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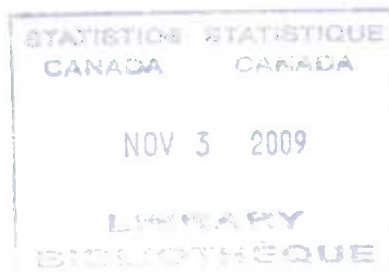
FOR REVIEW

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1965

(Fiscal Year Ended March 31, 1966)



DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

Provincial Government Section

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1965

(Fiscal Year Ended March 31, 1966)

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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 31, 1966.

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 the above administrative bodies with the exception of enterprises and utilities.

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 affected only in so far as the province makes contributions towards an enterprise or receives moneys therefrom. 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 "Pro-

vincial 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 they appear 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 from the 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.

APPENDIX

The following is a list of the names of the persons who have been appointed to the various offices of the State of New York, since the last session of the Legislature, and who have taken the oaths of office and qualification.

GOVERNOR: ALBION K. BURNETT.

COMMISSIONERS OF THE LAND OFFICE: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF AGRICULTURE: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF COMMERCE: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF EDUCATION: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF JUSTICE: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF LABOR: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF MINES: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF NATURE CONSERVATION: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF PUBLIC WORKS: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF SOCIAL SERVICES: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF TAXATION: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF TRANSPORTATION: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF UTILITIES: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF VETERANS AFFAIRS: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

COMMISSIONERS OF THE DEPARTMENT OF YOUTH SERVICES: ALBION K. BURNETT, ALBION K. BURNETT, ALBION K. BURNETT.

REVIEW OF THE FISCAL YEAR 1965-66

1. Net General Revenue

Net general revenue of all provinces for the year under review shows an increase of \$905,631,000 over the corresponding figure for the fiscal year ended March 31, 1965. Of this total \$654,335,000 or 72 per cent is due to increased revenue from taxes. Several factors accounted for this increase.

(a) Individual income tax revenue increased in all provinces to a total of \$834,353,000, an increase of \$326,626,000 or 64 per cent over that of the previous year. The largest increase was in the province of Quebec where the revenue from this tax increased from \$170,191,000 in 1964-65 to \$335,727,000 in 1965-66. Most of this increase is accounted for by increased rates and is largely offset by decreased federal grants-in-aid and shared-cost contributions. In 1964-65 Quebec participated in several Federal-Provincial shared-cost programs and received cash compensation in respect of these. These shared-cost contributions were not taken into net revenue but were offset against corresponding items of expenditure. In respect of 1965-66, Quebec has "opted out" of several joint programs and, in place of cash compensation relative to specific programs, the Federal Government abated a total of 20 per cent of its personal income tax. Quebec adjusted its own personal income tax rates accordingly. Commencing in 1965 Quebec also adjusted its own personal income tax rates to take into account the 3 per cent federal abatement in respect of its youth allowances. (See also Section 2 following, on Federal-Provincial Fiscal Arrangements.) In Ontario individual income tax revenue increased by \$96,562,000 over that of the 1964-65 fiscal period. This increase in yield reflects the additional revenue from the three percentage points in the abatement of the personal income tax made available to the provinces by the federal government, together with the high revenue from this tax field in a period of rising incomes.

(b) In Newfoundland the fiscal year 1965-66 was the first full year for the tax on cigarettes, cigars and tobacco. The revenue from this source was \$1,839,000 for the year.

(c) In Quebec the tax on gasoline and diesel fuel was increased one cent per gallon to 16 cents per gallon of gasoline and 22 cents per gallon of diesel fuel. These increased rates together with normal increases in sales accounted for increased revenue from this source of \$25,092,000 over the preceding year. An increase in the tax on tobacco and cigars from 10 per cent to 12 per cent on retail prices, and on cigarettes of one cent on a package of twenty-five, accounted for additional revenue of \$7,711,000 over that of the previous fiscal year. The general sales tax of 6 per cent was made applicable to hotel, motel and resort rooms and to long distance telephone calls, telegrams and communications; the tax on meals was increased to 6 per cent on meals costing over \$1.25 and was made applicable to alcoholic beverages consumed in the

licensed premises where the meals were served. These increases in the general sales tax resulted in additional revenue of \$38,802,000 from this source compared to the 1964-65 fiscal year.

(d) In Ontario the premiums received under the Ontario Hospital Care Insurance Plan increased by \$38,713,000 over those of the previous calendar year. This additional revenue resulted from the increase in the premium rate from \$2.10 to \$3.25 a month for a single person and from \$4.20 to \$6.50 monthly for a family unit. This change in rates became effective July 1, 1964, so this is the first full year for revenue from this source at the increased rates.

In 1965 the retail sales tax was removed from tobacco and tobacco products and in place thereof a tobacco tax was introduced amounting to one twentieth of one cent per cigarette, one fifth of one cent for every five cents or part thereof, of the retail price of cigars, and one cent per ounce on other tobacco. The revenue from this source amounted to \$2,078,000. This amount was very similar to that formerly collected under the retail sales tax.

(e) In Manitoba this was the first full year that the increases in the gasoline tax from 14 cents to 17 cents per gallon, and in the motive fuel tax from 17 cents to 20 cents per gallon were in effect. This resulted in an increase in revenue from this source of \$7,617,000 over that of the 1964-65 fiscal year when it was in effect for six months only.

(f) In Saskatchewan the general sales tax under the Education and Health Tax Act was reduced from 5 per cent to 4 per cent on all taxable products and articles, except liquor and beer, accounting for a decrease of \$4,893,000 from this source of revenue as compared to the fiscal year ended March 31, 1965. The former 5 per cent sales tax on tobacco and tobacco products was removed and in its place a tobacco tax of approximately 10 per cent was imposed effective April 1, 1965. The revenue derived from this source was \$3,575,000. Effective January 1, 1965 Saskatchewan raised its medical care and hospital premiums. This resulted in an increase in the combined medical care and hospital premiums from \$52 per year to \$72 per year for families and from \$26 per year to \$36 per year for unmarried adults. The total premiums from these sources increased by \$4,358,000 compared to the previous year.

2. Federal-Provincial Fiscal Arrangements

Between 1941 and 1957, five-year Tax Rental Agreements between the Government of Canada and the provincial governments were in effect. In 1957 the Federal-Provincial Tax-Sharing Arrangements Act came into force.

The Federal-Provincial Fiscal Arrangements Act was passed by parliament in 1961. The arrangements which it authorized were to have applied in the taxation years 1962 to 1966 inclusive. However, several subsequent amendments and certain new arrangements altered considerably the original terms, of which the major were:

(a) The abatement by the Federal Government of its corporate income tax to the extent of 9 per cent of corporate taxable income.

