columbia Ferry Authority and the Quebec Autoroutes Authority previously mentioned). A consolidation of provincial-municipal transactions related to the provincial-municipal statistical universe will be reflected in the 1964 issue of "Consolidated Public Finance", DRS Catalogue No. 68-202.

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 of each province must be recast in many instances for the purpose of classification in terms of standard statistical categories.

A summary of the conceptual content of this DBS statistical series on government finance is contained in part II of the publication "Historical Review. Financial Statistics of Governments in Canada 1952-62" (Catalogue No. 68-503).

EXPLANATORY COMMENT

Tables 1 and 2 - Gross General Revenue and Expenditure

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

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

The adjustments are explained more fully in the commentary to those tables.

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

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

Tables 3 and 4 - Net General Revenue and Expenditure

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

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in

the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure". (See previous comments on page 9 concerning inter-provincial comparability of net general revenue and expenditure in the light of "opting out" arrangements).

"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.

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	287	Fire marshal tax	618
Public Utilities Act	63	Security transfer tax	4,299
Total	350	Land transfer tax	5,381
Prince Edward Island:		Tax on premiums under the Insurance Act....	20
Crop insurance premiums	4	Total	10,318
Nova Scotia:		Manitoba:	
Tax on fire insurance premiums	38	Crop insurance premiums	914
Public Utilities Act	58	Fire prevention tax	74
Total	96	Total	988
New Brunswick:		Saskatchewan:	
Fire prevention tax on premiums	51	Crop insurance premiums	289
Public Utilities Act	48	Fire prevention assessment levy	97
Total	99	Total	386
Quebec:		Alberta:	
Tax on fire insurance premiums	7	Crop insurance premiums	8
Security transfer tax	2,251	Fire prevention tax	54
Property transfer tax	21	Total	62
Total	2,279	British Columbia:	
		Tax on fire insurance premiums	256

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".

For a list of those special funds and trust accounts, the operations of which have been included in "general" revenue and expenditure for the fiscal year covered in this report see Appendix B attached hereto.

Table 7 — Specified Amounts Received from Other Governments

The overall total shown for each province on this table is in agreement with item 9 of Table 1.

Items 1 to 3 being statutory subsidies 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 6 to 63) 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. (See previous comments on page 9 concerning inter-provincial comparability of net general revenue and expenditure in the light of "opting out" arrangements).

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 67 to 77) 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

Only monetary grants to local governments are included in this table. The term local governments as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, special areas, drainage and dyking districts, schools operated by local authorities (current or operating grants and capital construction grants) and conservation authorities. The table excludes grants paid to library boards, hospital boards and veterinary boards along with the value of services performed by the provincial governments on behalf of their municipalities.

In Ontario a grant (25.2 million in 1964-65) is paid to municipalities and used to reduce taxes levied on residential and farm properties. As this grant is reflected in the accounts of local municipalities as a contribution from the province it is included in Table 8.

The home-owners' subsidies in British Columbia (see Table 2, footnote 15) are not included in this table. They are considered as assistance to the home-owners and in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

Shared-revenue contributions (item 1). — These are specified portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be earmarked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

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

Grants-in-aid and shared-cost contributions (items 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.

Table 10 — Functional-economic Cross-classification of Gross General Expenditure

This table shows 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, D.B.S. 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 in Appendix B on page 73 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 do not enter into the National Accounts analysis. 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 Table 10 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.

July 31, 1967.

TABLE 1. Gross General Revenue For Fiscal Year Ended March 31, 1965¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Taxes²	40,189	8,095	59,683	45,735
	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	18,849	5,623	29,771	25,365
4	Share of income tax on power utilities	243	60	738	55
5	Crown Corporations (Provincial Taxes and Fees)	399	2	194	15
6	Contributions ⁷	47,406	6,259	33,812	39,286
7	Totals, Government of Canada	87,053	16,101	77,147	76,966
8	Municipalities - Contributions ⁷	14	2	917	-
9	Totals, other governments	87,067	16,103	78,064	76,966
	Privileges, licences and permits:				
10	Liquor control and regulation	4,188	46	307	297
11	Motor vehicles	3,222	927	6,985	6,000
12	Natural resources	1,318	17	1,511	4,271
13	Other	1,069	148	804	1,116
14	Totals, privileges, licences and permits	9,797	1,138	9,607	11,684
15	Sales and services	2,637	1,327	3,275	3,631
16	Fines and penalties	445	87	454	370
	Interest, discount, premium and exchange: ⁸				
17	Interest	296	227	4,472	2,981
18	Profit on foreign exchange	1	-	-	-
19	Other	937	-	38	-
20	Totals, interest, discount, premium and exchange	1,234	227	4,510	2,981
	Government enterprises:				
21	Liquor profits	3,408	1,684	13,662	11,422
22	Other ⁹	-	-	32	-
23	Totals, government enterprises	3,408	1,684	13,694	11,422
24	Other revenue	136	24	3	128
25	Sub-totals	144,913	28,685	169,290	152,917
	Non-revenue and surplus receipts:				
26	Refunds of previous years' expenditure	72	5	12	97
27	Repayment of advances credited to revenue	23	8	-	-
28	Other	-	-	-	-
29	Totals, non-revenue and surplus receipts	95	13	12	97
30	Totals, gross general revenue	145,008	28,698	169,302	153,014
31	Population (000's) ¹⁰	491	107	760	617
32	Gross general revenue per capita (\$)	295	268	223	248

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 Includes compensation due to withdrawal from joint programme 20,682.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
879,999	1,052,508	93,773	129,871	95,977	292,289	2,698,119	973	722	2,699,814	1
3,962	4,624	2,117	2,124	2,887	1,673	66,577	—	—	66,577	2
133,922 ⁵	15,116	25,481	25,643	9,592	—	289,362	2,302 ⁶	2,480 ⁶	294,144	3
4,265	1,064	50	13	2,907	284	9,679	—	—	9,679	4
1,658	1,157	2	10	11	357	3,805	—	—	3,805	5
284,419	255,612	48,641	41,214	63,055	82,093	901,797	952	1,703	904,452	6
428,226	277,573	76,291	69,004	78,452	84,407	1,271,220	3,254	4,183	1,278,657	7
3,818	1,902	390	364	10,027	1,140	18,574	—	—	18,574	8
432,044	279,475	76,681	69,368	88,479	85,547	1,289,794	3,254	4,183	1,297,231	9
20,573	29,351	3,163	113	1,242	626	59,906	15	72	59,993	10
53,636	90,352	10,172	9,605	15,833	24,640	221,372	229	119	221,720	11
39,894	42,845	5,963	36,677	213,014	94,856	440,366	36	45	440,447	12
14,922	10,423	2,125	1,664	2,889	3,663	38,823	117	44	38,984	13
129,025	172,971	21,423	48,059	232,978	123,785	760,467	397	280	761,144	14
19,739	31,436	4,027	8,185	11,587	11,655	97,499	40	47	97,586	15
2,707	3,173	691	1,100	2,076	1,117	12,220	32	30	12,282	16
13,220	31,222	12,370	30,779	17,622	1,305	113,573	78	—	113,651	17
—	35	—	1	—	2	39	—	—	39	18
—	191	—	202	—	—	1,368	—	—	1,368	19
12,299	31,448	12,370	30,982	17,622	1,307	114,980	78	—	115,058	20
39,621	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	21
19,323	—	—	5,158	1,091	—	25,604	—	—	25,604	22
58,944	84,920	15,412	21,923	27,731	35,129	274,267	880	988	276,135	23
3,706	641	147	355	338	124	5,602	4	1	5,607	24
1,538,463	1,656,572	224,524	309,843	476,788	550,953	5,252,948	5,658	6,251	5,264,857	25
8,065	723	315	138	311	135	9,873	76	10	9,959	26
—	1	82	415	1	94	624	—	—	624	27
—	248	—	134	—	—	382	—	—	382	28
8,065	972	397	687	312	229	10,879	76	10	10,965	29
1,546,528	1,657,544	224,921	310,530	477,100	551,182	5,263,827	5,734	6,261	5,275,822	30
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	31
278	252	235	329	333	317	274	358	250	274	32

⁵ Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

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

⁸ Excludes net sinking fund earnings as follows: Nfld. 2,243; P.E.I. 210; N.S. 3,789; N.B. 3,368; Que. 5,470; Ont. 2,670; Man. 2,618, (reserve for debt retirement); Sask. 300; Alta. nil; B.C. 2,737.

⁹ N.S.—Surplus Keltic Lodge; Que.—Includes contributions from Hydro Electric Commission 19,214; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

¹⁰ Population at June 1, 1964 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1965¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	5,411	1,340	5,239	6,430
2	Legislative	521	180	373	429
3	Research, planning and statistics	—	1	40	250
4	Totals, general government	5,932	1,521	5,652	7,109
Protection of persons and property:					
5	Law enforcement	614	114	770	686
Corrections:					
6	Juvenile delinquents	178	13	512	214
7	Other offenders	501	90	12	268
8	Police protection	2,104	168	925	659
9	Other	845	168	1,846	1,396
10	Totals, protection of persons and property	4,242	553	4,065	3,223
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	55,247	8,769	35,243	41,134
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	40	—
15	Waterways	102	270	439	600
16	Other	—	7	18	—
17	Totals, transportation and communications	55,349	9,046	35,740	41,734
Health and social welfare:					
Health:					
18	General health	357	123	387	472
19	Public health	1,556	819	3,545	3,306
20	Medical, dental and allied services	2,332	28	877	285
21	Hospital care	37,572	4,938	40,765	36,399
22	Totals, health	41,817	5,908	45,574	40,362
Social welfare:					
23	Aid to aged persons	4,694	1,751	4,871	4,836
24	Aid to blind persons	433	70	699	622
25	Aid to unemployed and unemployables ³	13,835	976	8,712	4,154
26	Mothers' allowances	—	248	—	2,084
27	Child welfare	683	214	1,085	772
28	Labour	90	21	182	410
29	Other social welfare	1,331	85	45	611
30	Totals, social others	21,066	3,365	15,594	13,489
31	Totals, health and social welfare	62,883	9,273	61,168	53,851
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	287	55	586	287
33	Parks, beaches and other recreational areas	—	143	1,070	224
34	Physical culture	71	57	82	63
35	Other	8	33	91	43
36	Totals, recreational and cultural services	366	288	1,829	617
Education:					
37	Schools operated by local authorities	22,511 ⁶	4,168	25,565	13,021
38	Universities, colleges, and other schools	5,091	1,308	8,027	9,421
39	Education of the handicapped	381	31	367	200
40	Superannuation and pensions	— 86 ⁸	3	2,495	484
41	Other	705	134	627	608
42	Totals, education	28,602	5,644	37,081	23,614

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
52,723	49,268	6,045	8,284	6,963	23,079	164,782	540	67	165,389	1
4,057	2,467	669	1,142	519	950	11,307	50	46	11,403	2
348	1,810	—	87	112	173	2,821	9	12	2,842	3
57,128	53,545	6,714	9,513	7,594	24,202	178,910	599	125	179,634	4
16,868	10,683	1,609	1,988	3,323	2,939	39,594	542	191	40,327	5
2,042	4,208	702	138	3,761	1,661	13,429	—	—	13,429	6
7,137	17,518	1,579	3,144	3,640	7,381	41,270	7	98	41,375	7
16,732	21,477	1,334	1,620	2,105	2,524	49,648	—	426	50,074	8
13,143	14,202	2,270	3,218	6,175	4,540	47,803	16	41	47,860	9
55,922	68,088	7,494	10,108	19,004	19,045	191,744	565	756	193,065	10
567	—	—	38	—	—	605	3	—	608	11
276,942	308,757	35,843	35,088	61,230	80,928	939,181	645	212	940,038	12
—	858	—	—	—	—	858	—	—	858	13
—	—	—	589	—	—	629	—	—	629	14
587	—	51	585	243	2,879	5,756	34	—	5,790	15
319	—	164	—	—	—	508	—	—	508	16
278,415	309,615	36,058	36,300	61,473	83,807	947,537	682	212	948,431	17
2,482	5,444	528	790	1,448	1,861	13,892	3	46	13,941	18
13,364	22,809	5,673	6,001	4,200	8,442	72,615	258	627	73,500	19
2,997	3,197	1,925	25,908	5,150	5,542	48,241	—	1	48,242	20
337,294	417,215	56,121	64,148	90,511	94,136	1,179,099	819	1,496	1,181,414	21
359,137	448,665	64,247	96,847	101,309	109,981	1,313,847	1,080	2,170	1,317,097	22
42,219	31,198	6,864	10,008	7,502	17,975	131,918	15	145	132,078	23
2,682	1,714	412	562	472	692	8,358	4	44	8,406	24
90,612	53,968	10,066	11,884	27,318	28,626	250,151	122	243	250,516	25
21,068	12,230	—	741	—	—	36,371	—	—	36,371	26
38,221	8,663	2,713	1,728	3,412	5,140	62,631	108	45	62,784	27
4,347	2,319	437	322	479	563	9,170	—	—	9,170	28
11,474	5,138	2,405	2,999	2,837	2,663	29,588	100	7	29,695	29
210,623	115,230	22,897	27,503	42,761	55,659	528,187	349	484	529,020	30
569,760	563,895	87,144	124,350	144,070	165,640	1,842,034	1,429	2,654	1,846,117	31
1,520	3,200	933	490	511	752	8,621	46	2	8,669	32
584	8,071	1,189	2,469	1,412	2,165	17,327	42	25	17,394	33
228	326	170	—	3	255	1,255	26	38	1,319	34
2,714	1,954	55	797	1,383 ⁵	396	7,474	4	49	7,527	35
5,046	13,551	2,347	3,756	3,309	3,568	34,677	118	114	34,909	36
292,471	327,378	31,647	43,744	77,776	84,254	922,535	1,793	1,823 ⁷	926,151	37
146,389	96,057	11,100	14,917	37,454	25,996	355,760	3	17	355,780	38
275	6,932	346	498	844	1,402	11,376	2	14	11,392	39
1,357 ⁸	21,912	270	1,444	1	4,111	29,257	—	—	29,257	40
33,925	6,186	1,494	1,311	1,099	1,291	47,180	—	19	47,199	41
471,703	458,465	44,857	61,914	117,174	117,054	1,366,108	1,798	1,873	1,369,779	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1965 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game	1,963	149	727	529
44	Forests	1,577	157	2,028	4,024
45	Lands: Settlement and agriculture	1,222	975	2,141	2,217
46	Minerals and mines	156	5	715	184
47	Water resources	—	—	83	65
48	Other	162	30	208	330
49	Totals, natural resources and primary industries	5,080	1,316	5,902	7,349
50	Trade and industrial development	518	358	1,617	955
51	Local government planning and development	340	21	166	301
	Debt charges:				
52	Commission on bond or debenture sales and other management charges	245	4	—	23
53	Discount (or amount amortized) on provincial bond sales	424	37	601	439
54	Interest	9,169	2,541	16,676	13,651
55	Loss on foreign exchange	—	—	—	97
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement⁹	9,838	2,582	17,277	14,210
58	Unconditional grants to local governments¹⁰	2,015	448	1,319	7,556
59	Contributions to government enterprises¹¹	812	—	—	105
	Other expenditure:				
60	Civil defence	66	22	288	163
61	Housing	40	7	51	—
62	Winter work projects in municipalities	164	319	117	—
63	Other	26	191 ¹³	61	2
64	Totals, other expenditure	296	539	517	165
65	Sub-totals	176,273	31,589	172,333	160,789
	Non-expense and surplus payments:				
66	Advances charged to current account	429	6	39	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	128	14	127
69	Totals, non-expense and surplus payments	429	134	53	127
70	Totals, gross general expenditure exclusive of debt retirement¹⁰	176,702	31,723	172,386	160,916
71	Population (000's) ⁸	491	107	760	617
72	Gross general expenditure exclusive of debt retirement per capita (\$)	360	296	227	261

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 825.