(b) The abatement by the Federal Government of its personal income tax to the extent of 16 per cent in 1962 and by an additional 1 per cent in each of the succeeding years.

(c) The continuation of the 50 per cent abatement of federal estate tax in provinces levying their own succession duties (i.e. Quebec, Ontario and British Columbia), and the payment of 50 per cent of the federal estate tax collections in provinces which do not levy succession duties, (i.e. all except the above three).

(d) The continuation of equalization payments based on a revised formula which took into account provincial revenue from natural resources and under which all provinces were "brought up" to the national average per capita yield from standard income and estate taxes.

(e) Stabilization which was a guarantee that the provincial yield from standard taxes plus equalization would not in any year be permitted to fall below 95 per cent of that province's average receipts for tax rental, equalization and stabilization for the two preceding years.

(f) The continuation of the additional one per cent abatement of corporation income tax by the federal government in lieu of federal grants to universities.

(g) The payment of a special grant of \$8 million annually to the province of Newfoundland.

(h) The increase of the Atlantic Provinces Adjustment Grants to \$10.5 million for each of the provinces of Newfoundland, Nova Scotia and New Brunswick and to \$3.5 million for Prince Edward Island.

The principal changes to the above terms may be summarized as follows:

(a) Effective January 1, 1964 the abatement of the personal income tax was increased to 21 per cent from the otherwise 19 per cent, and effective January 1, 1965 to 24 per cent from the otherwise 20 per cent.

(b) Effective April 1, 1964 the base of the equalization payment was again confined to the per capita yield of the standard taxes, with each province equalized up to the average in the top two provinces instead of the national average, but there was a deduction for provinces in which natural resource revenues were above average. This deduc-

tion was 50 per cent of the amount by which the three year average of natural resource revenue per capita in the province exceeded the national average, multiplied by the population of the province.

(c) Effective April 1, 1965 the federal estate tax abatement or payment was increased to 75 per cent and the succession duty levying provinces were given the option of the extra 25 per cent abatement or cash compensation. Ontario and Quebec chose the latter while British Columbia elected the former.

(d) Effective January 1, 1965 an abatement of an additional 3 per cent of personal income tax was introduced in lieu of federal allowances for persons sixteen and seventeen years of age attending school, providing the province had in operation a similar scheme at the time of the introduction of the federal program. Quebec alone qualified for this abatement.

(e) The fiscal arrangements between the federal and provincial governments was further altered by the Established Programs (Interim Arrangements) Act which was given Royal assent in April 1965, but with retroactive effect to January 1, 1965 and April 1, 1965. This legislation provides for further federal personal income tax abatements. These are related to certain Federal-Provincial joint programs. The Act allowed any province wishing to assume full responsibility for such programs to "opt out" without losing the financial benefit associated with its otherwise "joint" nature. The abatements are scaled by program in accordance with the federal participation in each, and are subject to equalization designed to bring the per capita yield from the abatement points specified for each program up to the average per capita yield of the same number of points in the top two provinces. Provision is made for the refund of any excess, over that which would have been payable in the absence of "opting out".

Only the province of Quebec entered into the required supplemental agreements pursuant to the act, and it did so, in respect of all programs for which an abatement was provided. In this report, for the year under review (1965-66), the programs affected, the abatement, and the abatement equalization payments by the federal government, were as follows:

Program	Equalized abatement points	Abatement equalization payments \$'000
Hospital insurance	14	55, 142
Old age assistance, blind and disabled allowances	2	11, 676
Welfare portion of unemploy- ment assistance	2	7, 468
Specified technical education programs-operating costs ...	1	7, 415
Health grants	1	239
Totals ..	20	81, 462

The above mentioned act also provided for the "opting out" of certain other programs in respect of which, however, no additional tax abatement is provided, but rather cash compensation is payable as it would have been in the absence of "opting out". Quebec alone "opted out" of one such program—forestry, in respect of which a receipt of \$1.2 million is recorded by the province. This amount is shown in this report as a receipt of a grant-in-aid, and is functionalized.

Current Year Provincial Income Tax and Federal Abatement Rates

Under the terms of the British North America Act the provinces have unrestricted powers to levy direct taxes, and as mentioned above prior to 1941, all provinces levied personal and corporation income taxes, but vacated these fields under the Tax Rental Agreements in favour of the federal government. Pursuant to the 1961 Fiscal Arrangements Act, the principle of tax abatement by the federal government was adapted in order to permit the provincial re-entry into these areas without added burden upon the taxpayers. In this report, for the year under review (1965-66), all provinces except Manitoba, Saskatchewan and Quebec levied a personal income tax equivalent to the federal abatement, i.e., 21 per cent in 1965 and 24 per cent in 1966. Saskatchewan rates were 6 per cent higher than the abatement in 1965 and 5 per cent higher in 1966, i.e., 27 per cent and 29 per cent respectively. Manitoba imposed a rate of 5 per cent higher than the abatement in both 1965 and 1966, i.e., 26 per cent and 29 per cent. Quebec levied its personal income tax at various rates depending on the amount of income. The general abatement in Quebec was the same as in the other provinces, namely, 21 per cent in 1965 and 24 per cent in 1966. However, an additional 3 per cent abatement was in effect in Quebec from January 1, 1965, in respect of Quebec's allowances to sixteen and seventeen year old students attending school.

Further, the full 20 per cent abatement in respect of "opting out" was applicable in Quebec commencing January 1, 1965. Consequently, the total personal income tax abatement in Quebec was 44 per cent in 1965 and 47 per cent in 1966.

In 1965-66 the abatement of federal corporation income tax was 9 per cent in all provinces except Quebec; Quebec qualified for an additional one per cent in lieu of accepting federal grants to universities. All provinces except Ontario, Quebec, Manitoba and Saskatchewan levied a corporation income tax equivalent to the 9 per cent federal abatement. The rates levied by Manitoba and Saskatchewan were one per cent higher than the abatement, i.e., 10 per cent, Ontario's rate was 2 per cent higher at 11 per cent, while that of Quebec was two per cent higher than its abatement of 10 per cent, i.e., Quebec's levy was 12 per cent.

3. Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Program under which the federal government contributes an amount equal to one-half the cost of labour incurred on winter works projects by municipalities was introduced in the fiscal year 1958-59 and continued to and included the fiscal year 1965-66; in areas designated by the Minister of Labour to have high winter unemployment, the federal government contributes 60 per cent of the labour cost. All payments by the federal government were channeled through the provincial governments. All provinces except Newfoundland provided a further contribution to the municipalities toward this labour cost. The provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments, but in this report the payments of the federal and provincial contributions under this program to the municipalities have been classified under the heading of "Social welfare". (See line 31 in Tables 2 and 4.) In former issues of this publication this item of expenditure was shown under "Other expenditure". There are two exceptions to the above classification: (1) The expenditure by New Brunswick under this program is not separated from the general expenditure on highways, roads and bridges and in this report and preceding reports is classified under the caption "Transportation and communications". (2) In Newfoundland the provincial government does not make any expenditure under this program.

4. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$940,274,000 between the fiscal years 1964-65 and 1965-66. Over 76 per cent of this over-all increase was accounted for by generally increased expenditures by all provinces in the areas of health and welfare, education, and transportation and communications.

Net expenditure on health and social welfare totaled \$1,526,093,000 for the period. Newfoundland alone recorded a decrease compared with the previous year primarily because of a drop in expenditure on hospital construction. Quebec recorded an increase of \$169,921,000 over the preceding year in hospital care. However, in considering this increase, it is important to note that in the field of health, Quebec's net expenditure is more comparable with similar gross expenditures of other provinces than with the net expenditures of those provinces. All provinces except Quebec received direct assistance from the federal government under the hospital insurance and diagnostic services program. In the absence of like direct assistance Quebec received direct tax revenue (abated by the federal government and abatement equalization payments).

Part of the overall increase in the net expenditure on health and social welfare is merely an "apparent" increase. In preceding reports expenditures on winter works projects in municipalities were classified under the caption "Other expenditures", but for the current year they are included under the general heading of social welfare. The amount involved in 1965-66 is \$22,525,000, while the corresponding figure for 1964-65 was \$18,838,000.

Net expenditure on education totalled \$1,482,612,000 and represented an increase of \$239,152,000 over that of the previous fiscal year. Of this increase net expenditure on schools operated by local authorities increased by \$136,059,000 and on universities, colleges and other schools by \$65,804,000. Under education, Quebec in addition to receiving some direct assistance from the federal government, received direct tax revenue (abated by the federal government and abatement equalization payments) to the extent of \$7,415,000 under the Technical and Vocational Training Assistance Act.

Net expenditure on transportation and communications increased to a total of \$1,000,940,000, an increase of \$146,157,000 of which all but \$49,000 was attributed to increased construction and reconstruction of highways, roads and bridges. In

this case Quebec did receive the regular assistance from the federal government comparable to the other provinces.

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 from the final figure for ordinary and capital (general) expenditure.

Included in "interest" expenditures are those amounts relating to bonds issued by certain Newfoundland Building Corporations, included in "hospital care" are capital expenditures of certain Hospital Building Corporations of the province and included in education are capital expenditures by the Memorial University of Newfoundland Building Corporation. These amounts are summarized as follows:

	Interest	Hospitalization	Education
	\$'000		
Newfoundland Government Building Corporation Limited	492	10	—
Memorial University of Newfoundland Building Corporation Limited.....	683	—	40
Grand Falls Hospital Construction Corporation Limited	216	—	—
Gander Hospital Corporation Limited	302	—	—
Bell Island Hospital Building Corporation Limited	63	—	—
Grace Hospital Extension Corporation Limited	254	3,034	—
Nurses Training School Building Corporation Limited	347	—	—
Northern Hospitals Building Corporation Limited	548	1,403	—
St. John's Infirmary Building Corporation Limited	130	914	—
Technical College Building Corporation Limited	360	—	—
Vocational Schools (Western) Building Corporation Limited	229	—	—
Totals	3,624	5,361	40

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, nor 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, 1965 and of the B.C. Ferry Authority for the fiscal year ended March 31, 1966.

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, 1965

(thousands of dollars)

Revenue:

Sales and services — tolls, etc.....	7,956
Total revenue	7,956

General expenditure:

Highways, roads and bridges	53,938
Debt charges, exclusive of debt retirement	10,869
Total gross expenditure (exclusive of debt retirement)	64,807

THE BRITISH COLUMBIA FERRY AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended

March 31, 1966

(thousands of dollars)

Revenue:

Sales and services — tolls, etc.:	
Ferries	16,207
Contribution from provincial Government	—
Total revenue	16,207

General expenditure:

Ferries	21,467
Debt charges exclusive of debt retirement	1,405
Total gross general expenditure (exclusive of debt retirement)	22,872

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. Inter-Provincial Comparability

As indicated above, Quebec has opted out of several programs and collects on its own behalf certain income taxes which might be said to correspond to shared-cost contributions from the federal government received by other provinces. In this report shared-cost contributions received by the provinces are included in gross revenue and like amounts are included in gross expenditure, but they are excluded from both net revenue and net expenditure. Similar treatment in Quebec is not possible since the additional tax collections are not earmarked and expenditures on all programs are made from the general revenue fund. Thus, where Quebec is concerned the net statistics in this report do not constitute a base for inter-provincial comparisons. The "gross" tables do provide for a measure of inter-provincial comparability, i.e., in totals only. As previously mentioned, special caution must be taken in respect to the particular treatment accorded the British Columbia Ferry Authority and the Quebec Autoroutes Authority. In fact, realistic inter-provincial comparability may only be made when provincial-municipal transactions are compared. A consolidation of provincial-municipal transactions related to the provincial-municipal statistical universe will be contained in the 1965 issue of "Consolidated Public Finance", DBS 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 size, organization and in 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 inter-provincial 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 further detail on 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	278	Fire marshal tax	715
Public Utilities Act	70	Security transfer tax	4,278
Total	348	Land transfer tax	6,706
Prince Edward Island:		Tax on premiums under the Insurance Act	24
Crop insurance premiums	13	Total	11,723
Nova Scotia:		Manitoba:	
Tax on fire insurance premiums	43	Crop insurance premiums	1,296
Public Utilities Act	60	Fire prevention tax	66
Total	103	Total	1,362
New Brunswick:		Saskatchewan:	
Fire prevention tax on premiums	79	Crop insurance premiums	307
Public Utilities Act	47	Fire prevention assessment levy	111
Total	126	Total	418
Quebec:		Alberta:	
Tax on fire insurance premiums	11	Crop insurance premiums	225
Security transfer tax	2,365	Fire prevention tax	56
Property transfer tax	-	Total	281
Total	2,376	British Columbia:	
		Tax on fire insurance premiums	284

In reports covering the years prior to the current year, non-revenue and surplus receipts were included in Tables 1 and 3, while non-expense and surplus payments were shown in Tables 2 and 4. In order to present a more precise net revenue and expenditure figure, these items are now excluded

from these tables. However they are now shown as item 21 in both Table 5 and Table 6 in order to reconcile current revenue and expenditure in the provincial and territorial accounts with the gross and net presentation of same in this publication.

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 the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and gross general expenditure as appearing in this publication. They also show the steps taken to arrive at net general revenue and net general 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.

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 inter-provincial comparability, payments under the Federal-Provincial Fiscal Arrangements Act and under the Established Programs (Interim 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.

Adjustments for non-revenue and surplus receipts covering refunds of previous years' expenditure, repayment of advances (if credited to revenue) etc., are shown in Table 5, item 21, while those for non-expense and surplus payments covering advances charged to current account, refunds of previous years' revenue and transfers to reserves for doubtful accounts, etc., are shown in Table 6, item 21.

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 22 of Table 1.

Items 1 and 2 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 17 to 74) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. Also included under this category is \$1.2 million pertaining to the forestry program in the province of Quebec which was a cash compensation in the absence of "opting out"

under Part II of the Established Programs (Interim Arrangements Act). 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 77 to 87) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contribu-

tions, 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.

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 Transferred 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 (25.6 million in 1965-66) 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 12) 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. In 1965-66 these subsidies amounted to \$32,286,000 of which

\$29,058,000 was applied to local school district property tax levies.

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 - Functional-economic Cross-classification of Gross General Expenditure

For some years, DBS 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.

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.

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 British Columbia and the Northwest Territories. In these two 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 9 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.

Tables 10 and 11 - Percentage Distribution of Net General Revenue and Expenditure

The percentage distribution shown in Tables 10 and 11 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 general revenue table with the previous year's percentage distribution of total net general revenue reveals some changes. Total tax revenue for all Canada has increased from 64.1 per cent in the fiscal year ended March 31, 1965, to 65.7 per cent in the fiscal year ended March 31,

1966. The percentage of individual income tax to total net general revenue has increased from 12.1 to 16.4 per cent during the corresponding periods. On the other hand, general sales tax has decreased from 17.1 per cent to 15.9 per cent, and corporation income tax and motor fuel tax have decreased by 0.6 per cent and 1.3 per cent respectively during the same periods. Minor increases and decreases in the percentages of total revenue from other taxes varied slightly between the two periods. Thus, it should be remembered that a decrease in 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, 28.0 per cent. Expenditure on health accounted for 20.2 per cent, and transportation and communications for 18.9 per cent of the total net expenditure.

Tables 12, 13, 14, and 15 – Historical Summaries of Net General Revenue and Expenditure

These tables show the developments that have taken place in provincial government finance in the last five years, (1) by provincial totals of the net general revenue and expenditure, (2) on a net gen-

eral revenue by source, and on a net general expenditure by function basis. Figures for 1955 are also shown in each case.

July 31, 1968.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1966¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	390	132	1,176	956
2	Other	—	—	—	—
	Income:				
3	Corporations ²	9,295	941	7,801	6,868
4	Individuals ³	6,153	1,240	13,771	9,458
5	Property	—	—	98	454
	Sales: ⁵				
6	Alcoholic beverages	6	567	6	6
7	Amusements and admissions	98	90	506	351
8	Motor fuel	12,134	3,582	24,908	20,275
9	Tobacco	1,839	402	6	2,398
10	General	20,235	3,566	21,712	14,889
11	Other commodities and services ⁷	24	—	484	—
12	Succession duties	—	—	—	—
13	Hospital insurance premiums	—	—	6	—
14	Other ⁹	348	13	103	126
15	Totals, taxes	50,516	10,533	70,559	55,775
	Other governments:				
	Government of Canada:				
16	Statutory subsidies	9,656	657	2,132	1,745
17	Federal-Provincial fiscal arrangements	33,849 ¹¹	9,679 ¹¹	47,657 ¹¹	43,114 ¹¹
18	Share of income tax on power utilities	263	57	683	24
19	Contributions ¹³	50,990	8,168	42,172	43,874
20	Totals, Government of Canada	94,758	18,561	92,644	88,757
21	Municipalities — Contributions ¹³	38	2	1,105	—
22	Totals, other governments	94,796	18,563	93,749	88,757
	Privileges, licences and permits:				
23	Liquor control and regulation	4,567	43	254	—
24	Motor vehicles	3,466	974	7,560	6,418
25	Natural resources	3,259	19	1,624	4,993
26	Other	1,174	140	848	1,102
27	Totals, privileges, licenses and permits	12,466	1,176	10,286	12,513
28	Sales and services	2,765	1,133	4,176	3,716
29	Fines and penalties	471	104	526	439
	Interest, discount, premium and exchange: ¹⁴				
30	Interest	353	439	6,078	2,774
31	Profit on foreign exchange	1	—	—	—
32	Other	145	—	42	—
33	Totals, interest, discount, premium and exchange	499	439	6,120	2,774
	Government enterprises:				
34	Net income from sales of alcoholic beverages by Provincial Liquor Commissions	3,896	1,812	15,003	12,224
35	Other ¹⁵	—	—	27	—
36	Totals, government enterprises	3,896	1,812	15,030	12,224
37	Other revenue	307	63	3	161
38	Totals, gross general revenue	165,716	33,823	200,449	176,359
39	Population (000's) ¹⁶	488	109	756	615
40	Gross general revenue per capita (\$)	340	310	265	287

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

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

⁴ Collection of arrears.

⁵ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel tax revenue and to general government expenditure as follows: Nfld. 112; P.E.I. 36; N.S. 129; N.B. 111; Que. 1,282; Ont. 2,015; Man. 328; Sask. 453; Alta. 1,107; B.C. 643. Commission on general and other sales tax collections have also been added back as follows: Nfld. 202; P.E.I. 117; N.S. 599; N.B. 630; Que. 8,722; Ont. 5,904; Man. 412; Sask. 1,140; Alta. 4; B.C. 4,469.

⁶ Taxed under the general sales tax, item 10.

⁷ Nfld. Telegraphic Tax; N.S. Long Distance Telephone Tax; Que. tax on meals and hotels 20,186; tax on telecommunications 4,407.