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

⁷ Includes 1,054 paid to federal government day schools for pupils other than Indians and Eskimos; 177 grants to local school districts; and 265 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, 1965 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,553	787	712	440	1,017	1,640	18,517	31	105	18,653	43
21,630	29,199	1,780	1,880	8,504	18,276	89,055	14	—	89,069	44
49,110	12,833	16,404	11,244	9,558	5,943	111,647	17	—	111,664	45
3,509	2,218	507	1,903	3,726	1,738	14,661	—	—	14,661	46
2,527	7,760	14,288	2,077	2,113	1,195	30,108	68	—	30,176	47
3,505	1,075	2,826	2,135	655	200	11,126	—	—	11,126	48
90,834	53,872	36,517	19,679	25,573	28,992	275,114	130	105	275,349	49
17,911	11,028	1,548	1,901	2,310	1,597	39,743	59	27	39,829	50
1,313	4,191	1,247	1,821	1,763	360	11,523	84	21	11,628	51
140	284	446	179	141	—	1,462	—	—	1,462	52
1,970	2,072	1,074	272	—	—	6,889	—	—	6,889	53
60,219	92,672	16,500	27,819	414	350	240,011	272	—	240,283	54
717	439	82	—	—	—	1,335	—	—	1,335	55
—	4	—	—	—	—	4	—	—	4	56
63,046	95,471	18,102	28,270	555	350	249,701	272	—	249,973	57
83,454 ¹²	34,804	2,990	135	18,294	13,483	164,498	172	135	164,805	58
—	520	—	—	—	1,118	2,555	—	—	2,555	59
1,924	3,295	301	107	672	834	7,672	—	—	7,672	60
8,100	1,298	—	12	—	177	9,685	28	330	10,043	61
32,574 ⁴	8,234	1,695	2,348	2,449	6,204	54,104	—	45	54,149	62
629 ⁴	213	231	159	24	27,973 ¹⁵	29,509	1	—	29,510	63
43,227	13,040	2,227	2,626	3,145	35,188	100,970	29	375	101,374	64
1,737,759	1,680,085	247,245	300,373	404,264	494,404	5,405,114	5,937	6,397	5,417,448	65
23	—	10	1	—	— 181	327	—	—	327	66
—	224 ⁶	63	58	522	—	867	—	—	867	67
5,942 ¹⁷	400	—	153	—	—	6,764	—	—	6,764	68
5,965	624	73	212	522	— 181	7,958	—	—	7,958	69
1,743,724	1,680,709	247,318	300,585	404,786	494,223	5,413,072	5,937	6,397	5,425,406	70
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	71
314	255	258	319	283	284	282	371	256	282	72

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

¹¹ Consists of: Nfld. Northern Labrador Affairs (net) 217, Power Commission re rural electrification 595; N.B. Development Corporation; Ont. Hydro Electric Power Commission bonus re rural lines; B.C. Toll Highways and Bridges Authority 968, Power Commission 150.

¹² Includes compensation to municipalities in lieu of right to impose a retail sales tax 83,204.

¹³ Represents expenditure on rural electrification.

¹⁴ Includes rural electrification bureau 217.

¹⁵ Includes home-owners' subsidy 26,746.

¹⁶ Repayment to the Government of Canada under the 1952 Tax Rental agreement.

¹⁷ Transfer to reserve for doubtful accounts.

¹⁸ Population at June 1, 1964, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1965¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	467	106	1,105	841
2	Other	—	—	—	—
	Income:				
3	Corporations ²	5,647	— 258	5,827	5,018
4	Individuals ⁴	4,123	908	9,976	6,230
5	Property	—	—	95	395
	Sales: ⁵				
6	Alcoholic beverages	7	516	7	7
7	Amusement and admissions	137	73	431	296
8	Motor fuel and fuel oil	9,895	3,343	22,108	18,287
9	Tobacco	1,088	387	6	2,185
10	General	18,482	3,016	19,612	12,384
11	Other commodities and services ⁸	—	—	432	—
12	Succession duties	—	—	6 1	—
13	Hospital insurance premiums	—	—	—	—
14	Other ¹⁰	350	4	96	99
15	Totals, taxes	40,189	8,095	59,683	45,735
	Government of Canada:				
16	Statutory subsidies	1,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1962 — for fiscal year 1964-65:				
17	Share of federal estate tax	464	132	3,527	2,016
18	Equalization (including stabilization)	19,124	4,743	25,535	22,508
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 1963-64:				
21	Share of federal estate tax	12	27	44	424
22	Equalization	— 751	721	665	417
23	Share of income tax on power utilities	243	60	738	54
24	Compensation due to withdrawal from joint programmes	—	—	—	—
25	Crown Corporations (Provincial Taxes and Fees)	399	2	194	16
26	Totals, Government of Canada (items 16 to 25)	39,647	9,842	43,335	37,680
	Privileges, licences, and permits:				
27	Liquor control and regulation	4,188	46	307	297
28	Motor vehicles	3,222	927	6,985	6,000
29	Natural resources	1,318	17	1,511	4,271
30	Other	1,069	148	804	1,116
	Totals, privileges, licences, and permits	9,797	1,138	9,607	11,684
32	Sales and Services	562	436	2,555	2,363
33	Fines and penalties¹²	445	87	454	370
	Government enterprises:				
34	Liquor profits	3,408	1,684	13,662	11,422
35	Other ¹³	—	—	32	—
36	Totals, government enterprises	3,408	1,684	13,694	11,422
37	Other revenue	136	24	3	128
38	Sub-totals	94,184	21,306	129,331	109,382
	Non-revenue and surplus receipts:				
39	Refunds of previous years' expenditures	72	5	12	97
40	Repayment of advances credited to revenue	23	8	—	—
41	Other	—	—	—	—
42	Totals, non-revenue and surplus receipts	95	13	12	97
43	Totals, net general revenue	94,279	21,319	129,343	109,479
44	Population (000's) ¹⁴	491	107	760	617
45	Net general revenue per capita (\$)	192	199	170	177

¹ Provincial figures have been adjusted for purposes of inter-provincial 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 Does not reflect the 2,100 recovered by the federal government from British Columbia on account of the 1957-62 overpayment.

⁴ Collection by the federal government for all provinces except Quebec.

⁵ Collection of arrears.

⁶ 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. 99; P.E.I. 34; N.S. 116; N.B. 100; Que. 1,115; Ont. 1,842; Man. 405; Sask. 475; Alta. 1,026; B.C. 572. Commission on general and other sales tax collections have also been added back as follows: Nfld. 184; P.E.I. 105; N.S. 532; N.B. 543; Que. 7,468; Ont. 4,420; Man. 325; Sask. 1,279; Alta. 4; B.C. 3,802.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
12,284	14,375	1,501	1,065	2,664	3,558	37,966	—	—	37,966	1
20,752	491	—	—	—	—	21,243	—	—	21,243	2
130,034	217,677	15,508	12,107	23,488	40,028 ³	455,076 ³	—	—	455,076 ³	3
170,191	195,842	24,287	20,594	27,753	47,823	507,727	—	—	507,727	4
—	1,440	—	8 ⁵	—	7,969	9,907	333	14	10,254	5
—	—	—	7	—	7	516	83	—	599	6
11,557	15,218	1,026	135	1,011	1,885	31,769	14	—	31,783	7
167,212	235,038	32,141	32,095	40,996	53,711	614,826	543	708	616,077	8
27,564	—	—	—	—	—	31,224	—	—	31,224	9
288,796	199,205	5,395	49,872	—	128,947	725,709	—	—	725,709	10
13,904	—	—	—	—	—	14,336	—	—	14,336	11
35,426	48,682	3	2 ⁵	3 ⁵	8,112	92,229	—	—	92,229	12
—	114,222	12,924	13,607 ⁹	—	—	140,753	—	—	140,753	13
2,279	10,318	988	386	62	256	14,838	—	—	14,838	14
879,999	1,052,508	93,773	129,871	95,977	292,289	2,698,119	973	722	2,699,814	15
3,962	4,624	2,117	2,124	2,887	1,673	23,577	—	—	23,577	16
8,834	15,116	3,749	1,592	4,655	—	40,085	—	—	40,085	17
99,609	—	19,246	25,022	373	—	216,160	2,302 ¹¹	2,480 ¹¹	220,942	18
—	—	—	—	—	—	35,000	—	—	35,000	19
—	—	—	—	—	—	8,000	—	—	8,000	20
—	—	154	—	119	—	776	—	—	776	21
4,797	—	2,332	967	4,445	—	11,659	—	—	11,659	22
4,265	1,064	50	13	2,907	284	9,679	—	—	9,679	23
20,682	—	—	—	—	—	20,682	—	—	20,682	24
1,558	1,157	2	10	11	357	3,805	—	—	3,805	25
143,807	21,961	27,650	27,790	15,397	2,314	369,423	2,302	2,480	374,205	26
20,573	29,351	3,163	113	1,242	626	59,906	15	72	59,993	27
53,636	90,352	10,172	9,605	15,833	24,640	221,372	229	119	221,720	28
39,894	42,845	5,963	36,677	213,014	94,856	440,366	36	45	440,447	29
14,922	10,423	2,125	1,664	2,780	3,599	38,650	117	44	38,811	30
129,025	172,971	21,423	48,059	232,869	123,721	760,294	397	280	760,971	31
13,588	21,089	2,984	6,626	8,411	8,853	67,467	40	47	67,554	32
2,707	3,173	691	1,100	2,076	1,117	12,220	32	30	12,282	33
39,621	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	34
19,323	—	—	5,158	1,091	—	25,604	—	—	25,604	35
58,944	84,920	15,412	21,923	27,731	35,129	274,267	880	988	276,135	36
3,706	641	147	355	338	124	5,602	4	1	5,607	37
1,231,776	1,357,263	162,080	235,724	382,799	463,547	4,187,392	4,628	4,548	4,196,568	38
8,065	723	315	135	311	135	9,870	76	10	9,956	39
—	1	82	415	1	94	624	—	—	624	40
—	248	—	134	—	—	382	—	—	382	41
8,065	972	397	684	312	229	10,876	76	10	10,962	42
1,239,841	1,358,235	162,477	236,408	383,111	463,776	4,198,268	4,704	4,558	4,207,530	43
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	44
223	206	170	251	268	267	219	294	182	219	45

⁷ Taxed under the general sales tax, item 10.

⁸ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁹ Includes 3,416 premiums for medical care insurance.

¹⁰ For breakdown see Explanatory Comment to Table 3.

¹¹ Federal tax abstention grant.

¹² Includes liquor fines. See Table 9, item 15.

¹³ For breakdown see Table 1, footnote 8.

¹⁴ 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, 1965¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	5,411	1,340	5,239	4,866
2	Legislative	521	180	373	429
3	Research, planning and statistics	—	1	40	230
4	Totals, general government	5,932	1,521	5,652	5,525
Protection of persons and property:					
5	Law enforcement	614	114	770	686
Corrections:					
6	Juvenile delinquents	149	13	456	167
7	Other	496	90	12	252
8	Police protection	2,104	168	925	659
9	Other	831	168	1,846	1,396
10	Totals, protection of persons and property	4,194	553	4,009	3,160
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	28,114	7,013	29,725	28,624
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	40	—
15	Waterways	102	270	439	600
16	Other	—	7	18	—
17	Totals, transportation and communications	28,216	7,290	30,222	29,224
Health and social welfare:					
Health:					
18	General health	252	123	240	384
19	Public health	818	482	2,196	2,112
20	Medical, dental and allied services	2,222	27	732	191
21	Hospital care	25,902	2,419	22,418	20,350
22	Totals, health	29,194	3,051	25,586	23,047
Social welfare:					
23	Aid to aged persons	2,318	1,020	2,564	2,529
24	Aid to blind persons	132	19	180	165
25	Aid to unemployed and unemployables ³	8,627	308	5,384	1,596
26	Mothers' allowances	—	248	—	2,084
27	Child welfare	668	214	1,046	772
28	Labour	90	21	182	410
29	Other social welfare	1,297	78	45	594
30	Totals, social welfare	13,132	1,908	9,401	8,150
31	Totals, health and social welfare	42,326	4,959	34,987	31,197
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	287	55	586	287
33	Parks, beaches and other recreational areas	—	143	1,070	200
34	Physical culture	48	28	64	24
35	Other	8	32	91	43
36	Totals, recreational and cultural services	343	258	1,811	554
Education:					
37	Schools operated by local authorities	22,511 ⁵	4,168	25,565	13,021
38	Universities, colleges and other schools	4,327	766	5,711	7,109
39	Education of the handicapped	377	31	220	224
40	Superannuation and pensions	— 86 ⁷	3	2,495	464
41	Other	705	133	626	398
42	Totals, education	27,834	5,101	34,617	21,216

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
52,709	49,268	6,045	8,281	6,963	23,079	163,201	540	67	163,808	1
4,057	2,467	669	1,142	519	950	11,307	50	46	11,403	2
348	1,810	—	87	68	173	2,757	9	12	2,778	3
57,114	53,545	6,714	9,510	7,550	24,202	177,265	599	125	177,989	4
16,868	10,683	1,609	1,988	3,323	2,939	39,594	542	191	40,327	5
2,042	3,899	695	133	3,719	1,644	12,917	—	—	12,917	6
7,137	14,320	1,541	3,110	3,190	7,181	37,329	7	98	37,434	7
16,732	21,477	1,334	1,620	2,105	2,524	49,648	—	426	50,074	8
13,143	14,202	2,270	3,218	6,175	4,540	47,789	16	41	47,846	9
55,922	64,581	7,449	10,069	18,512	18,828	187,277	565	756	188,598	10
567	—	—	38	—	—	605	3	—	608	11
244,171	300,444	34,776	34,646	60,600	77,420	845,533	645	212	846,390	12
—	858	—	—	—	—	858	—	—	858	13
—	—	—	589	—	—	629	—	—	629	14
587	—	51	585	243	2,879	5,756	34	—	5,790	15
319	—	164	—	—	—	508	—	—	508	16
245,644	301,302	34,991	35,858	60,843	80,299	853,889	682	212	854,783	17
2,105	4,394	341	571	931	1,542	10,883	—	19	10,902	18
14,542	14,112	3,887	3,891	1,938	5,064	49,042	199	619	49,860	19
2,367	2,504	1,750	25,831	4,976	5,542	46,142	—	1	46,143	20
232,243	256,655	33,742	40,160	44,248	54,903	733,050	382	426	733,858	21
251,257	277,665	39,720	70,453	52,093	67,051	839,117	581	1,065	840,763	22
26,534	16,156	4,520	7,195	4,590	14,039	81,465	—	73	81,538	23
1,235	535	153	306	160	320	3,205	1	11	3,217	24
54,713	25,474	4,082	6,507	17,391	9,892	133,974	36	128	134,138	25
21,068	12,230	—	—	741	—	36,371	—	—	36,371	26
36,418	8,446	2,713	1,539	3,409	4,643	59,868	65	45	59,978	27
4,347	2,319	437	322	479	563	9,170	—	—	9,170	28
11,461	4,645	2,173	2,876	2,763	2,438	28,370	90	7	28,467	29
155,776	69,805	14,078	18,745	29,533	31,895	352,423	192	264	352,879	30
407,033	347,470	53,798	89,198	81,626	98,946	1,191,540	773	1,329	1,193,642	31
1,520	3,200	602	490	511	710	8,248	46	2	8,296	32
560	8,066	1,189	2,469	1,363	2,165	17,225	28	25	17,278	33
228	326	98	—	—	223	1,039	11	19	1,069	34
2,692	1,954	55	785	1,383 ⁴	396	7,439	4	22	7,465	35
5,000	13,546	1,944	3,744	3,257	3,494	33,951	89	68	34,108	36
255,769	314,708	31,241	43,460	77,776	79,507	867,726	1,552	1,755 ⁶	871,033	37
120,541	80,820	9,331	12,967	29,340	22,722	293,634	3	17	293,654	38
275	5,664	346	352	804	1,380	10,673	2	14	10,689	39
1,357 ⁷	21,912	270	1,444	1	4,111	29,257	—	—	29,257	40
26,314	6,036	1,008	1,266	1,096	1,226	38,808	—	19	38,827	41
401,542	430,140	42,196	59,489	109,017	108,946	1,240,098	1,557	1,805	1,243,460	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1965¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousand of dollars			
	Natural resources and primary industries:				
43	Fish and game	1,828	139	384	454
44	Forests	1,222	117	1,715	3,316
45	Lands: Settlement and agriculture	976	741	1,909	1,867
46	Minerals and mines	156	5	715	184
47	Water resources	—	—	83	65
48	Other	162	30	208	330
49	Totals, natural resources and primary industries	4,344	1,032	5,014	6,216
50	Trade and industrial development	518	358	1,587	944
51	Local government planning and development	340	21	166	301
	Debt charges: ²				
52	Commission on bond or debenture sales and other management charges	245	4	—	23
53	Discount (or amount amortized) on provincial bond sales	416	37	563	439
54	Interest	7,943	2,314	12,204	10,670
55	Loss on foreign exchange	—	—	—	97
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement³	8,604	2,355	12,767	11,229
58	Unconditional grants to local governments¹⁰	2,015	—	1,319	7,550
59	Contributions to government enterprises¹²	812	448	—	105
	Other expenditure:				
60	Civil defence	—	5	70	27
61	Housing	40	7	51	—
62	Winter works projects in municipalities	26	191	41	—
63	Other ¹³	—	111	61	—
64	Totals, other expenditure	66	314	223	27
65	Sub-totals	125,544	24,210	132,374	117,254
	Non-expense and surplus payments:				
66	Advances charged to revenue	429	6	39	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	128	14	127
69	Totals, non-expense and surplus payments	429	134	53	127
70	Totals, net general expenditure exclusive of debt retirement¹⁰	125,973	24,344	132,427	117,381
71	Population (000's) ¹⁶	491	107	760	617
72	Net general expenditure exclusive of debt retirement per capita (\$)	257	228	174	190