⁸ Includes 5,573 premiums for medical care insurance.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
14,695	18,031	1,644	1,225	2,999	4,112	45,360	—	—	45,360	1
24,001	611	—	—	—	—	24,612	—	—	24,612	2
144,404	233,734	22,782	16,363	30,617	50,681	523,486	—	—	523,486	3
335,727	292,404	32,385	30,120	41,196	71,899	834,353	—	—	834,353	4
—	1,529	—	5 ⁴	—	8,312	10,398	313	35	10,746	5
—	—	—	6	—	6	567	93	—	660	6
9,102	19,515	1,260	153	1,141	2,268	34,484	14	—	34,498	7
192,304	253,522	39,758	30,468	44,221	57,084	678,256	532	805	679,593	8
35,275	2,078	7,837	3,575	—	—	53,404	—	—	53,404	9
327,598	226,198	—	44,979	—	154,162	813,339	—	—	813,339	10
24,593	—	—	—	—	—	25,101	—	—	25,101	11
35,927	56,968	—	4 ⁴	1 ⁴	14,992	107,892	—	—	107,892	12
—	152,935	13,171	17,965 ⁴	—	—	184,071	—	—	184,071	13
2,376	11,723	1,362	418	281	284	17,034	—	—	17,034	14
1,146,002	1,269,248	120,199	145,275	120,456	363,794	3,352,357	952	840	3,354,149	15
3,962	4,624	2,117	2,124	2,887	1,672	31,576	—	—	31,576	16
212,587	16,837	28,298	29,044	6,008	895	427,968	2,629 ¹²	2,868 ¹²	433,465	17
979	1,321	44	10	2,569	437	6,387	—	—	6,387	18
122,538	308,624	50,975	47,319	75,426	100,064	850,150	818	1,866	852,834	19
340,066	331,406	81,434	78,497	86,890	103,068	1,316,081	3,447	4,734	1,324,262	20
10,459	3,960	1,003	397	10,283	1,253	28,500	—	—	28,500	21
350,525	335,366	82,437	78,894	97,173	104,321	1,344,581	3,447	4,734	1,352,762	22
21,265	30,500	3,121	128	1,295	666	61,839	18	69	61,926	23
57,092	100,664	13,289	9,990	16,673	27,513	243,639	229	85	243,953	24
41,524	45,683	7,349	44,411	257,417	101,962	508,241	38	49	508,328	25
15,893	11,324	1,973	1,891	3,673	3,879	41,897	140	42	42,079	26
135,774	188,171	25,732	56,420	279,058	134,020	855,616	425	245	856,286	27
17,342	31,117	4,602	10,093	12,547	13,654	101,145	41	52	101,238	28
3,667	3,475	792	1,166	2,313	1,378	14,331	38	32	14,401	29
15,412	44,643	12,853	33,768	22,693	5,243	144,256	109	—	144,365	30
—	38	—	432	—	1	472	—	—	472	31
1	187	—	227	—	—	602	—	—	602	32
15,413	44,868	12,853	34,427	22,693	5,244	145,330	109	—	145,439	33
60,376	95,987	17,924	18,443	29,211	41,205	296,081	920	1,157	298,158	34
19,648	—	—	4,725	1,225	—	25,625	—	—	25,625	35
80,024	95,987	17,924	23,168	30,436	41,205	321,706	920	1,157	323,783	36
3,655	836	22	644	434	88	6,213	3	2	6,218	37
1,752,402	1,969,068	264,561	350,087	565,110	663,704	6,141,279	5,935	7,062	6,154,276	38
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	39
308	290	274	369	390	369	313	424	262	313	40

⁹ For breakdown see Explanatory Comment to Table 3.

¹⁰ Consists of additional subsidy 8,000 and annual statutory subsidies 1,656. See also Table 7, items 1, 2 and 3.

¹¹ Includes Atlantic Provinces Adjustment Grant: Nfld. 10,500; P.E.I. 3,500; N.S. 10,500; N.B. 10,500. See also Table 7, item 6.

¹² Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

¹³ See Table 7 for a breakdown of the functions of expenditure toward which the contributions were made.

¹⁴ Excludes net sinking fund earnings as follows: Nfld. — 442; P.E.I. 317; N.S. 4,171; N.B. 3,550; Que. 5,934; Ont. 2,345; Man. 2,949; (reserve for debt retirement); Sask. 390; Alta. nil; B.C. 2,650.

¹⁵ N.S. — Surplus Keltic Lodge; Que. — Contributions from Hydro Electric Commission; Sask. — Profits of Saskatchewan Government Telephones 4,716; Alta. — Treasury Branches net profit 725; Alberta Government Telephone Commission earnings 500.

¹⁶ Population at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	6,590	3,854	5,659	7,951
2	Legislative	583	234	382	714
3	Research, planning and statistics	40	—	58	369
4	Totals, general government	7,213	4,088	6,099	9,034
Protection of persons and property:					
5	Law enforcement	622	115	864	747
Corrections:					
6	Juvenile delinquents	197	23	516	224
7	Other offenders	572	94	5	285
8	Police protection	2,323	182	1,037	747
9	Other	1,132	182	2,161	1,573
10	Totals, protection of persons and property	4,846	596	4,583	3,576
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	56,522	10,484	44,872	49,289
13	Railways	—	48	—	—
14	Telephone, telegraph and wireless	—	—	35	—
15	Waterways	142	13	510	593
16	Other	—	—	22	—
17	Totals, transportation and communications	56,664	10,545	45,439	49,882
Health and social welfare:					
Health:					
18	General health	398	146	389	512
19	Public health	1,803	994	3,884	3,469
20	Medical, dental and allied services	2,732	27	1,023	385
21	Hospital care	30,838	5,828	50,461	37,645
22	Totals, health	35,771	6,995	55,757	41,991
Social welfare:					
23	Old age assistance	4,274	992	4,385	4,343
24	Other aid to the aged	426	2,071	282	213
25	Aid to blind persons	456	66	669	598
26	Aid to disabled persons	1,623	729	3,065	2,083
27	Aid to unemployed and unemployables	12,735	301	6,003	2,305
28	Mothers' allowances	—	255	—	2,130
29	Child welfare	945	236	1,270	969
30	Labour	95	27	253	458
31	Winter work projects in municipalities	236	427	165	—
32	Other social welfare	1,415	104	62	757
33	Totals, social welfare	22,205	5,208	16,154	13,856
34	Totals, health and social welfare	57,976	12,203	71,911	55,847
Recreational and cultural services:					
35	Archives, art galleries, museums and libraries	375	63	892	279
36	Parks, beaches and other recreational areas	305	194	738	239
37	Physical culture	99	59	94	60
38	Other	10	83	293	34
39	Totals, recreational and cultural services	789	399	2,017	612
Education:					
40	Schools operated by local authorities	24,393 ⁵	4,491	28,039	13,181
41	Universities, colleges, and other schools	6,269	1,104	11,287	9,921
42	Education of the handicapped	1,459	33	442	324
43	Superannuation and pensions	— 71 ⁷	3	2,502	594
44	Other	767	157	666	532
45	Totals, education	32,817	5,788	42,936	24,552