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, 1965¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,265	782	669	440	1,017	1,640	17,618	31	105	17,754	43
19,701	27,316	1,372	1,424	7,556	16,453	80,192	14	—	80,206	44
44,384	11,967	14,352	8,892	9,036	5,574	99,698	17	—	99,715	45
3,141	2,218	507	1,903	3,726	1,440	13,995	—	—	13,995	46
2,527	6,457	6,131	1,778	2,113	1,159	20,313	68	—	20,381	47
3,252	1,075	2,826	2,135	655	196	10,869	—	—	10,869	48
83,270	49,815	25,857	16,572	24,103	26,462	242,685	130	105	242,920	49
17,868	11,003	1,486	1,749	2,310	1,597	39,420	59	27	39,506	50
1,313	4,191	1,247	1,816	1,763	360	11,518	84	21	11,623	51
140	284	446	179	141	—	1,462	—	—	1,462	52
1,970	2,072	1,074	69	—	—	6,640	—	—	6,640	53
47,920	61,259	4,130	- 2,960	- 17,208	- 957	125,315	194	—	125,509	54
717	404	82	—	—	—	1,300	—	—	1,300	55
—	4	—	—	—	—	4	—	—	4	56
50,747	64,023	5,732	- 2,712	- 17,067	- 957	134,721	194	—	134,915	57
83,454 ¹¹	34,804	2,990	135	18,294	13,483	164,050	172	135	164,357	58
—	520	—	—	—	1,118	3,003	—	—	3,003	59
298	1,737	62	15	73	257	2,544	—	—	2,544	60
8,100	1,298	—	12	—	177	9,685	2	92	9,779	61
13,142	2,626	213	796	- 30	1,813	18,818	1	19	18,838	62
625	175	122	—	24	27,973	29,091	—	—	29,091	63
22,165	5,836	397	823	67	30,220	60,138	3	111	60,252	64
1,431,072	1,380,776	184,801	226,251	310,275	406,998	4,339,555	4,907	4,694	4,349,156	65
23	—	10	1	—	- 181	327	—	—	327	66
—	224 ¹⁴	63	58	522	—	867	—	—	867	67
5,942 ¹⁵	400	—	153	—	—	6,764	—	—	6,764	68
5,965	624	73	212	522	- 181	7,958	—	—	7,958	69
1,437,037	1,381,400	184,874	226,463	310,797	406,817	4,347,513	4,907	4,694	4,357,114	70
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	71
258	210	193	240	217	234	227	307	188	227	72

¹ Negative amounts indicate excess of revenue over expenditure.

² 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 Includes compensation to municipalities in lieu of right to impose a retail sales tax 83,204.

¹² See Table 2, footnote 11.

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

¹⁴ Represents repayment to the Government of Canada under the 1952 Tax Rental agreements

¹⁵ Transfer to reserve for doubtful accounts.

¹⁶ Population at June 1, 1964 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Accounts for Fiscal Year
Ended March 31, 1965**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	119,362	26,718	129,880	134,701
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	5,752	3,701	736	747
3	Capital account revenue	28,465	1,792	—	—
4	Revenue deducted from ordinary expenditure in public accounts	164	12	31,258	2,919
5	Revenue deducted from capital expenditure in public accounts	—	—	5,952	16,002
6	Expenditure deducted from revenue in public accounts	283	139	722	643
7	Unremitted revenue from liquor operations	—	—	763	—
8	Adjustment under Federal Provincial Fiscal Arrangements Act	—	—	312	15
9	Liquor board revenue other than from liquor sales	—	—	240	—
10	Other	399	—	—	26
11	Total additions	35,063	5,644	39,983	20,352
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	158	2,171	82	161
13	Refunds of current year's revenue included in expenditure in public accounts	—	57	—	—
14	Sinking fund earnings included in revenue in public accounts	—	—	—	—
15	Revenue of working capital funds to be offset against expenditure	343	—	223	123
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	516	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	426	—	—	944
19	To deduct amount turned over by liquor board in excess of profits on sales	1,391	—	—	—
20	Adjustment under Federal Provincial Fiscal Arrangements Act	—	19	—	6
21	Non revenue items—loans and repayments	—	—	—	—
22	Non revenue items included in capital account	910	—	—	—
23	Collection of pre-Union assets	9	—	—	—
24	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
25	Special fund expenditure included in provincial ordinary revenue	5,439	—	—	805
26	Special fund expenditure included in revenue of other special fund	—	—	—	—
27	Provincial ordinary expenditure included in special fund revenue	225	1,417	256	—
28	Provincial ordinary expenditure included in capital revenue	—	—	—	—
29	Intervote transfer	—	—	—	—
30	Total deductions	9,417	3,664	561	2,039
31	Gross general revenue (Table 1, item 29)	145,008	28,698	169,302	153,014
	To arrive at "net general revenue"				
	Deduct:				
32	Interest, discount, premium and exchange	1,234	227	4,510	2,981
33	Grants-in-aid and shared-cost contributions	47,420	6,261	34,729	39,286
34	Institutional revenue	2,075	891	720	1,266
35	Net general revenue (Table 3, item 41)	94,279	21,319	129,343	109,479

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

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1965

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,227,667	1,237,244	165,872	229,036	491,140	452,993	6,994	7,389	1
3,200	336,869	48,047	37,457	2,107	3,089	—	—	2
390	1,737	168,085	—	46,959	—	840	416	3
275,739	107,922	22,518	64,981	—	89,193	—	—	4
47,429	32,371	—	1,930	—	—	—	—	5
17,371	6,262	730	1,754	1,030	4,374	9	—	6
—	—	16	679	—	300	—	—	7
—	—	—	—	—	2,100	—	—	8
—	1,536	—	—	1,242	—	—	72	9
—	1,157	2	—	—	357	—	238 ¹	10
344,129	487,854	239,398	106,801	51,338	99,413	849	726	11
9,593	3,035	516	806	6,293	—	1,372	49	12
60	—	—	—	—	—	—	—	13
5,470	3,202	—	—	—	—	—	—	14
—	—	—	—	—	—	160	—	15
—	—	5	110	324	—	—	—	16
—	—	22	—	5,149	—	—	—	17
10,145	—	—	467	7,068	—	—	—	18
—	—	—	—	1,810	—	—	1,449	19
—	—	—	—	383	—	—	—	20
—	—	—	—	—	—	—	356	21
—	—	156,660	—	42,610	—	—	—	22
—	—	—	—	—	—	—	—	23
—	—	12,290	—	—	—	—	—	24
—	1,407	—	2,400	50	—	—	—	25
—	—	—	—	—	—	—	—	26
—	59,910	10,856	21,524	—	1,224	—	—	27
—	—	—	—	—	—	577	—	28
—	—	—	—	1,691	—	—	—	29
25,268	67,554	180,349	25,307	65,378	1,224	2,109	1,854	30
1,546,528	1,657,544	224,921	310,530	477,100	551,182	5,734	6,261	31
12,299	31,448	12,370	30,982	17,622	1,307	78	—	32
288,237	257,514	49,031	41,578	73,082	83,233	952	1,703	33
6,151	10,347	1,043	1,562	3,285	2,866	—	—	34
1,239,841	1,358,235	162,477	236,408	383,111	463,776	4,704	4,558	35

¹ Special revenue for flood assistance.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1965**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	114,687	25,869	118,070	132,253
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ²	20,973	3,747	2,278	1,232
3	Capital account expenditure	53,000	6,769	13,475	15,528
4	Revenue deducted from ordinary expenditure in public accounts	164	12	31,258	2,919
5	Revenue deducted from capital expenditure in public accounts	—	—	5,952	16,002
6	Expenditure deducted from revenue in public accounts	283	139	722	643
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	—	189	98
9	Liquor board expenditure other than liquor selling costs	—	—	1,003	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Other	—	—	—	—
12	Total additions	74,420	10,667	54,877	36,422
	Deduct:				
13	Refunds of current year's expenditure included in revenue in public accounts	158	2,171	82	161
14	Refunds of current year's revenue included in expenditure in public accounts	—	57	—	—
15	Debt retirement included in ordinary expenditure	4,149	1,114	4	5,735
16	Revenue of working capital funds to be offset against expenditure	343	—	223	123
17	Operating surplus of working capital funds to be offset against expenditure	—	54	—	—
18	Offsets to adjust contributions to and from government enterprises to a "net" basis	516	—	—	—
19	Employees' contributions to superannuation plan to be offset against expenditure	426	—	—	944
20	Contributions to liquor boards offset against liquor profits	693	—	—	—
21	Non expenditure items—Loans and repayments	—	—	—	—
22	Non expenditure items included in capital account	456	—	—	—
	Interfund eliminations:				
23	Special fund expenditure included in provincial ordinary revenue	5,439	—	—	—
24	Special fund expenditure included in revenue of other special funds	—	—	—	—
25	Provincial ordinary expenditure included in special fund revenue	225	1,417	256	805
26	Intervote transfer	—	—	—	—
27	Total deductions	12,405	4,813	561	7,759
28	Gross general expenditure exclusive of debt retirement (Table 2, item 70)	176,702	31,723	172,386	160,916
	To arrive at "net general expenditure":				
	Deduct:				
29	Interest, discount, premium and exchange	1,234	227	4,510	2,981
30	Grants-in-aid and shared-cost contributions	47,420	6,261	34,729	39,286
31	Institutional revenue	2,075	891	720	1,268
32	Net general expenditure exclusive of debt retirement (Table 4, item 70)	125,973	24,344	132,427	117,381

¹ Total "budgetary" expenditure including capital expenditure 27,784.

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

TABLE 5. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1965

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,188,876	1,049,806	150,906	193,304 ¹	359,282	399,573	6,442	6,809	1
2,687	331,368	47,468	35,985	2,037	2,008	—	—	2
203,449	255,730	157,755	27,784	115,890	—	1,595	678	3
275,739	107,922	22,518	64,981	—	89,193	—	—	4
47,429	32,371	—	1,930	—	—	—	—	5
17,371	6,262	730	1,754	1,030	4,374	9	—	6
—	224	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,378	16	154	—	299	—	—	9
—	—	—	—	—	—	—	—	10
45,390	—	—	—	—	—	—	255 ²	11
592,065	735,255	228,487	132,588	118,957	95,874	1,604	933	12
9,593	3,035	516	806	6,293	—	1,372	49	13
60	—	—	—	—	—	—	—	14
17,419	40,000	5,670	—	1,936	—	—	—	15
—	—	—	—	—	—	160	—	16
—	—	5	110	324	—	—	—	17
—	—	22	—	5,149	—	—	—	18
10,145	—	—	467	7,068	—	—	—	19
—	—	—	—	—	—	—	1,266	20
—	—	—	—	—	—	—	30	21
—	—	115,006	—	50,942	—	—	—	22
—	1,407	—	2,400	50	—	—	—	23
—	—	—	—	—	—	—	—	24
—	59,910	10,856	21,524	—	1,224	577	—	25
—	—	—	—	1,691	—	—	—	26
37,217	104,352	132,075	25,307	73,453	1,224	2,109	1,345	27
1,743,724	1,680,709	247,318	300,585	404,786	494,223	5,937	6,397	28
12,299	31,448	12,370	30,982	17,622	1,307	78	—	29
288,237	257,514	49,031	41,578	73,082	83,233	952	1,703	30
6,151	10,347	1,043	1,562	3,285	2,866	—	—	31
1,437,037	1,381,400	184,874	226,463	310,797	406,817	4,907	4,694	32

¹ Special expenditure re flood assistance.

² Debt retirement of 10,247 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965**

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)	18,849	5,623	29,771	25,365
2	Share of income tax on power utilities (Table 1, item 4) ..	243	60	738	55
3	Subsidies (Table 1, item 2)	20,156 ²	4,157 ³	12,632 ³	12,245 ³
4	Crown Corporations (Provincial taxes and fees), (Table 1, item 5)	399	2	194	15
5	Sub-totals, items 1 to 4	39,647	9,842	43,335	37,680
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
6	Trans-Canada highway	26,180	1,176	4,714	8,496
7	Railway grade crossing fund	83	—	527	325
8	Roads to resources	870	580	—	990
9	Other highways, roads and bridges	—	—	—	2,699
10	Totals, highways, roads and bridges	27,133	1,756	5,241	12,510
	Health and social welfare:				
11	Hospital insurance and diagnostic services	9,641	2,106	16,749	13,906
	General health grants:				
12	Hospital construction	189	38	1,011	971
13	General public health	331	177	698	524
14	Tuberculosis control	159	28	137	122
15	Mental health	180	73	373	294
16	Professional training	100	13	44	60
17	Cancer control	13	15	79	109
18	Public health research	5	9	144	35
19	Medical rehabilitation and crippled children	110	14	101	92
20	Child and maternal health	55	7	65	45
21	Vital statistics fees	—	—	—	3
22	Other health	—	—	—	2
23	Old age assistance	2,311	509	2,307	2,307
24	Allowances to blind persons	301	51	519	457
25	Disabled persons allowances	750	362	1,451	987
26	Unemployment assistance	4,458	306	1,849	1,571
27	Vocational rehabilitation-Disabled persons	34	7	28	—
28	Other social welfare	—	—	27	17
29	Totals, health and social welfare	18,637	3,715	25,582	21,492
	Recreational and cultural services:				
30	Camp ground and picnic area development	—	—	—	24
31	Fitness and amateur sport	23	30	18	39
32	Other recreational and cultural services	—	—	—	—
33	Totals, recreational and cultural services	23	30	18	63
	Education:				
	Vocational training:				
34	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	165	9	378	952
35	Vocational high school training program	—	40	138	208
36	Technician training	16	—	—	130
37	Trade and other occupational training	290	59	359	741
38	Training in cooperation with industry	—	—	7	6
39	Training of unemployed	101	98	619	75
40	Training of disabled persons	9	6	104	22
41	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators	—	—	—	54
42	Training for federal departments and agencies	—	—	—	—
43	Assistance to students	—	—	—	10
44	Technical and vocational correspondence courses	—	—	—	—
45	Apprenticeship training	66	—	153	157
46	Citizenship and language instruction for immigrants	—	1	1	—
47	Other ⁵	—	67	—	—
48	Totals, education	647	280	1,759	2,355

See footnotes at end of table.

TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
133,922	15,116	25,481	25,643	9,592	—	289,362	2,302	2,480 ¹	294,144	1
4,265	1,064	50	13	2,907	284	9,679	—	—	9,679	2
3,962	4,624	2,117	2,124	2,887	1,673	66,577	—	—	66,577	3
1,658	1,157	2	10	11	357	3,805	—	—	3,805	4
143,807	21,961	27,650	27,790	15,397	2,314	369,423	2,302	2,480	374,205	5
30,833	3,690	201	24	96	3,455	78,865	—	—	78,865	6
228	1,922	—	—	165	53	3,303	—	—	3,303	7
1,569	750	866	456	369	298 ⁴	6,748	—	—	6,748	8
—	50	—	—	—	—	2,749	—	—	2,749	9
32,630	6,412	1,067	480	630	3,806	91,665	—	—	91,665	10
99,394	149,410	21,361	22,500	31,221	35,902	402,190	437	1,019	403,646	11
763	6,963	112	614	2,740	1,633	15,034	—	51	15,085	12
2,825	3,758	916	681	1,097	1,375	12,382	5	21	12,408	13
—	836	171	144	226	238	2,061	13	5	2,079	14
—	2,584	440	388	730	670	5,732	44	—	5,776	15
—	452	78	86	134	136	1,103	—	—	1,103	16
—	1,116	—	495	438	384	2,649	—	3	2,652	17
—	506	109	106	159	183	1,246	—	6	1,252	18
—	687	175	77	87	283	1,626	—	—	1,626	19
—	397	61	173	76	96	975	43	—	1,018	20
—	32	—	3	6	—	44	—	—	44	21
—	72	—	—	—	—	74	—	—	74	22
15,685	15,042	2,344	2,505	2,912	3,045	48,967	15	72	49,054	23
1,447	1,179	259	256	312	372	5,153	3	33	5,189	24
6,996	7,378	681	791	828	1,037	21,261	2	18	21,281	25
28,903	21,333	5,303	4,586	9,079	17,697	95,085	84	97	95,266	26
—	—	134	123	38	—	364	—	—	364	27
13	492	98	—	32	58	737	10	—	747	28
156,026	212,237	32,242	33,528	50,115	63,109	616,683	656	1,325	618,664	29
24	5	—	—	49	—	102	14	—	116	30
—	—	72	9	3	42	236	15	19	270	31
22	—	331	3	—	—	356	—	27	383	32
46	5	403	12	52	42	694	29	46	769	33
49,119	14,316	759	1,033	4,242	4,583	75,556	63	10	75,629	34
1,794	453	450	166	365	238	3,852	7	—	3,859	35
4,082	1,175	118	144	526	427	6,618	—	4	6,622	36
4,248	1,398	288	288	1,752	1,485	10,908	73	33	11,014	37
230	1	4	4	4	14	270	—	—	270	38
2,459	7,982	659	263	614	1,044	13,914	89	18	14,021	39
52	35	50	60	—	27	365	—	—	365	40
140	9	17	—	—	23	243	9	—	252	41
429	—	32	—	—	—	461	—	—	461	42
100	100	—	30	57	37	334	—	3	337	43
15	—	—	—	—	—	15	—	—	15	44
—	171	34	190	69	58	898	—	—	898	45
—	190	—	15	3	—	210	—	—	210	46
5,054	1	—	—	—	—	5,122	—	—	5,122	47
67,722	25,831	2,411	2,193	7,632	7,936	118,766	241	68	119,075	48

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965 - 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:				
49	Registered traplines	—	—	—	—
50	Construction of vessels	135	10	299	75
51	Fisheries development	—	—	43	—
	Forests:				
52	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement	355	40	313	701
	Lands: Settlement and agriculture:				
53	Land protection and reclamation	—	—	—	—
54	Agriculture Rehabilitation and Development Act	—	35	105	—
55	Agricultural lime assistance	11	66	102	100
56	Contributions in respect of unharvested crops	—	12	—	—
57	Other agricultural grants	17	7	25	33
58	Water resources: Conservation and control	218	83	—	224
59	Other natural resources and primary industries grants	—	—	1	—
60	Totals, natural resources and primary industries	736	253	888	1,133
	Other expenditure:				
61	Civil defence	66	17	218	136
62	Winter works projects in municipalities	164	208	76	—
63	Other	—	—	30	1,597
64	Totals, other expenditure	230	225	324	1,733
65	Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 5)	47,406	6,259	33,812	39,286
66	Totals, received from Government of Canada	87,053	16,101	77,147	76,966
	From local governments:				
	Shared-cost contributions:				
67	Law enforcement	—	—	—	—
68	Corrections—Juvenile delinquents	—	—	—	—
69	Highways, roads and bridges	—	—	277	—
70	Hospital care	—	—	—	—
71	General and public health and medical services	—	2	—	—
72	Aid to unemployed and unemployables	—	—	—	—
73	Child welfare	—	—	12	—
74	Other social welfare	—	—	—	—
75	Education	—	—	628	—
76	Land drainage and improvement	—	—	—	—
77	Miscellaneous	14	—	—	—
78	Totals, received from local governments (Table 1, item 7)	14	2	917	—
79	Totals, received from all governments	87,067	16,103	78,064	76,966

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.

TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	-	41	-	-	-	41	-	-	41	49
288	-	-	-	-	-	807	-	-	807	50
-	-	-	-	-	-	43	-	-	43	51
1,929	1,883	405	387	1,037	1,823	8,873	-	-	8,873	52
170	254	97	26	-	-	547	-	-	547	53
253	245	-	21	421	-	1,080	-	-	1,080	54
1,384	36	-	-	-	67	1,766	-	-	1,766	55
-	-	513	126	-	-	651	-	-	651	56
4	172	35	18	46	22	379	-	-	379	57
3,077	1,303	9,551	2,460	-	280	17,196	-	-	17,196	58
13	5	62	-	-	40	121	-	-	121	59
7,118	3,898	10,704	3,038	1,504	2,232	31,504	-	-	31,504	60
1,406	1,558	223	92	599	577	4,892	-	-	4,892	61
18,424	5,608	1,591	1,552	2,479	4,391	35,493	-	26	35,519	62
47	63	-	319	44	-	2,100	26	238 ⁶	2,364	63
20,877	7,229	1,814	1,963	3,122	4,968	42,485	26	264	42,775	64
284,419	255,612	48,641	41,214	63,055	82,093	901,797	952	1,703	904,452	65
428,226	277,573	76,291	69,004	78,452	84,407	1,271,220	3,254	4,183	1,278,657	66
-	-	-	-	-	-	-	-	-	-	67
-	-	-	-	30	-	30	-	-	30	68
141	1,901	-	31	-	-	2,350	-	-	2,350	69
-	-	-	-	9,997 ⁷	-	9,997	-	-	9,997	70
1	-	369	333	-	294	999	-	-	999	71
-	-	-	-	-	-	-	-	-	-	72
1,797	-	-	-	-	497	2,306	-	-	2,306	73
6	1	-	-	-	167	174	-	-	174	74
1,185	-	-	-	-	182	1,995	-	-	1,995	75
91	-	-	-	-	-	91	-	-	91	76
597 ⁸	-	21	-	-	-	632	-	-	632	77
3,818	1,902	390	364	10,027	1,140	18,574	-	-	18,574	78
432,044	279,475	76,681	69,368	88,479	85,547	1,289,794	3,254	4,183	1,297,231	79

⁵ P.E.I. - Grant to Prince of Wales College; Que. - Allowances to pupils 16 to 18 years; Ont. Grant re specialized courses.

⁶ Represents special flood assistance to Hay River and Fort Simpson.

⁷ Municipal contributions for hospital insurance from equalized assessment.

⁸ Includes municipal contributions for work done in mining villages 355, and for civil protection 220.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1965

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	9	—
2	Subsidies	2,015	448	1,309	7,550
3	Grants in lieu of local taxes on provincial government property ³	—	—	—	6
4	Totals, unconditional grants (Table 2, item 58) ...	2,015	448	1,318	7,556
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	6	32
6	Police protection	—	—	—	—
7	Other:				
8	Fire protection	—	2	—	—
8	Other	—	—	—	—
	Transportation and communications:				
9	Highways, roads and bridges	392	44	264	238
	Health and social welfare:				
10	Public health	77	—	17	—
11	Medical, dental and allied services	—	—	—	—
12	Hospital care ⁴	—	—	938	419
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployed and unemployables	—	40	1,658	2,160
15	Child welfare	—	—	—	483
16	Other	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas	—	—	—	—
18	Other	—	—	—	44
	Education:				
19	Schools operated by local authorities ⁶	7	3,933	23,643	11,586
	Natural resources and primary industries:				
20	Lands; Settlement and agriculture	—	—	—	8
21	Other	—	—	—	3
22	Local government planning and development	—	—	6	142
	Other expenditure:				
23	Civil defence	—	—	113	111
24	Winter works projects	164	319	117	—
25	Other	—	22	—	14
26	Totals, grants-in-aid and shared-cost contributions	633	4,360	26,762	15,245
27	Totals, paid to local governments	2,648	4,808	28,080	22,801
	To Government of Canada:				
28	Police services—RCMP	1,825	168	925	659
29	Other ¹²	—	—	—	—
30	Totals, paid to all governments	4,473	4,976	29,005	23,460

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

² Includes payments under the Municipal Unconditional Grants Act 25,205, (residential and farm tax relief 24,642, indigent hospitalization 550, administration of justice re Indians 13), and payments to mining municipalities 5,987.

³ Does not include grants in lieu of taxes paid by provincial government enterprises.

⁴ Represents compensation payable to municipalities in lieu of the right to impose a sales tax.

⁵ Excludes amounts paid directly to municipal hospital boards.

⁶ Includes grants paid directly to teachers in P.E.I., N.B. and Quebec.

⁷ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 21,251.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1965

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,390	—	—	249	—	1,648	—	—	1,648	1
250	31,192 ²	2,688	125	16,500	13,483	75,560	160	135	75,855	2
83,204 ⁴	2,222	302	10	1,545	—	87,289	—	—	87,289	3
83,454	34,804	2,990	135	18,294	13,483	164,497	160	135	164,792	4
—	443	—	—	—	—	481	—	—	481	5
—	355	—	—	71	—	426	—	—	426	6
1,400	237	—	—	—	—	1,639	—	—	1,639	7
33	9	—	—	—	—	42	—	—	42	8
9,766	97,129	3,560	7,641	6,053	450	125,537	53	28	125,618	9
6,199	3,595	90	265	1,747	340	12,330	—	—	12,330	10
—	40	103	2	—	—	145	—	—	145	11
—	—	—	3	—	—	1,360	—	—	1,360	12
—	1,932	—	—	—	65	1,997	—	—	1,997	13
—	25,976	2,164	6,293	2,708	19,936	60,935	—	15	60,950	14
—	6,564	—	1	—	—	7,053	—	—	7,053	15
—	327	26	2	—	—	355	—	—	355	16
—	1,258	—	16	96	—	1,370	—	—	1,370	17
—	46	—	—	—	—	90	—	—	90	18
283,597	324,722	31,233	41,779	74,311	74,399	869,203	⁸	195 ⁹	869,398	19
384	1,030	401	194	275	11	2,303	—	—	2,303	20
230	6,576 ¹⁰	213	1,059	—	—	8,081	—	—	8,081	21
—	1,511	9	357	281	21	2,327	—	3	2,330	22
220	1,455	—	—	179	635	2,713	—	—	2,713	23
33,086	7,109	1,677	2,348	2,449	6,204	53,473	—	45	53,518	24
3,377 ¹¹	76	—	5	—	3	3,497	—	71	3,568	25
338,292	480,390	39,476	59,965	88,170	102,064	1,155,357	53	357	1,155,767	26
421,746	515,194	42,466	60,100	106,464	115,547	1,319,854	213	492	1,320,559	27
—	—	1,318	1,610	1,989	2,444	10,938	—	—	10,938	28
150	35	—	1,962	—	—	2,147	—	1,054	3,201	29
421,896	515,229	43,784	63,672	108,453	117,991	1,332,939	213	1,546	1,334,698	30

⁸ Local schools are operated by the Territorial Government and by religious denominations

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

¹⁰ Includes grants to conservation authorities 6,509.

¹¹ Includes 3,345 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.

¹² Consists of: Quebec — Department of Mines and Technical Surveys 150; Ontario — annuities and bonuses to Indians 35; Saskatchewan — South Saskatchewan River Dam Project agreement 1,960, Department of Northern Affairs and Natural Resources — water rights 2; N.W.T. — fees for pupils in Federal schools 1,054.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1965¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	8,613	5,160 ²	40,769	31,944
2	Deduct cost of goods sold	4,383	3,235	24,244	18,054
3	Gross profit on sales	4,230	1,925	16,525	13,890
4	Deduct administrative and general expenses less miscellaneous income	822	241	2,863	2,468
5	Net profits (as per Tables 1 and 3)	3,408	1,684	13,662	11,422
	Reconciliation with Liquor Board operations:				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licences and permits	4,187	46	145	297
7	Fines and penalties	37	—	95	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	21	—
10	Other ⁴	—	—	982	—
11	Net profits as per Liquor Board reports	7,632	1,730	12,899	11,719
	Summary⁵				
12	Net profit, Table 3, item 34	3,408	1,684	13,662	11,422
13	Sales tax, Table 3, item 6	—	516	—	—
14	Privileges, licences and permits, Table 3, item 27	4,187	46	307	297
15	Fines and penalties, included in Table 3, item 31	37	29	95	67
16	Confiscations, included in Table 3, item 35	—	—	3	—
17	Totals, revenue from liquor operations	7,632	2,275	14,067	11,786

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 516 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, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
114,585	251,211	61,697	52,903	87,395	124,885	779,162	2,354	2,353	783,869	1
60,246	147,631	43,836	33,473	55,120	83,876	474,098	1,304	1,205	476,607	2
54,339	103,580	17,861	19,430	32,275	41,009	305,064	1,050	1,148	307,262	3
14,718	18,660	2,449	2,665	5,635	5,880	56,401	170	160	56,731	4
39,621 ⁵	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	5
20,573	29,351	3,163	113	1,242	578	59,695	4	72	59,771	6
—	265	—	—	—	—	397	—	—	397	7
—	—	—	1	—	—	1	—	—	1	8
—	—	15	19	—	299	354	—	—	354	9
—	1,378	1	135	—	—	2,496	—	—	2,496	10
60,194	113,158	18,559	16,725	27,882	35,408	305,906	884	1,060	307,850	11
39,621	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	12
—	—	—	—	—	—	516	83	—	599	13
20,573	29,351	3,163	113	1,242	626	59,905	15	72	59,992	14
357	265	246	302	449	—	1,847	18	—	1,865	15
—	—	—	1	—	—	4	—	—	4	16
60,551	114,536	18,821	17,181 ⁶	28,331	35,755	310,935	996	1,060	312,991	17

⁴ N.S. — maintenance of RCMP and prisoners committed expenses, Ont. — liquor licence revenue paid to municipalities; Sask. — transfer of 135 to provincial treasurer by Liquor Licensing commission.