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
56,343	69,517	5,143	9,578	8,144	23,424	196,203	656	158	197,017	1
3,419	2,743	587	743	530	973	10,908	50	36	10,994	2
451	3,632	—	218	118	207	5,093	—	95	5,188	3
60,213	75,892	5,730	10,539	8,792	24,604	212,204	706	289	213,199	4
18,648	11,422	2,014	1,900	3,970	3,572	43,874	485	203	44,562	5
1,584	6,262	754	156	3,875	2,002	15,593	—	12	15,605	6
8,459	18,880	1,948	2,170	4,942	8,399	45,754	15	116	45,885	7
28,290	24,578	1,490	1,855	3,057	3,729	67,288	—	445	67,733	8
15,052	18,390	2,461	3,099	6,624	5,361	56,035	36	74	56,145	9
72,033	79,532	8,667	9,180	22,468	23,063	228,544	536	850	229,930	10
1,414	—	17	59	—	—	1,490	3	8	1,501	11
332,655	346,467	42,750	48,009	74,297	96,562	1,101,907	860	205	1,102,972	12
—	861	—	—	—	—	909	—	—	909	13
—	97	—	562	—	—	694	24	—	718	14
460	—	7	527	275	2,154	4,681	158	—	4,839	15
304	—	143	—	7	—	476	—	—	476	16
334,833	347,425	42,917	49,157	74,579	98,716	1,110,157	1,045	213	1,111,415	17
2,078	7,917	1,103	1,184	1,425	1,933	17,085	140	8	17,233	18
15,021	22,741	5,881	5,757	4,171	9,156	73,877	192	913	74,982	19
2,707	4,867	2,327	25,451	5,509	7,786	52,794	—	62	52,856	20
406,544	465,971	61,661	68,666	104,522	104,504	1,338,640	740	2,039	1,341,419	21
429,350	501,496	70,972	101,058	115,627	123,379	1,482,396	1,072	3,022	1,486,490	22
38,704	20,144	4,396	4,272	5,631	5,625	92,766	29	150	92,945	23
7	12,220	989	6,107	1,759	13,752	37,826	12	—	37,838	24
2,454	1,744	397	482	486	685	8,037	6	43	8,086	25
17,644	15,725	1,398	1,689	2,401	2,078	48,435	—	46	48,481	26
83,917	42,135	9,582	10,080	28,360	30,456	225,874	120	153	226,147	27
20,882	16,227	3	3	503	3	39,997	—	—	39,997	28
39,723	15,826	2,973	1,802	3,904	5,586	73,134	111	102	73,347	29
4,686	2,924	517	341	546	651	10,498	—	11	10,509	30
41,640	9,342	1,210	1,847	3,075	4,467	62,409	—	173	62,582	31
13,939	7,063	2,966	3,073	3,329	2,886	35,594	110	19	35,723	32
263,596	143,350	24,428	29,693	49,894	66,186	634,570	388	697	635,655	33
692,946	644,846	95,400	130,751	165,521	189,565	2,116,966	1,460	3,719	2,122,145	34
2,976	3,601	2,680	720	1,770	3,039	16,395	230	11	16,636	35
685	5,721	1,506	3,457	1,538	2,730	17,113	39	34	17,186	36
1,220	214	197	—	49	304	2,296	38	69	2,403	37
3,288	2,179	255	1,850	1,459 ⁴	277	9,728	6	38	9,772	38
8,169	11,715	4,638	6,027	4,816	6,350	45,532	313	152	45,997	39
300,355	379,947	49,334	48,706	94,149	107,031	1,049,626	1,846	2,703 ⁶	1,054,175	40
168,873	128,294	14,362	20,171	60,667	30,528	451,476	356	30	451,862	41
546	9,504	1,209	595	861	951	15,924	3	40	15,967	42
— 367 ⁷	39,383	462	1,391	732	4,339	48,968	—	—	48,968	43
38,014	7,506	1,027	1,168	1,293	1,489	52,619	—	9	52,628	44
507,421	564,634	66,394	72,031	157,702	144,338	1,618,613	2,205	2,782	1,623,600	45

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
46	Fish and game	2,036	197	1,926	906
47	Forests	1,688	182	2,409	5,413
48	Lands: Settlement and agriculture	2,045	1,318	2,331	2,529
49	Minerals and mines	378	—	951	281
50	Water resources	—	—	99	123
51	Other	217	31	217	369
52	Totals, natural resources and primary industries	6,364	1,728	7,933	9,621
53	Trade and industrial development	940	393	1,745	1,116
54	Local government planning and development	783	21	220	472
	Debt charges:				
55	Commission on bond or debenture sales and other management charges	214	3	—	17
56	Discount (or amount amortized) on provincial bond sales	365	44	657	440
57	Interest	11,129	2,999	18,588	13,898
58	Loss on foreign exchange	—	—	—	142
59	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
60	Totals, debt charges exclusive of debt retirement⁶	11,708	3,046	19,245	14,497
61	Unconditional grants to local governments⁹	2,995	432	1,388	9,709
62	Contributions to government enterprises¹¹	1,259	1	419	17
	Other expenditure:				
63	Civil defence	70	24	171	177
64	Housing	139	6	58	—
65	Other ¹²	80	148	462	344
66	Totals, other expenditure	289	178	691	521
67	Totals, gross general expenditure exclusive of debt retirement⁶	184,643	39,418	204,626	179,456
68	Population (000's)¹³	488	109	756	615
69	Gross general expenditure exclusive of debt retirement per capita (\$)	378	362	271	292

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 Replaced by "Social assistance" which is included in item 27.

⁴ Includes expenditures re provincial auditoriums at Edmonton and Calgary 807.

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

⁶ Includes 1,125 paid to federal government day schools for pupils other than Indians and Eskimos; 216 grants to local school districts; and 274 paid to denominational and private schools.

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

⁸ For data on debt retirement see Table 6, item 15.

⁹ See Table 8, for breakdown of all amounts paid to local governments.

¹⁰ Includes compensation to municipalities in lieu of right to impose a retail sales tax 104,574.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
11,426	803	754	454	1,101	2,616	22,219	34	78	22,331	46
21,862	30,312	2,376	1,255	10,025	23,848	99,370	2	10	99,382	47
75,870	24,295	6,149	11,749	14,062	7,708	148,056	19	—	148,075	48
3,810	3,953	561	2,429	5,811	2,820	20,994	22	—	21,016	49
2,641	6,600	16,287	1,435	396	1,309	28,890	- 1	1	28,890	50
4,699	952	1,900	2,780	733	266	12,164	—	—	12,164	51
120,308	66,915	28,027	20,102	32,128	38,567	331,693	76	89	331,858	52
14,751	10,065	2,130	1,933	3,095	1,811	37,979	74	73	38,126	53
1,480	4,626	843	1,832	2,003	525	12,805	155	18	12,978	54
195	331	596	214	104	—	1,674	—	—	1,674	55
2,287	1,957	940	155	—	—	6,845	—	—	6,845	56
72,012	105,847	17,665	29,770	367	182	272,457	332	—	272,789	57
473	530	82	473	—	—	1,700	—	—	1,700	58
8	—	141	—	—	—	149	—	—	149	59
74,975	108,665	19,424	30,612	471	182	282,825	332	—	283,157	60
104,824¹⁰	38,887	3,918	12	18,865	19,004	200,034	189	161	200,384	61
—	579	—	—	—	66,608	68,883	—	—	68,883	62
1,943	2,153	349	103	725	788	6,503	4	10	6,517	63
7,940	1,615	—	15	—	467	10,240	7	47	10,294	64
4,228	1,478	1,982	1,915	275	33,660	44,572	34	6	44,612	65
14,111	5,246	2,331	2,033	1,000	34,915	61,315	45	63	61,423	66
2,006,064	1,959,027	280,419	334,209	491,440	648,248	6,327,550	7,136	8,409	6,343,095	67
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	68
353	289	291	352	339	361	323	510	311	323	69

¹¹ Consists of: Nfld. - Northern Labrador Affairs (net) - 172, Power Commission re rural electrification 1,431; P.E.I. - Industrial Corporation; N.S. - Industrial Estates Ltd.; N.B. - Development Corporation; Ont. - Hydro Electric Power Commission bonus re rural lines; B.C. - Ferry Authority 41,176, Power Commission 150, Pacific Great Eastern Railway 25,282.

¹² Includes P.E.I. - Ruralelectrification bureau 120; N.S. - Atlantic Provinces pavilion at Expo 171, Centennial projects 214; N.B. - Centennial Celebration Committee 107, Atlantic Provinces pavilion at Expo 136, Centennial projects in municipalities 99; Que. - Pavilion at Expo 1,420; celebration of centennial 2,330; rural electrification bureau 138, grants to credit unions 90; Ont. - Centennial Celebration Committee 1,407; Man. - Centennial projects 1,737; Sask. - Forgiveness of 25 per cent of loans made to municipalities 1,915; Alta. - Celebration of centennial 267; B.C. - Home-owners' subsidy 32,286 of which 29,058 was applied to local school district property tax levies, Centennial committee 800, University Endowment Funds 392, Western Canada exhibit at Expo 178.

¹³ Population at June 1, 1965, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1966¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousand of dollars			
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	390	132	1,176	956
2	Other	—	—	—	—
	Income:				
3	Corporations ²	9,295	941	7,801	6,868
4	Individuals ³	6,153	1,240	13,771	9,458
5	Property	—	—	98	454
	Sales ⁴				
6	Alcoholic beverages	6	567	6	6
7	Amusements and admissions	98	90	506	351
8	Motor fuel	12,134	3,582	24,908	20,275
9	Tobacco	1,839	402	6	2,398
10	General	20,235	3,566	21,712	14,889
11	Other commodities and services ⁷	24	—	484	—
12	Succession duties	—	—	—	—
13	Hospital insurance premiums	—	—	6	—
14	Other ⁹	348	13	103	126
15	Totals, taxes	50,516	10,533	70,559	55,775
	Government of Canada:				
16	Statutory subsidies	9,656 ¹⁰	657	2,132	1,745
17	Federal-Provincial fiscal arrangements	33,849 ¹¹	9,679 ¹¹	47,657 ¹¹	43,114 ¹¹
18	Share of income tax on power utilities	263	57	683	24
19	Totals, Government of Canada	43,768	10,393	50,472	44,883
	Privileges, licences, and permits:				
20	Liquor control and regulation	4,567	43	254	—
21	Motor vehicles	3,466	974	7,560	6,418
22	Natural resources	3,259	19	1,624	4,993
23	Other	1,174	140	848	1,101
24	Totals, privileges, licences, and permits	12,466	1,176	10,286	12,513
25	Sales and services	561	441	3,529	2,326
26	Fines and penalties	471	104	526	439
	Government enterprises:				
27	Net income from sales of alcoholic beverages by Provincial Liquor Commissions	3,896	1,812	15,003	12,224
28	Other ¹²	—	—	27	—
29	Totals, government enterprises	3,896	1,812	15,030	12,224
30	Other revenue	307	63	3	161
31	Totals, net general revenue	111,985	24,522	150,405	128,321
32	Population (000's) ¹⁴	488	109	756	615
33	Net general revenue per capita (\$)	229	225	199	209

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

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

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

⁴ Collection of arrears.

⁵ See Table 1, footnote 5.

⁶ Taxed under the general sales tax, item 10.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousand of dollars										
14,695	18,031	1,644	1,225	2,999	4,112	45,360	—	—	45,360	1
24,001	611	—	—	—	—	24,612	—	—	24,612	2
144,404	233,734	22,782	16,363	30,617	50,681	523,486	—	—	523,486	3
335,727	292,404	32,385	30,120	41,196	71,899	834,353	—	—	834,353	4
—	1,529	—	5 ⁴	—	8,312	10,398	313	35	10,746	5
—	—	—	6	—	6	567	93	—	660	6
9,102	19,515	1,260	153	1,141	2,268	34,484	14	—	34,498	7
192,304	253,522	39,758	30,468	44,221	57,084	678,256	532	805	679,593	8
35,275	2,078	7,837	3,575	—	6	53,404	—	—	53,404	9
327,598	226,198	—	44,979	—	154,162	813,339	—	—	813,339	10
24,593	—	—	—	—	—	25,101	—	—	25,101	11
35,927	56,968	—	4 ⁴	1 ⁴	14,992	107,892	—	—	107,892	12
—	152,935	13,171	17,965 ⁴	—	—	184,071	—	—	184,071	13
2,376	11,723	1,362	418	281	284	17,034	—	—	17,034	14
1,146,002	1,269,248	120,199	145,275	120,456	363,794	3,352,357	952	840	3,354,149	15
3,962	4,624	2,117	2,124	2,887	1,672	31,576	—	—	31,576	16
212,587	16,837	28,298	29,044	6,008	895	427,968	2,629 ¹²	2,868 ¹²	433,465	17
979	1,321	44	10	2,569	437	6,387	—	—	6,387	18
217,528	22,782	30,459	31,178	11,464	3,004	465,931	2,629	2,868	471,428	19
21,265	30,500	3,121	128	1,295	666	61,839	18	69	61,926	20
57,092	100,664	13,289	9,990	16,673	27,513	243,639	229	85	243,953	21
41,524	45,683	7,349	44,411	257,417	101,962	508,241	38	49	508,328	22
15,893	11,324	1,973	1,890	3,556	3,818	41,718	140	42	41,900	23
135,774	188,171	25,732	56,419	278,941	133,959	855,437	425	245	856,107	24
12,856	22,496	3,659	8,585	9,265	10,716	74,434	41	52	74,527	25
3,667	3,475	792	1,166	2,313	1,378	14,331	38	32	14,401	26
60,376	95,987	17,924	18,443	29,211	41,205	296,081	920	1,157	298,158	27
19,648	—	—	4,725	1,225	—	25,625	—	—	25,625	28
80,024	95,987	17,924	23,168	30,436	41,205	321,706	920	1,157	323,783	29
3,655	836	22	642	434	88	6,211	3	2	6,216	30
1,599,506	1,602,995	198,787	266,433	453,309	554,144	5,090,407	5,008	5,196	5,100,611	31
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	32
281	236	206	280	313	308	260	358	192	260	33

¹ See Table 1, footnote 7.