⁵ 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, 1965
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)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	5,411	2,039	3,339	15	—	—	18
2	Legislative	521	262	259	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government	5,932	2,301	3,598	15	—	—	18
	Protection of persons and property:							
5	Law enforcement	614	399	215	—	—	—	—
	Corrections:							
6	Juvenile delinquents	178	104	74	—	—	—	—
7	Other offenders	501	300	201	—	—	—	—
8	Police protection	2,104	732	1,372	—	—	—	—
9	Other	845	659	181	5	—	—	—
10	Totals, protection of persons and property	4,242	2,194	2,043	5	—	—	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	55,247	6,997	47,858	—	—	392	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	102	—	102	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	55,349	6,997	47,960	—	—	392	—
	Health and social welfare:							
	Health:							
18	General health	357	218	32	107	—	—	—
19	Public health	1,556	438	962	79	—	77	—
20	Medical, dental and allied services	2,332	1,333	772	227	—	—	—
21	Hospital care	37,572	7,700	22,177	7,679	—	—	16
22	Totals, health	41,817	9,689	23,943	8,092	—	77	16
	Social welfare:							
23	Aid to aged persons	4,694	157	67	4,470	—	—	—
24	Aid to blind persons	433	—	—	433	—	—	—
25	Aid to unemployed and unemploy- ables	13,835	—	—	13,835	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	683	130	115	438	—	—	—
28	Labour	90	69	19	—	—	—	2
29	Other social welfare	1,331	983	224	93	—	—	31
30	Totals, social welfare	21,066	1,339	425	19,269	—	—	33
31	Totals, health and social welfare	62,883	11,028	24,368	27,361	—	77	49
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	287	175	72	34	—	—	3
33	Parks, beaches and other recreational areas	—	—	—	—	—	—	—
34	Physical culture	71	—	40	31	—	—	—
35	Other	8	—	—	8	—	—	—
36	Totals, recreational and cultural services	366	175	112	73	—	—	6

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31 1965 - Continued
NEWFOUNDLAND - Concluded**

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	22,511	358	285	617	—	21,251	—
38	Universities, colleges and other schools	5,091	1,265	2,762	1,064	—	—	—
39	Education of the handicapped	381	—	166	215	—	—	—
40	Superannuation and pensions	— 86 ¹	—	—	—	—	—	— 86 ¹
41	Other	705	184	38	483	—	—	—
42	Totals, education	28,602	1,807	3,251	2,379	—	21,251	— 86
	Natural resources and primary industries:							
43	Fish and game	1,963	432	671	20	65	—	775
44	Forests	1,577	547	1,019	11	—	—	—
45	Lands: Settlement and agriculture	1,222	291	787	42	102	—	—
46	Minerals and mines	156	112	44	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	162	75	87	—	—	—	—
49	Totals, natural resources and pri- mary industries	5,080	1,457	2,608	73	167	—	775
50	Trade and industrial development	518	277	195	46	—	—	—
51	Local government planning and develop- ment	340	168	136	36	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	245	—	17	228	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	424	—	—	424	—	—	—
54	Interest	9,169	—	—	9,169	—	—	—
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	9,838	—	17	9,821	—	—	—
58	Unconditional grants to local govern- ments	2,015	—	—	—	—	2,015	—
59	Payments to government enterprises	812	—	—	—	—	—	812 ²
	Other expenditure:							
60	Civil defence	66	36	29	1	—	—	—
61	Housing	40	23	1	—	16	—	—
62	Winter works projects in municipalities	164	—	—	—	—	164	—
63	Other	26	—	26	—	—	—	—
64	Totals, other expenditure	296	59	56	1	16	164	—
65	Sub-totals	176,273	26,463	84,344	39,810	183	23,899	1,574
	Non-expense and surplus payments:							
66	Advances charged to current account....	429	—	—	—	—	—	429
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	429	—	—	—	—	—	429
70	Totals, gross general expenditure, exclusive of debt retirement	176,702	26,463	84,344	39,810	183	23,899 ³	2,003

¹ Pension contributions by teachers in excess of pension outpayments.

² Offset against revenue in the economic analysis.

³ Includes grants of 21,251 to denominational schools.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31 1965 - Continued
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	1,340	416	786	—	—	22	116
2	Legislative	180	125	55	—	—	—	—
3	Research, planning and statistics	1	—	1	—	—	—	—
4	Totals, general government	1,521	541	842	—	—	22	116
	Protection of persons and property:							
5	Law enforcement	114	72	42	—	—	—	—
	Corrections:							
6	Juvenile delinquents	13	—	—	13	—	—	—
7	Other offenders	90	35	55	—	—	—	—
8	Police protection	168	—	168	—	—	—	—
9	Other	168	103	57	6	—	2	—
10	Totals, protection of persons and property	553	210	322	19	—	2	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	8,769	1,268	7,457	—	—	44	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	270	—	267	3	—	—	—
16	Other	7	5	2	—	—	—	—
17	Totals, transportation and com- munications	9,046	1,273	7,726	3	—	44	—
	Health and social welfare:							
	Health:							
18	General health	123	62	61	—	—	—	—
19	Public health	819	535	274	10	—	—	—
20	Medical, dental and allied services	28	—	20	8	—	—	—
21	Hospital care	4,938	956	626	3,558	—	—	- 202 ¹
22	Totals, health	5,908	1,553	981	3,576	—	—	- 202
	Social welfare:							
23	Aid to aged persons	1,751	416	327	1,008	—	—	—
24	Aid to blind persons	70	—	—	70	—	—	—
25	Aid to unemployed and unemploy- ables	976	—	—	936	—	40	—
26	Mothers' allowances	248	—	1	247	—	—	—
27	Child welfare	214	29	8	177	—	—	—
28	Labour	21	6	13	2	—	—	—
29	Other social welfare	85	39	35	11	—	—	—
30	Totals, social welfare	3,365	490	384	2,451	—	40	—
31	Totals, health and social welfare	9,273	2,043	1,365	6,027	—	40	- 202
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	55	35	19	1	—	—	—
33	Parks, beaches and other recreational areas	143	65	76	2	—	—	—
34	Physical culture	57	—	56	1	—	—	—
35	Other	33	—	—	33	—	—	—
36	Totals, recreational and cultural services	288	100	151	37	—	—	—

¹ Includes hospital insurance revenue in excess of hospitals insurance outpayments.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
PRINCE EDWARD ISLAND - Concluded**

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	4,168	83	146	6	—	3,933	—
38	Universities, colleges and other schools	1,308	629	577	102	—	—	—
39	Education of the handicapped	31	4	8	19	—	—	—
40	Superannuation and pensions	3	—	3	—	—	—	—
41	Other	134	68	19	47	—	—	—
42	Totals, education	5,644	784	753	174	—	3,933	—
	Natural resources and primary industries:							
43	Fish and game	149	37	110	2	—	—	—
44	Forests	157	85	72	—	—	—	—
45	Lands: Settlement and agriculture	975	252	386	72	265	—	—
46	Minerals and mines	5	—	5	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	30	19	11	—	—	—	—
49	Totals, natural resources and primary industries	1,316	393	584	74	265	—	—
50	Trade and industrial development	358	50	222	6	80	—	—
51	Local government planning and development	21	14	7	—	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	4	—	4	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	37	—	37	—	—	—	—
54	Interest	2,541	—	—	2,541	—	—	—
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	2,582	—	41	2,541	—	—	—
58	Unconditional grants to local governments	448	—	—	—	—	448	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	22	11	11	—	—	—	—
61	Housing	7	5	2	—	—	—	—
62	Winter works projects in municipalities	319	—	—	—	—	319	—
63	Other	191	—	191	—	—	—	—
64	Totals, other expenditure	539	16	204	—	—	319	—
65	Sub-totals	31,589	5,424	12,217	8,881	345	4,808	— 86
	Non-expense and surplus payments:							
66	Advances charged to current account	6	—	—	—	—	—	6
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	128	—	128	—	—	—	—
69	Totals, non-expense and surplus payments	134	—	128	—	—	—	6
70	Totals, gross general expenditure exclusive of debt retirement	31,723	5,424	12,345	8,881	345	4,808	— 80

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
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)				
			thousands of dollars					
	General government:							
1	Executive and administrative	5,239	998	2,436	1	—	—	1,804
2	Legislative	373	254	118	1	—	—	—
3	Research, planning and statistics	40	—	32	8	—	—	—
4	Totals, general government	5,652	1,252	2,586	10	—	—	1,804
	Protection of persons and property:							
5	Law enforcement	770	487	269	8	—	6	—
	Corrections:							
6	Juvenile delinquents	512	188	195	129	—	—	—
7	Other offenders	12	—	—	12	—	—	—
8	Police protection	925	—	925	—	—	—	—
9	Other	1,846	980	863	—	—	—	3
10	Totals, protection of persons and property	4,065	1,655	2,252	149	—	6	3
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	35,243	7,869	27,093	—	—	264	17
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	40	22	13	—	5	—	—
15	Waterways	439	21	314	4	100	—	—
16	Other	18	—	—	18	—	—	—
17	Totals, transportation and com- munications	35,740	7,912	27,420	22	105	264	17
	Health and social welfare:							
	Health:							
18	General health	387	101	280	6	—	—	—
19	Public health	3,545	1,930	1,121	477	—	17	—
20	Medical, dental and allied services	877	75	799	3	—	—	—
21	Hospital care	40,765	8,040	6,100	25,687	—	938	—
22	Totals, health	45,574	10,146	8,300	26,173	—	955	—
	Social welfare:							
23	Aid to aged persons	4,871	181	66	4,624	—	—	—
24	Aid to blind persons	699	—	—	699	—	—	—
25	Aid to unemployed and unemploy- ables	8,712	241	68	6,745	—	1,658	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	1,085	266	126	693	—	—	—
28	Labour	182	161	16	5	—	—	—
29	Other social welfare	45	26	12	7	—	—	—
30	Totals, social welfare	15,594	875	288	12,773	—	1,658	—
31	Totals, health and social welfare	61,168	11,021	8,588	38,946	—	2,613	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	586	65	265	256	—	—	—
33	Parks, beaches and other recreational areas	1,070	125	945	—	—	—	—
34	Physical culture	82	43	8	31	—	—	—
35	Other	91	6	6	79	—	—	—
36	Totals, recreational and cultural services	1,829	239	1,224	366	—	—	—

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
NOVA SCOTIA - Concluded**

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	25,565	420	783	763	—	23,643	- 44
38	Universities, colleges and other schools	8,027	2,150	2,451	3,426	—	—	—
39	Education of the handicapped	367	—	307	60	—	—	—
40	Superannuation and pensions	2,495	—	147	—	—	—	2,348
41	Other	627	357	—	270	—	—	—
42	Totals, education	37,081	2,927	3,688	4,519	—	23,643	2,304
	Natural resources and primary industries:							
43	Fish and game	727	280	147	1	—	—	299
44	Forests	2,028	1,220	790	18	—	—	—
45	Lands: Settlement and agriculture	2,141	823	572	51	446	—	249
46	Minerals and mines	715	318	364	33	—	—	—
47	Water resources	83	49	34	—	—	—	—
48	Other	208	208	—	—	—	—	—
49	Totals, natural resources and primary industries	5,902	2,898	1,907	103	446	—	548
50	Trade and industrial development	1,617	274	1,328	15	—	—	—
51	Local government planning and development	166	94	63	3	—	6	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	601	—	601	—	—	—	—
54	Interest	16,676	—	—	16,676	—	—	—
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	17,277	—	601	16,676	—	—	—
58	Unconditional grants to local governments	1,319	—	—	1	—	1,318	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	288	106	69	—	—	113	—
61	Housing	51	—	51	—	—	—	—
62	Winter works projects in municipalities	117	—	—	—	—	117	—
63	Other	61	—	53	8	—	—	—
64	Totals, other expenditure	517	106	173	8	—	230	—
65	Sub-totals	172,333	28,378	49,830	60,818	551	28,080	4,676
	Non-expense and surplus payments:							
66	Advances charged to current account	39	—	—	39	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	14	—	—	—	—	—	14
69	Totals, non-expense and surplus payments	53	—	—	39	—	—	14
70	Totals, gross general expenditure exclusive of debt retirement	172,386	28,378	49,830	60,857	551	28,080	4,690

¹ Represents repayments of loans by students.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
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	6,430	1,322	4,999	49	—	1	59
2	Legislative	429	286	143	—	—	—	—
3	Research, planning and statistics	250	104	78	68	—	—	—
4	Totals, general government	7,109	1,712	5,220	117	—	1	59
	Protection of persons and property:							
5	Law enforcement	686	534	152	—	—	—	—
	Corrections:							
6	Juvenile delinquents	214	130	80	3	—	—	1
7	Other offenders	268	117	113	6	—	32	—
8	Police protection	659	—	659	—	—	—	—
9	Other	1,396	774	325	280	—	—	17
10	Totals, protection of persons and property	3,223	1,555	1,329	289	—	32	18
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	41,134	8,101	32,445	153	—	238	137
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	600	293	274	—	33	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	41,734	8,394	32,719	153	33	238	197
	Health and social welfare:							
	Health:							
18	General health	472	353	77	42	—	—	—
19	Public health	3,206	1,554	1,375	201	—	—	76
20	Medical, dental and allied services	285	46	173	66	—	—	—
21	Hospital care	36,399	3,793	2,626	29,561	—	419	—
22	Totals, health	40,362	5,746	4,251	29,870	—	419	76
	Social welfare:							
23	Aid to aged persons	4,836	144	59	4,633	—	—	—
24	Aid to blind persons	622	—	—	622	—	—	—
25	Aid to unemployed and unemploy- ables	4,154	—	—	1,994	—	2,160	—
26	Mothers' allowances	2,084	—	—	2,084	—	—	—
27	Child welfare	772	45	9	230	—	488	—
28	Labour	410	264	146	—	—	—	—
29	Other social welfare	611	235	170	206	—	—	—
30	Totals, social welfare	13,489	688	384	9,769	—	2,648	—
31	Totals, health and social welfare	53,851	6,434	4,635	39,639	—	3,067	76
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	287	34	25	184	—	44	—
33	Parks, beaches and other recreational areas	224	28	196	—	—	—	—
34	Physical culture	63	—	57	6	—	—	—
35	Other	43	—	10	33	—	—	—
36	Totals, recreational and cultural services	617	62	288	223	—	44	—

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
NEW BRUNSWICK - Concluded**

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)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	13,021	496	78	891	—	11,556	—
38	Universities, colleges and other schools	9,421	1,805	3,986	3,603	—	22	5
39	Education of the handicapped	300	—	165	127	—	8	—
40	Superannuation and pensions	464	—	39	—	—	—	425
41	Other	408	231	143	34	—	—	—
42	Totals, education	23,614	2,532	4,411	4,655	—	11,586	430
	Natural resources and primary industries:							
43	Fish and game	529	185	212	57	—	—	75
44	Forests	4,024	2,167	1,837	20	—	—	—
45	Lands: Settlement and agriculture	2,217	923	611	267	304	—	112
46	Minerals and mines	184	115	69	—	—	—	—
47	Water resources	65	33	23	1	—	8	—
48	Other	330	169	158	—	—	3	—
49	Totals, natural resources and pri- mary industries	7,349	3,592	2,910	345	304	11	187
50	Trade and industrial development	955	199	705	17	—	13	21
51	Local government planning and develop- ment	301	97	59	3	—	142	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	23	—	23	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	439	—	—	439	—	—	—
54	Interest	13,651	—	—	13,646	—	—	5
55	Loss on foreign exchange	97	—	51	15	—	—	31
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	14,210	—	74	14,100	—	—	36
58	Unconditional grants to local govern- ments	7,556	—	—	—	—	7,556	—
59	Payments to government enterprises	105	—	—	—	—	—	105 ¹
	Other expenditure:							
60	Civil defence	163	18	34	—	—	111	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—
63	Other	2	—	—	2	—	—	—
64	Totals, other expenditure	165	18	34	2	—	111	—
65	Sub-totals	160,789	24,595	52,384	59,543	337	22,801	1,129
	Non-expense and surplus payments:							
66	Advances charged to current account	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	127	—	127	—	—	—	—
69	Totals, non-expense and surplus payments	127	—	127	—	—	—	—
70	Totals, gross general expenditure, exclusive of debt retirement	160,916	24,595	52,511	59,543	337	22,801	1,129

¹ Offset against revenue in the economic analysis.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
QUEBEC**

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	52,723	47,971	124	—	—	4,628
2	Legislative	4,057	3,923	—	—	—	134
3	Research, planning and statistics	348	348	—	—	—	—
4	Totals, general government	57,128	52,242	124	—	—	4,762
	Protection of persons and property:						
5	Law enforcement	16,868	13,069	—	—	—	3,799
	Corrections:						
6	Juvenile delinquents	2,042	2,042	—	—	—	—
7	Other offenders	7,137	7,137	—	—	—	—
8	Police protection	16,732	16,700	—	—	—	32
9	Other	13,143	11,660	50	—	1,433	—
10	Totals, protection of persons and property	55,922	50,608	50	—	1,433	3,831
	Transportation and communications:						
11	Airways	567	496	—	71	—	—
12	Highways, roads and bridges	276,942	266,510	10	—	9,766	658
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	587	—	—	587	—	—
16	Other	319	319	—	—	—	—
17	Totals, transportation and com- munications	278,415	267,325	10	658	9,766	656
	Health and social welfare:						
	Health:						
18	General health	2,482	1,961	521	—	—	—
19	Public health	16,364	7,290	2,869	6	6,199	—
20	Medical, dental and allied services	2,997	833	2,164	—	—	—
21	Hospital care	337,294	17,280	319,044	—	—	970
22	Totals, health	359,137	27,364	324,598	6	6,199	970
	Social welfare:						
23	Aid to aged persons	42,219	—	42,219	—	—	—
24	Aid to blind persons	2,682	—	2,682	—	—	—
25	Aid to unemployed and unemploy- ables	90,612	10	90,602	—	—	—
26	Mothers' allowances	21,068	—	21,068	—	—	—
27	Child welfare	38,221	7,118	30,953	—	—	150
28	Labour	4,347	4,347	—	—	—	—
29	Other social welfare	11,474	6,816	4,658	—	—	—
30	Totals, social welfare	210,623	18,291	192,182	—	—	150
31	Totals, health and social welfare	569,760	45,655	516,780	6	6,199	1,120
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	1,520	695	825	—	—	—
33	Parks, beaches and other recreational areas	584	584	—	—	—	—
34	Physical culture	228	—	228	—	—	—
35	Other	2,714	968	1,651	95	—	—
36	Totals, recreational and cultural services	5,046	2,247	2,704	95	—	—

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

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
QUEBEC - Concluded**

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	292,471	3,286	485	4,000	283,461	1,239
38	Universities, colleges and other schools	146,389	54,789	87,444	38	120	3,998
39	Education of the handicapped	275	275	—	—	—	—
40	Superannuation and pensions	- 1,357 ²	—	—	—	—	- 1,357 ²
41	Other	33,925	- 154	34,063	—	16	—
42	Totals, education	471,703	58,196	121,992	4,038	283,597	3,880
	Natural resources and primary industries:						
43	Fish and game	10,553	10,553	—	—	—	—
44	Forests	21,630	21,542	58	—	15	15
45	Lands: Settlement and agriculture	49,110	30,727	1,377	16,469	384	153
46	Minerals and mines	3,509	3,336	3	20	150	—
47	Water resources	2,527	2,264	8	—	215	40
48	Other	3,505	3,385	120	—	—	—
49	Totals, natural resources and primary industries	90,834	71,807	1,566	16,489	764	208
50	Trade and industrial development	17,911	16,781	873	—	32	225
51	Local government planning and development	1,313	1,296	17	—	—	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	140	140	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	1,970	1,970	—	—	—	—
54	Interest	60,219	—	56,874	—	3,345	—
55	Loss on foreign exchange	717	—	—	—	—	717
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	63,046	2,110	56,874	—	3,345	717
58	Unconditional grants to local governments	83,454	—	—	—	83,454	—
59	Payments to government enterprises	—	—	—	—	—	—
	Other expenditure:						
60	Civil defence	1,924	1,704	—	—	220	—
61	Housing	8,100	—	8,100	—	—	—
62	Winter works projects in municipalities	32,574	- 512	—	—	33,086	—
63	Other	629	309	318	—	—	2
64	Totals, other expenditure	43,227	1,501	8,418	—	33,306	2
65	Sub-totals	1,737,759	569,768	709,408	21,286	421,896	15,401
	Non-expense and surplus payments:						
66	Advances charged to current account	23	—	—	23	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	5,942	—	—	—	—	5,942
69	Totals, non-expense and surplus payments	5,965	—	—	23	—	5,942
70	Totals, gross general expenditure exclusive of debt retirement	1,743,724	569,768	709,408	21,309	421,896	21,343

² Pension contributions by teachers in excess of pension outpayments.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
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	49,268	19,037	15,564	8	—	—	14,659
2	Legislative	2,467	490	1,974	3	—	—	—
3	Research, planning and statistics	1,810	765	1,038	7	—	—	—
4	Totals, general government	53,545	20,292	18,576	18	—	—	14,659
	Protection of persons and property:							
5	Law enforcement.....	10,683	8,362	2,126	192	—	3	—
	Corrections:							
6	Juvenile delinquents	4,208	368	2,794	1,046	—	—	—
7	Other offenders	17,518	10,654	6,415	6	—	443	—
8	Police protection	21,477	16,575	4,545	2	—	355	—
9	Other	14,202	10,434	613	2,912	—	243	—
10	Totals, protection of persons and property	68,088	46,393	16,493	4,158	—	1,044	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	308,757	53,435	150,679	6	—	97,129	7,508
13	Railways	858	—	—	—	—	—	858
14	Telephone, telegraph and wireless.....	—	—	—	—	—	—	—
15	Waterways	—	—	—	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	309,615	53,435	150,679	6	—	97,129	8,366
	Health and social welfare:							
	Health:							
18	General health	5,444	3,291	1,294	830	—	—	29
19	Public health	22,809	3,651	13,402	2,136	—	3,595	25
20	Medical, dental and allied services	3,197	249	2,393	515	—	40	—
21	Hospital care	417,215	53,160	18,030	341,431	—	—	4,594
22	Totals, health	448,665	60,351	35,119	344,912	—	3,635	4,648
	Social welfare:							
23	Aid to aged persons	31,198	117	14	29,135	—	1,932	—
24	Aid to blind persons.....	1,714	—	—	1,714	—	—	—
25	Aid to unemployed and unemploy- ables.....	53,968	—	444	27,548	—	25,976	—
26	Mothers allowances	12,230	—	—	12,230	—	—	—
27	Child welfare	8,663	228	45	1,826	—	6,564	—
28	Labour	2,319	1,254	1,065	—	—	—	—
29	Other social welfare	5,138	2,709	862	1,205	—	362	—
30	Totals, social welfare	115,230	4,308	2,430	73,658	—	34,834	—
31	Totals, health and social welfare	563,895	64,659	37,549	418,570	—	38,469	4,648
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	3,200	202	115	2,837	—	46	—
33	Park, beaches and other recreational areas.....	8,071	2,658	3,771	74	—	569	999
34	Physical culture	326	205	101	20	—	—	—
35	Other	1,954	407	222	636	—	689	—
36	Totals, recreational and cultural services	13,551	3,472	4,209	3,567	—	1,304	999

TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
ONTARIO - Concluded

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	327,378	4,777	5,090	1,102	-	316,409	-
38	Universities, colleges and other schools	96,057	17,540	15,232	55,116	-	8,169	-
39	Education of the handicapped	6,932	41	4,686	2,061	-	144	-
40	Superannuation and pensions	21,912	-	4	-	-	-	21,908
41	Other	6,186	659	685	4,842	-	-	-
42	Totals, education	458,465	23,017	25,697	63,121	-	324,722	21,908
	Natural resources and primary industries:							
43	Fish and game	787	354	407	17	-	9	-
44	Forests	29,199	20,235	8,845	10	-	58	51
45	Lands: Settlement and agriculture	12,833	5,592	4,179	945	1,087	1,030	-
46	Minerals and mines	2,218	1,407	811	-	-	-	-
47	Water resources	7,760	856	395	-	-	6,509	-
48	Other	1,075	1,075	-	-	-	-	-
49	Totals, natural resources and pri- mary industries	53,872	29,519	14,637	972	1,087	7,606	51
50	Trade and industrial development	11,028	3,565	6,722	281	-	-	460
51	Local government planning and develop- ment	4,191	1,581	1,088	11	-	1,511	-
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	284	-	284	-	-	-	-
53	Discount (or amount amortized) on pro- vincial bond sales	2,072	-	2,072	-	-	-	-
54	Interest	92,672	-	-	92,672	-	-	-
55	Loss on foreign exchange	439	-	-	-	-	-	439
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	4	-	4	-	-	-	-
57	Totals, debt charges exclusive of debt retirement	95,471	-	2,360	92,672	-	-	439
58	Unconditional grants to local govern- ments	34,804	-	-	-	-	34,804	-
59	Payments to government enterprises	520	-	-	-	-	-	520 ¹
	Other expenditure:							
60	Civil defence	3,295	657	1,183	-	-	1,455	-
61	Housing	1,298	112	109	-	-	-	1,077
62	Winter works projects in municipalities	8,234	-	-	1,125	-	7,109	-
63	Other	213	-	137	-	-	76	-
64	Totals, other expenditure	13,040	769	1,429	1,125	-	8,640	1,077
65	Sub-totals	1,680,083	246,702	279,439	584,501	1,087	515,229	53,127
	Non-expense and surplus payments:							
66	Advances charged to current account	-	-	-	-	-	-	-
67	Refunds of previous years' revenue	224	-	-	-	-	-	224
68	Other	400	-	105	-	-	-	295
69	Totals, non-expense and surplus payments	624	-	105	-	-	-	519
70	Totals, gross general expenditure exclusive of debt retirement	1,680,709	246,702	279,544	584,501	1,087	515,229	53,646

¹ Offset against revenue in the economic analysis.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
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					
	General government:							
1	Executive and administrative	6,045	2,058	1,998	-	-	-	1,989
2	Legislative	669	491	178	-	-	-	-
3	Research, planning and statistics	-	-	-	-	-	-	-
4	Totals, general government	6,714	2,549	2,176	-	-	-	1,989
	Protection of persons and property:							
5	Law enforcement	1,609	1,133	474	2	-	-	-
	Corrections:							
6	Juvenile delinquents	702	456	83	163	-	-	-
7	Other offenders	1,579	1,149	430	-	-	-	-
8	Police protection	1,334	127	1,207	-	-	-	-
9	Other	2,270	1,274	808	188	-	-	-
10	Totals, protection of persons and property	7,494	4,139	3,002	353	-	-	-
	Transportation and communications:							
11	Airways	-	-	-	-	-	-	-
12	Highways, roads and bridges	35,843	6,196	25,511	-	-	3,560	576
13	Railways	-	-	-	-	-	-	-
14	Telephone, telegraph and wireless	-	-	-	-	-	-	-
15	Waterways	51	-	51	-	-	-	-
16	Other	164	64	-	-	-	-	100
17	Totals, transportation and com- munications	36,058	6,260	25,562	-	-	3,560	676
	Health and social welfare:							
	Health:							
18	General health	528	326	140	62	-	-	-
19	Public health	5,673	2,603	2,540	440	-	90	-
20	Medical, dental and allied services	1,925	261	1,039	522	-	103	-
21	Hospital care	56,121	5,763	5,878	44,294	-	-	186
22	Totals, health	64,247	8,953	9,597	45,318	-	193	186
	Social welfare:							
23	Aid to aged persons	6,864	193	707	4,861	-	-	1,103
24	Aid to blind persons	412	-	-	412	-	-	-
25	Aid to unemployed and unemploy- ables	10,066	-	-	7,902	-	2,164	-
26	Mothers' allowances	-	-	-	-	-	-	-
27	Child welfare	2,713	-	-	2,713	-	-	-
28	Labour	437	319	116	2	-	-	-
29	Other social welfare	2,405	1,378	940	61	-	26	-
30	Totals, social welfare	22,897	1,890	1,763	15,951	-	2,190	1,103
31	Totals, health and social welfare	87,144	10,843	11,360	61,269	-	2,383	1,289
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	933	12	150	172	-	-	599
33	Parks, beaches and other recreational areas	1,189	335	788	-	-	-	66
34	Physical culture	170	37	47	86	-	-	-
35	Other	55	25	30	-	-	-	-
36	Totals, recreational and cultural services	2,347	409	1,015	258	-	-	665

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
MANITOBA - Concluded**

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	31,647	—	406	8	—	31,233	—
38	Universities, colleges and other schools	11,100	2,590	683	7,706	—	—	121
39	Education of the handicapped	346	111	235	—	—	—	—
40	Superannuation and pensions	270	—	—	—	—	—	270
41	Other	1,494	303	1,028	163	—	—	—
42	Totals, education	44,857	3,004	2,352	7,877	—	31,233	391
	Natural resources and primary industries:							
43	Fish and game	712	405	290	5	—	—	12
44	Forests	1,780	922	839	—	—	—	19
45	Lands: Settlement and agriculture	16,404	2,200	2,358	835	—	386	10,625
46	Minerals and mines	507	285	222	—	—	—	—
47	Water resources	14,288	798	13,256	—	—	213	21
48	Other	2,826	1,419	895	—	—	—	512
49	Totals, natural resources and pri- mary industries	36,517	6,029	17,860	840	—	599	11,189
50	Trade and industrial development	1,548	564	910	59	—	15	—
51	Local government planning and develop- ment	1,247	683	555	—	—	9	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	446	—	59	—	—	—	387
53	Discount (or amount amortized) on provincial bond sales	1,074	—	—	—	—	—	1,074
54	Interest	16,500	—	—	15,922	—	—	578
55	Loss on foreign exchange	82	—	—	—	—	—	82
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	18,102	—	59	15,922	—	—	2,121
58	Unconditional grants to local govern- ments	2,990	—	—	—	—	2,990	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	301	79	222	—	—	—	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	1,695	—	18	—	—	1,677	—
63	Other	231	—	123	108	—	—	—
64	Totals, other expenditure	2,227	79	363	108	—	1,677	—
65	Sub-totals	247,245	34,559	65,214	86,686	—	42,466	18,320
	Non-expense and surplus payments:							
66	Advances charged to current account...	10	—	—	—	—	—	10
67	Refunds of previous years' revenue	63	—	—	—	—	—	63
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	73	—	—	—	—	—	73
70	Totals, gross general expenditure exclusive of debt retirement	247,318	34,559	65,214	86,686	—	42,466	18,393

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
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	8,284	3,879	4,193	145	—	3	64
2	Legislative	1,142	167	945	5	—	—	25
3	Research, planning and statistics	87	62	25	—	—	—	—
4	Totals, general government	9,513	4,108	5,163	150	—	3	89
	Protection of persons and property:							
5	Law enforcement	1,988	1,170	816	2	—	—	—
	Corrections:							
6	Juvenile delinquents	138	107	31	—	—	—	—
7	Other offenders	3,144	871	2,245	26	—	2	—
8	Police protection	1,620	—	1,620	—	—	—	—
9	Other	3,218	2,256	945	17	—	—	—
10	Totals, protection of persons and property	10,108	4,404	5,657	45	—	2	—
	Transportation and communications:							
11	Airways	38	—	38	—	—	—	—
12	Highways, roads and bridges	35,088	8,581	17,345	—	—	7,641	1,520
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	589	—	—	—	—	—	589
15	Waterways	585	272	313	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	36,300	8,853	17,696	—	—	7,641	2,110
	Health and social welfare:							
	Health:							
18	General health	790	479	151	160	—	—	—
19	Public health	6,001	3,586	1,752	395	—	265	3
20	Medical, dental and allied services	25,908	1,452	24,366	45	—	2	43
21	Hospital care	64,148	9,061	4,288	10,262	—	3	40,534
22	Totals, health	96,847	14,578	30,557	10,862	—	270	40,580
	Social welfare:							
23	Aid to aged persons	10,008	1,540	680	7,788	—	—	—
24	Aid to blind persons	562	—	—	562	—	—	—
25	Aid to unemployed and unemploy- ables	11,884	—	—	5,591	—	6,293	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	1,728	152	383	1,096	—	1	96
28	Labour	322	237	85	—	—	—	—
29	Other social welfare	2,999	2,083	701	192	—	2	21
30	Totals, social welfare	27,503	4,012	1,849	15,229	—	6,296	117
31	Totals, health and social welfare	124,350	18,590	32,406	26,091	—	6,566	40,697
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	490	201	161	128	—	—	—
33	Parks, beaches and other recreational areas	2,469	401	1,651	131	—	16	270
34	Physical culture	—	—	—	—	—	—	—
35	Other	797	103	236	458	—	—	—
36	Totals, recreational and cultural services	3,756	705	2,048	717	—	16	270

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
SASKATCHEWAN - Concluded**

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)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities...	43,744	1,214	738	16	—	41,776	—
38	Universities, colleges and other schools	14,917	1,878	1,122	11,917	—	—	—
39	Education of the handicapped	498	133	293	72	—	—	—
40	Superannuation and pensions	1,444	38	133	—	—	—	1,273
41	Other	1,311	530	178	600	—	3	—
42	Totals, education	61,914	3,793	2,464	12,605	—	41,779	1,273
	Natural resources and primary industries:							
43	Fish and game	440	235	175	26	—	—	4
44	Forests	1,880	287	1,582	4	—	—	7
45	Lands: Settlement and agriculture	11,244	2,897	3,455	708	122	2,156	1,906
46	Minerals and mines	1,903	1,097	798	7	—	—	1
47	Water resources	2,077	193	745	80	—	1,059	—
48	Other	2,135	1,786	339	8	—	—	2
49	Totals, natural resources and pri- mary industries	19,679	6,495	7,094	833	122	3,215	1,920
50	Trade and industrial development	1,901	504	1,320	33	—	—	44
51	Local government planning and develop- ment	1,821	932	487	30	—	357	15
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	179	—	179	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	272	—	272	—	—	—	—
54	Interest	27,819	—	—	27,819	—	—	—
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	28,270	—	451	27,819	—	—	—
58	Unconditional grants to local govern- ments	135	—	—	—	—	135	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	107	44	49	—	—	—	14
61	Housing	12	—	—	—	12	—	—
62	Winter works projects in municipalities	2,348	—	—	—	—	2,348	—
63	Other	159	181 ¹	-181 ¹	159	—	—	—
64	Totals, other expenditure	2,626	225	-132	159	12	2,348	14
65	Sub-totals	300,373	48,609	74,654	68,482	134	62,062	46,432
	Non-expense and surplus payments:							
66	Advances charged to current account...	1	—	—	—	—	—	1
67	Refunds of previous years' revenue	58	—	—	—	—	—	58
68	Other	153	—	—	150	—	—	3
69	Totals, non-expense and surplus payments	212	—	—	150	—	—	62
70	Totals, gross general expenditure exclusive of debt retirement	300,585	48,609	74,654	68,632	134	62,062	46,494

¹ Adjustment to agree with salaries and wages payments as submitted by provincial employment and payrolls unit.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued**
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					
	General government:							
1	Executive and administrative	6,963	8,371	1,251	31	-	-	-2,690 ¹
2	Legislative	519	44	475	-	-	-	-
3	Research, planning and statistics	112	95	17	-	-	-	-
4	Totals, general government	7,594	8,510	1,743	31	-	-	-2,690
	Protection of persons and property:							
5	Law enforcement	3,323	2,285	1,020	18	-	-	-
	Corrections:							
6	Juvenile delinquents	3,761	317	3,319	125	-	-	-
7	Other offenders	3,640	2,013	1,626	1	-	-	-
8	Police protection	2,105	29	2,005	-	-	71	-
9	Other	6,175	4,919	1,187	69	-	-	-
10	Totals, protection of persons and property	19,004	9,563	9,157	213	-	71	-
	Transportation and communications:							
11	Airways	-	-	-	-	-	-	-
12	Highways, roads and bridges	61,230	13,077	40,639	2	-	6,053	1,459
13	Railways	-	-	-	-	-	-	-
14	Telephone, telegraph and wireless	-	-	-	-	-	-	-
15	Waterways	243	158	82	-	-	-	3
16	Other	-	-	-	-	-	-	-
17	Totals, transportation and com- munications	61,473	13,235	40,721	2	-	6,053	1,462
	Health and social welfare:							
	Health:							
18	General health	1,448	385	352	711	-	-	-
19	Public health	4,200	973	567	913	-	1,747	-
20	Medical, dental and allied services	5,150	-	5,135	15	-	-	-
21	Hospital care	90,511	11,459	8,906	62,331	-	-	7,815
22	Totals, health	101,309	12,817	14,960	63,970	-	1,747	7,815
	Social welfare:							
23	Aid to aged persons	7,502	6	1,670	5,826	-	-	-
24	Aid to blind persons	472	-	-	472	-	-	-
25	Aid to unemployed and unemploy- ables	27,318	454	1,478	22,678	-	2,708	-
26	Mothers' allowances	741	-	-	741	-	-	-
27	Child welfare	3,412	232	689	2,491	-	-	-
28	Labour	479	382	97	-	-	-	-
29	Other social welfare	2,837	1,876	697	264	-	-	-
30	Totals, social welfare	42,761	2,950	4,631	32,472	-	2,708	-
31	Totals, health and social welfare	144,070	15,767	19,591	96,442	-	4,455	7,815
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	511	95	380	36	-	-	-
33	Parks, beaches and other recreational areas	1,412	504	529	276	-	96	7
34	Physical culture	3	-	-	3	-	-	-
35	Other	1,383	218	827	338	-	-	-
36	Totals, recreational and cultural services	3,309	817	1,736	653	-	96	7

¹ Includes pension contributions by government employees in excess of pension outpayments, -2,902, and purchase of land, 212.

TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for fiscal Year Ended March 31, 1965 - Continued
ALBERTA - Concluded

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)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities ..	77,776	1,344	786	985	—	74,311	350
38	Universities, colleges and other schools	37,454	5,033	4,442	27,979	—	—	—
39	Education of the handicapped	844	594	248	2	—	—	—
40	Superannuation and pensions	1	—	1	—	—	—	—
41	Other	1,099	290	800	9	—	—	—
42	Totals, education	117,174	7,261	6,277	28,975	—	74,311	350
	Natural resources and primary industries:							
43	Fish and game	1,017	639	369	9	—	—	—
44	Forests	8,504	3,621	4,868	8	—	—	7
45	Lands: Settlement and agriculture	9,558	3,399	4,967	519	328	275	70
46	Minerals and mines	3,726	3,527	184	11	—	—	4
47	Water resources	2,113	474	1,625	—	14	—	—
48	Other	655	438	206	11	—	—	—
49	Totals, natural resources and pri- mary industries	25,573	12,098	12,219	558	342	275	81
50	Trade and industrial development	2,310	297	1,986	27	—	—	—
51	Local government planning and develop- ment	1,763	1,683	- 205 ²	4	—	281	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	141	—	141	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
54	Interest	414	—	—	414	—	—	—
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	555	—	141	414	—	—	—
58	Unconditional grants to local govern- ments	18,294	—	—	—	—	18,294	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	672	402	91	—	—	179	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	2,449	—	—	—	—	2,449	—
63	Other	24	—	17	7	—	—	—
64	Totals, other expenditure	3,145	402	108	7	—	2,628	—
65	Sub-totals	404,264	69,633	93,474	127,326	342	106,464	7,025
	Non-expense and surplus payments:							
66	Advances charged to current account...	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	522	—	—	—	—	—	522
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	522	—	—	—	—	—	522
70	Totals, gross general expenditure exclusive of debt retirement	404,786	69,633	93,474	127,326	342	106,464	7,547

² Includes reimbursement of administrative charges to improvement districts and special areas, 531.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
BRITISH COLUMBIA**

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	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	General government:						
1	Executive and administrative	23,079	16,453	16	—	—	6,610
2	Legislative	950	894	7	—	—	49
3	Research, planning and statistics	173	173	—	—	—	—
4	Totals, general government	24,202	17,520	23	—	—	6,659
	Protection of persons and property:						
5	Law enforcement	2,939	2,939	—	—	—	—
	Corrections:						
6	Juvenile delinquents	1,661	1,659	2	—	—	—
7	Other offenders	7,381	7,228	153	—	—	—
8	Police protection	2,524	2,524	—	—	—	—
9	Other	4,540	4,532	8	—	—	—
10	Totals, protection of persons and property	19,045	18,882	163	—	—	—
	Transportation and communications:						
11	Airways	—	—	—	—	—	—
12	Highways, roads and bridges	80,928	77,769	27	—	450	2,682
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	2,879	2,879	—	—	—	—
16	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	83,807	80,648	27	—	450	2,682
	Health and social welfare:						
	Health:						
18	General health	1,861	1,692	169	—	—	—
19	Public health	8,442	6,866	1,236	—	340	—
20	Medical, dental and allied services	5,542	5,473	69	—	—	—
21	Hospital care	94,136	20,104	74,032	—	—	—
22	Totals, health	109,981	34,135	75,506	—	340	—
	Social welfare:						
23	Aid to aged persons	17,975	4,047	13,863	—	65	—
24	Aid to blind persons	692	—	692	—	—	—
25	Aid to unemployed and unemploy- ables	28,626	—	8,690	—	19,936	—
26	Mothers' allowances	—	—	—	—	—	—
27	Child welfare	5,140	193	4,947	—	—	—
28	Labour	563	560	3	—	—	—
29	Other social welfare	2,663	2,638	25	—	—	—
30	Totals, social welfare	55,659	7,438	28,220	—	20,001	—
31	Totals, health and social welfare	165,640	41,573	103,726	—	20,341	—
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	752	508	244	—	—	—
33	Parks, beaches and other recreational areas	2,165	2,147	18	—	—	—
34	Physical culture	255	73	182	—	—	—
35	Other	396	4	392	—	—	—
36	Totals, recreational and cultural services	3,568	2,732	836	—	—	—

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

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
BRITISH COLUMBIA - Concluded**

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	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
37	Education:						
38	Schools operated by local authorities ..	84,254	9,065	790	—	74,399	—
39	Universities, colleges and other schools ..	25,996	3,616	22,380	—	—	—
40	Education of the handicapped	1,402	1,396	6	—	—	—
41	Superannuation and pensions	4,111	—	—	—	—	4,111
42	Other	1,291	621	670	—	—	—
42	Totals, education.....	117,054	14,698	23,846	—	74,399	4,111
	Natural resources and primary industries:						
43	Fish and game	1,640	1,633	7	—	—	—
44	Forests	18,276	18,258	18	—	—	—
45	Lands: Settlement and agriculture	5,943	5,538	254	134	14	3
46	Mineral and mines	1,738	1,444	21	—	—	273
47	Water resources	1,195	1,195	—	—	—	—
48	Other	200	187	13	—	—	—
49	Totals, natural resources and pri- mary industries.....	28,992	28,255	313	134	14	276
50	Trade and industrial development	1,597	1,178	413	—	—	6
51	Local government planning and develop- ment	360	307	32	—	21	—
	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	350	—	56	—	—	294
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	350	—	56	—	—	294
58	Unconditional grants to local govern- ments	13,483	—	—	—	13,483	—
59	Payments to government enterprises	1,118	—	—	—	—	1,118 ²
	Other expenditure:						
60	Civil defence	834	199	—	—	635	—
61	Housing	177	—	—	—	—	177
62	Winter works projects in municipalities ..	6,204	—	—	—	6,204	—
63	Other	27,973	273	826	26,746	—	128
64	Totals, other expenditure	35,188	472	826	26,746	6,839	305
65	Sub-totals	494,404	206,265	130,261	26,880	115,547	15,451
	Non-expense and surplus payments:						
66	Advances charged to current account...	- 181 ³	4	—	—	—	- 185 ⁴
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	- 181	4	—	—	—	- 185
70	Totals, gross general expenditure exclusive of debt retirement.....	494,223	206,269	130,261	26,880	115,547	15,266

¹ Offset against revenue in the economic analysis.

² Includes net recovery of advances to improvement districts under the Water Act, - 161.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
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	540	229	311	—	—	—	—
2	Legislative	50	28	22	—	—	—	—
3	Research, planning and statistics	9	—	—	—	—	—	9
4	Totals, general government	599	257	333	—	—	—	9
	Protection of persons and property:							
5	Law enforcement	542	—	538	4	—	—	—
	Corrections:							
6	Juvenile delinquents	—	—	—	—	—	—	—
7	Other offenders	7	—	7	—	—	—	—
8	Police protection	—	—	—	—	—	—	—
9	Other	16	—	16	—	—	—	—
10	Totals, protection of persons and property	565	—	561	4	—	—	—
	Transportation and communications:							
11	Airways	3	—	3	—	—	—	—
12	Highways, roads and bridges	645	699	— 95	—	—	41	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	34	—	34	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	682	699	— 58	—	—	41	—
	Health and social welfare:							
	Health:							
18	General health	3	—	3	—	—	—	—
19	Public health	258	21	237	—	—	—	—
20	Medical, dental and allied services	—	—	—	—	—	—	—
21	Hospital care	819	139	20	660	—	—	—
22	Totals, health	1,080	160	260	660	—	—	—
	Social welfare:							
23	Aid to aged persons	15	—	—13	28	—	—	—
24	Aid to blind persons	4	—	—	4	—	—	—
25	Aid to unemployed and unemploy- ables	122	—	20	102	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	108	—	5	103	—	—	—
28	Labour	—	—	—	—	—	—	—
29	Other social welfare	100	88	12	—	—	—	—
30	Totals, social welfare	349	88	24	237	—	—	—
31	Totals, health and social welfare	1,429	248	284	897	—	—	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	46	—	46	—	—	—	—
33	Parks, beaches and other recreational areas	42	20	22	—	—	—	—
34	Physical culture	26	—	26	—	—	—	—
35	Other	4	—	4	—	—	—	—
36	Totals, recreational and cultural services	118	20	98	—	—	—	—

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
YUKON - Concluded**

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...	1,793	1,251	542	—	—	—	—	
38	Universities, colleges and other schools	3	—	—	3	—	—	—	—
39	Education of the handicapped	2	—	2	—	—	—	—	—
40	Superannuation and pensions	—	—	—	—	—	—	—	—
41	Other	—	—	—	—	—	—	—	—
42	Totals, education	1,798	1,251	544	3	—	—	—	—
	Natural resources and primary industries:								
43	Fish and game	31	17	14	—	—	—	—	—
44	Forests	14	—	14	—	—	—	—	—
45	Lands: Settlement and agriculture	17	—	17	—	—	—	—	—
46	Minerals and mines	—	—	—	—	—	—	—	—
47	Water resources	68	—	68	—	—	—	—	—
48	Other	—	—	—	—	—	—	—	—
49	Totals, natural resources and pri- mary industries	130	17	113	—	—	—	—	—
50	Trade and industrial development.....	59	24	23	12	—	—	—	—
51	Local government planning and develop- ment	84	27	57	—	—	—	—	—
	Debt charges:								
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—	—
54	Interest	272	—	—	267	—	—	—	5
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	272	—	—	267	—	—	—	5
58	Unconditional grants to local govern- ments.....	172	—	—	—	—	—	172	—
59	Payments to government enterprises	—	—	—	—	—	—	—	—
	Other expenditure:								
60	Civil defence	—	—	—	—	—	—	—	—
61	Housing	28	—	28	—	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—	—
63	Other	1	—	1	—	—	—	—	—
64	Totals, other expenditure	29	—	29	—	—	—	—	—
65	Sub-totals	5,937	2,543	1,984	1,183	—	—	213	14
	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	5,937	2,543	1,984	1,183	—	—	213	14

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
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	67	43	23	—	1	—
2	Legislative	46	46	—	—	—	—
3	Research, planning and statistics	12	12	—	—	—	—
4	Totals, general government	125	101	23	—	1	—
	Protection of persons and property:						
5	Law enforcement	191	191	—	—	—	—
	Corrections:						
6	Juvenile delinquents	—	—	—	—	—	—
7	Other offenders	98	82	16	—	—	—
8	Police protection	426	426	—	—	—	—
9	Other	41	41	—	—	—	—
10	Totals, protection of persons and property	756	740	16	—	—	—
	Transportation and communications:						
11	Airways	—	—	—	—	—	—
12	Highways, roads and bridges	212	174	10	—	28	—
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	—	—	—	—	—	—
16	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	212	174	10	—	28	—
	Health and social welfare:						
	Health:						
18	General health	46	—	46	—	—	—
19	Public health	627	496	131	—	—	—
20	Medical, dental and allied services	1	—	1	—	—	—
21	Hospital care	1,496	—	1,496	—	—	—
22	Totals, health	2,170	496	1,674	—	—	—
	Social welfare:						
23	Aid to aged persons	145	—	145	—	—	—
24	Aid to blind persons	44	—	44	—	—	—
25	Aid to unemployed and unemploy- ables	243	—	228	—	15	—
26	Mothers' allowances	—	—	—	—	—	—
27	Child welfare	45	—	45	—	—	—
28	Labour	—	—	—	—	—	—
29	Other social welfare	7	—	7	—	—	—
30	Totals, social welfare	484	—	469	—	15	—
31	Totals, health and social welfare	2,654	496	2,143	—	15	—
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	2	—	2	—	—	—
33	Parks, beaches and other recreational areas	25	25	—	—	—	—
34	Physical culture	38	38	—	—	—	—
35	Other	49	—	49	—	—	—
36	Totals, recreational and cultural services	114	63	51	—	—	—

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

**TABLE 10 Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Concluded
NORTHWEST TERRITORIES - Concluded**

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	1,823	554	-	-	1,249	20
38	Universities, colleges and other schools	17	-	17	-	-	-
39	Education of the handicapped	14	9	5	-	-	-
40	Superannuation and pensions	-	-	-	-	-	-
41	Other	19	16	3	-	-	-
42	Totals, education	1,873	579	25	-	1,249	20
	Natural resources and primary industries:						
43	Fish and game	105	101	-	4	-	-
44	Forests	-	-	-	-	-	-
45	Lands: Settlement and agriculture	-	-	-	-	-	-
46	Minerals and mines	-	-	-	-	-	-
47	Water resources	-	-	-	-	-	-
48	Other	-	-	-	-	-	-
49	Totals, natural resources and primary industries	105	101	-	4	-	-
50	Trade and industrial development	27	27	-	-	-	-
51	Local government planning and development	21	18	-	-	3	-
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	-	-	-	-	-	-
53	Discount (or amount amortized) on provincial 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 governments	135	-	-	-	135	-
59	Payments to government enterprises	-	-	-	-	-	-
	Other expenditure:						
60	Civil defence	-	-	-	-	-	-
61	Housing	330	186	45	-	70	29
62	Winter works projects in municipalities	45	-	-	-	45	-
63	Other	-	-	-	-	-	-
64	Totals, other expenditure	375	186	45	-	115	29
65	Sub-totals	6,397	2,485	2,313	4	1,546	49
	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	6,397	2,485	2,313	4	1,546	49

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

TABLE 11 Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1965

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	2.7	1.1	0.9	0.4	0.7	0.8	—	—	1.4
Income:													
Corporations	6.0	1.2	4.5	4.6	10.5	16.0	9.5	5.1	6.1	8.6	—	—	10.8
Individuals	4.4	4.2	7.7	5.7	13.7	14.4	14.9	8.7	7.2	10.3	—	—	12.1
Sales:													
Motor fuel and fuel oil	10.5	15.7	17.1	16.7	13.5	17.3	—	13.6	10.7	11.6	11.5	15.5	13.9
General	19.6	14.2	15.2	11.3	23.3	14.7	3.4	21.1	—	27.8	—	—	17.2
All other sales taxes	1.3	4.6	0.7	2.3	4.3	1.1	20.4	0.1	0.3	0.4	2.1	—	2.6
Succession duties	—	—	—	—	2.8	3.6	—	—	—	1.7	—	—	2.2
Hospital insurance premiums	—	—	—	—	—	8.4	8.0	5.8	—	—	—	—	3.3
All other taxes	0.4	—	0.1	0.4	0.2	0.9	0.6	0.1	—	1.8	7.1	0.3	0.6
Totals, taxes	42.7	38.0	46.1	41.8	71.0	77.5	57.7	54.9	25.0	63.0	20.7	15.8	64.1
Government of Canada:													
Statutory subsidies	1.8	3.1	1.6	1.6	0.3	0.3	1.3	0.9	0.8	0.4	—	—	0.6
Federal-Provincial Fiscal — Arrangements Act	39.6	42.8	31.1	32.8	9.1	1.1	15.7	10.9	2.4	—	48.9 ¹	54.4 ¹	7.5
Share of income tax on power utilities	0.2	0.3	0.6	—	0.3	0.1	—	—	0.8	—	—	—	0.2
Compensation due to with- drawal from joint program- mes	—	—	—	—	1.7	—	—	—	—	—	—	—	0.5
Crown Corporations (Provin- cial taxes and fees)	0.4	—	0.2	—	0.2	0.1	—	—	—	0.1	—	—	0.1
Totals, Government of Ca- nada	42.0	46.2	33.5	34.4	11.6	1.6	17.0	11.8	4.0	0.5	48.9	54.4	8.9
Privileges, licences and per- mits:													
Liquor control and regula- tion	4.4	0.2	0.2	0.3	1.7	2.2	1.9	—	0.4	0.1	0.2	1.5	1.4
Motor vehicles	3.4	4.3	5.4	5.5	4.3	6.6	6.3	4.1	4.1	5.3	4.9	2.6	5.3
Natural resources	1.4	0.1	1.2	3.9	3.2	3.2	3.7	15.5	55.6	20.5	0.8	1.0	13.5
Other	1.2	0.7	0.6	1.0	1.2	0.8	1.3	0.7	0.7	0.8	2.5	1.0	0.2
Totals, privileges, licen- ces and permits	10.4	5.3	7.4	10.7	10.4	12.8	13.2	20.3	60.8	26.7	8.4	6.1	18.1
Liquor profits	3.6	7.9	10.6	10.4	3.2	6.2	9.5	7.1	7.0	7.6	18.7	21.7	6.0
All other revenue	1.3	2.6	2.4	2.7	3.8	1.9	2.6	5.9	3.2	2.2	3.3	2.0	2.9
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.

TABLE 12 Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1965

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	4.7	6.2	4.3	4.7	4.0	3.9	3.6	4.2	2.4	5.9	12.2	2.7	4.1
Protection of persons and pro- perty	3.4	2.3	3.0	2.7	3.9	4.7	4.0	4.4	5.9	4.6	11.5	16.1	4.3
Transportation and communica- tions	22.4	30.0	22.8	24.9	17.1	21.8	18.9	15.8	19.6	19.7	13.9	4.5	19.6
Health	23.2	12.5	19.3	19.6	17.6	20.1	21.5	31.1	16.8	16.5	11.8	22.7	19.3
Social welfare	10.4	7.8	7.1	6.9	10.8	5.1	7.6	8.3	9.5	7.8	3.9	5.6	8.1
Education	22.1	21.0	26.2	18.1	27.9	31.1	22.8	26.3	35.1	26.8	31.7	38.5	28.5
Natural resources and primary industries	3.4	4.2	3.8	5.3	5.8	3.6	14.0	7.3	7.8	6.5	2.7	2.2	5.6
Debt charges (exclusive of debt retirement) ¹	6.8	9.7	9.6	9.6	3.5	4.6	3.2	- 1.2	- 5.5	- 0.2	4.0	—	3.1
Contributions to other govern- ments	1.6	—	1.0	6.4	5.8	2.5	1.6	0.1	5.9	3.4	3.5	2.9	3.8
All other expenditure	2.0	6.3	2.9	1.8	3.6	2.6	2.8	3.7	2.5	9.0	4.8	4.8	3.6
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.

TABLE 13. Historical Summary of Net General Revenue
Fiscal Years Ended Nearest to December 31

Province	1954	1960	1961	1962	1963	1964
millions of dollars						
Newfoundland	33	64	69	76	81	94
Prince Edward Island	8	16	18	19	19	21
Nova Scotia	51	92	102	114	114	129
New Brunswick	51	87	84	90	95	110
Quebec	339	641	758	865	948	1,240
Ontario	399	833	927	1,095	1,182	1,358
Manitoba	57	104	118	131	136	163
Saskatchewan	100	149	157	201	217	236
Alberta	175	246	273	294	320	383
British Columbia	200	320	347	364	399	464
Yukon Territory	1	2	2	3	4	5
Northwest Territories	1	2	2	4	4	5
Totals	1,415	2,556	2,857	3,256	3,519	4,208

TABLE 14. Historical Summary of Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31

Province	1954	1960	1961	1962	1963	1964
millions of dollars						
Newfoundland	39	75	83	101	105	126
Prince Edward Island	9	15	19	23	23	24
Nova Scotia	53	112	107	113	125	132
New Brunswick	51	95	95	101	112	117
Quebec	350	749	848	952	1,097	1,437
Ontario	421	937	1,037	1,172	1,240	1,381
Manitoba	48	137	137	146	162	185
Saskatchewan	96	150	159	179	209	227
Alberta	138	266	279	282	276	311
British Columbia	179	332	339	357	392	407
Yukon Territory	1	3	3	5	5	5
Northwest Territories	1	2	2	4	4	5
Totals	1,386	2,873	3,108	3,435	3,750	4,357

TABLE 15. Historical Summary of Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1954	1960	1961	1962	1963	1964
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	31	33	33	36	38
Other	16	21	22	23	25	21
Income:						
Corporations	49	269	268	395	412	455
Individuals	25	61	85	360	389	508
Sales:						
Motor fuel and fuel oil	240	403	450	484	539	616
General	129	212	355	516	562	726
All other sales taxes	43	57	61	65	70	78
Succession duties	41	60	66	72	86	92
Hospital insurance premiums	8	116	122	119	124	141
All other taxes	16	17	20	20	22	25
Totals, taxes	567	1,247	1,482	2,087	2,265	2,700
Government of Canada:						
Statutory subsidies ¹	24	54	57	66	67	66
Federal-Provincial tax-sharing arrangements	328	481	479	24	—	—
Federal-Provincial Fiscal Arrangements Act, 1962	—	—	—	179	182	273
Share of income tax on power utilities	—	4	6	10	10	10
Compensation due to withdrawal from joint programmes	—	—	—	—	—	21
Crown Corporations (Provincial taxes and fees)	—	—	—	—	—	4
Totals, Government of Canada	352	539	542	279	259	374
Privileges, licences, and permits:						
Liquor control and regulation	31	47	51	53	55	60
Motor vehicles	94	172	182	187	211	222
Natural resources	185	277	296	315	367	440
Other	17	28	32	34	36	39
Totals, privileges, licences and permits	327	524	561	589	669	761
Liquor profits	128	186	197	217	233	251
All other revenue	41	60	75	84	93	122
Totals, net general revenue	1,415	2,556	2,857	3,256	3,519	4,208

¹ Includes Atlantic Provinces Adjustment Grants and Additional Subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

TABLE 16. Historical Summary of Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1954	1960	1961	1962	1963	1964
millions of dollars						
General government	56	125	135	142	154	178
Protection of persons and property	78	136	141	158	172	189
Transportation and communications	371	713	659	711	790	855
Health	235	509	600	655	692	841
Social welfare	124	258	275	292	310	353
Education	275	700	841	988	1,089	1,243
Natural resources and primary industries	107	201	202	192	208	243
Debt charges (exclusive of debt retirement)	57	67	84	102	123	135
Contributions to municipalities	37	70	71	78	79	164
All other expenditure	46	94	100	117	133	156
Net general expenditure (exclusive of debt retirement)...	1,386	2,873	3,108	3,435	3,750	4,357

APPENDIX A

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, and in the explanatory comments on page 8.

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 6 to 79. 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)

APPENDIX B.

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

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 Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Fisheries Development Authority
Newfoundland Government Building Corporation Limited
Northern Hospitals Buildings Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Libraries Board
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
University Extension Buildings (Newfoundland 1964) Limited
Unsatisfied Judgement 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 Judgement Fund

Nova Scotia:

Board of Commissioners of Public Utilities
Community Pastures Board
Industrial Expansion Fund
Inverness Recreation and Playground Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Research Foundation
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgement Fund

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 Judgement Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Alcoholism and Drug Addiction Research Foundation
Housing Corporation Limited
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Hospital Services Commission¹
Ontario Housing Corporation
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Sheridan Park Corporation

Manitoba:

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

Saskatchewan:

Agricultural Research Foundation⁶
Government Finance Office¹
Horned Cattle Purchases Trust Account
Industrial Development Fund¹
Land Titles Assurance Fund
Milk Control Board⁵
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Committee
Saskatchewan Hospitalization Fund¹
Saskatchewan Medical Care Insurance Fund¹
Saskatchewan Public Administration Foundation¹
Saskatchewan Research Council
Student Aid Fund

Alberta:

Alberta Crop Insurance Corporation
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
Dairy Producers' Protection 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

¹ Calendar year 1964.

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

³ Twelve months ended April 30, 1965.

⁴ Twelve months ended October 31, 1964.

⁵ Twelve months ended July 31, 1965.

⁶ Twelve months ended June 30, 1965.

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1964

ERRATA

The changes shown below should be made in the specified columns of the following tables:

Table 3 - Page 21

Item No.	<u>Manitoba</u>		<u>Sub-total</u>		<u>Total</u>	
	<u>shown as</u>	<u>should read</u>	<u>shown as</u>	<u>should read</u>	<u>shown as</u>	<u>should read</u>
9 ...	-	5,395	31,224	36,619	31,224	36,619
10 ...	5,395	-	725,709	720,314	725,709	720,314

Table 11 - Page 62

	<u>Manitoba</u>		<u>Total</u>	
	<u>shown as</u>	<u>should read</u>	<u>shown as</u>	<u>should read</u>
Sales:				
Motor fuels and fuel oils	-	19.8	13.9	14.6
General	3.4	-	17.2	17.1
All other sales taxes	20.4	4.0	2.6	2.0

Table 15 - Page 64

	<u>1964</u>	
	<u>shown as</u>	<u>should read</u>
Sales:		
General	726	721
All other sales taxes	78	83

The following changes should be made in the text:

Page 9, right hand column - line 8, 17.2 per cent should read 17.1 per cent; line 12, 13.9 per cent should read 14.6 per cent.

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