² Includes 5,573 premiums for medical care insurance.

³ For breakdown see Explanatory Comment to Table 3.

⁴ See Table 1, footnote 10.

⁵ See Table 1, footnote 11.

⁶ See Table 1, footnote 12.

⁷ See Table 1, footnote 13.

⁸ Population at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousand of dollars					
General government:					
1	Executive and administrative ²	6,590	3,854	5,659	6,930
2	Legislative	583	234	382	714
3	Research, planning and statistics	40	—	58	331
4	Totals, general government	7,213	4,088	6,099	7,975
Protection of persons and property:					
5	Law enforcement	622	115	864	747
Corrections:					
6	Juvenile delinquents	173	23	463	173
7	Other	565	94	5	265
8	Police protection	2,323	182	1,037	747
9	Other	1,118	182	2,161	1,573
10	Totals, protection of persons and property	4,801	596	4,530	3,505
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	32,377	7,647	34,796	33,262
13	Railways	—	48	—	—
14	Telephone, telegraph and wireless	—	—	35	—
15	Waterways	142	13	510	593
16	Other	—	—	22	—
17	Totals, transportation and communications	32,519	7,708	35,363	33,855
Health and social welfare:					
Health:					
18	General health	289	146	158	395
19	Public health	1,027	449	2,594	2,261
20	Medical, dental and allied services	2,634	26	894	262
21	Hospital care	16,265	3,000	29,990	21,570
22	Totals, health	20,215	3,621	33,636	24,489
Social welfare:					
23	Old age assistance	2,148	493	2,193	2,177
24	Other aid to the aged	135	1,871	282	213
25	Aid to blind persons	152	19	178	160
26	Aid to disabled persons	819	370	1,533	1,052
27	Aid to unemployed and unemployables	8,296	59	4,058	836
28	Mothers' allowances	—	255	—	2,130
29	Child welfare	917	236	1,234	969
30	Labour	95	27	246	458
31	Winter works projects in municipalities	—	185	54	—
32	Other social welfare	1,360	83	62	678
33	Totals, social welfare	13,922	3,480	9,840	8,673
34	Totals, health and social welfare	34,137	7,101	43,476	33,162
Recreational and cultural services:					
35	Archives, art galleries, museums and libraries	351	63	892	279
36	Parks, beaches and other recreational areas	245	174	657	206
37	Physical culture	64	31	68	1
38	Other	10	83	293	34
39	Totals, recreational and cultural services	670	351	1,910	520
Education:					
40	Schools operated by local authorities	24,233 ⁵	4,491	28,039	13,181
41	Universities, colleges and other schools	2,240	656	8,528	6,886
42	Education of the handicapped	1,453	33	348	324
43	Superannuation and pensions	71 ⁷	3	2,502	594
44	Other	767	133	646	517
45	Totals, education	28,622	5,316	40,063	21,502

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousand of dollars										
56,332	69,517	5,143	9,550	8,144	23,424	195,143	656	158	195,957	1
3,419	2,743	587	743	530	973	10,908	50	36	10,994	2
451	3,632	—	218	75	207	5,012	—	95	5,107	3
60,202	75,892	5,730	10,511	8,749	24,604	211,063	706	289	212,058	4
18,648	11,422	2,014	1,900	3,970	3,571	43,873	485	203	44,561	5
1,584	5,957	747	149	3,830	1,985	15,084	—	12	15,096	6
8,459	15,782	1,894	2,122	4,415	8,349	41,950	15	116	42,081	7
28,290	24,578	1,490	1,855	3,057	3,729	67,288	—	445	67,733	8
15,052	18,390	2,461	3,099	6,624	5,353	56,013	36	74	56,123	9
72,033	76,129	8,606	9,125	21,896	22,987	224,208	536	850	225,594	10
1,414	—	17	59	—	—	1,490	3	8	1,501	11
288,402	337,406	41,725	47,047	74,064	94,707	991,433	860	205	992,498	12
—	861	—	—	—	—	909	—	—	909	13
—	97	—	561	—	—	693	24	—	717	14
460	—	7	527	275	2,154	4,681	158	—	4,839	15
304	—	143	—	7	—	476	—	—	476	16
290,580	338,364	41,892	48,194	74,346	96,861	999,682	1,045	213	1,000,940	17
2,078	5,785	387	786	1,145	1,516	12,685	119	2	12,806	18
13,592	13,539	4,311	3,785	1,945	5,716	49,219	124	757	50,100	19
2,707	3,932	1,920	25,341	5,418	7,786	50,921	—	57	50,978	20
401,464	289,608	37,148	41,458	54,094	60,437	955,034	337	604	955,975	21
419,841	312,864	43,766	71,370	62,602	75,455	1,067,859	580	1,420	1,069,859	22
38,647	10,000	2,195	2,166	2,963	2,778	65,760	14	76	65,850	23
7	6,773	989	5,586	1,758	12,820	30,434	12	—	30,446	24
2,454	577	145	234	201	327	4,447	2	11	4,460	25
17,644	7,772	711	864	1,623	1,016	33,404	—	26	33,430	26
73,955	20,121	3,991	5,678	17,387	10,431	144,694	36	88	144,818	27
20,882	16,227	—	—	503	—	39,997	—	—	39,997	28
37,511	15,633	2,973	1,665	3,804	5,020	69,962	63	100	70,125	29
4,686	2,924	517	341	546	651	10,491	—	11	10,502	30
17,138	2,974	95	514	900	493	22,353	—	172	22,525	31
13,882	6,481	2,644	2,946	3,257	2,569	33,962	100	19	34,081	32
226,806	89,482	14,260	19,994	32,942	36,105	455,504	227	503	456,234	33
646,647	402,346	58,026	91,364	95,544	111,560	1,523,363	807	1,923	1,526,093	34
2,811	3,601	1,607	720	1,608	2,587	14,519	230	11	14,760	35
685	5,719	1,506	3,424	1,526	2,730	16,872	26	21	16,919	36
1,220	171	121	—	37	235	1,948	15	48	2,011	37
3,288	2,179	255	1,349	1,459 ⁴	277	9,227	4	25	9,256	38
8,004	11,670	3,489	5,493	4,630	5,829	42,566	275	105	42,946	39
295,925	357,281	46,318	47,867	94,149	91,078	1,002,562	1,846	2,684 ⁶	1,007,092	40
143,113	94,804	13,602	18,133	44,762	26,438	359,162	267	29	359,458	41
546	9,263	1,209	488	821	877	15,362	3	40	15,405	42
— 367 ⁷	39,383	462	1,391	732	4,339	48,968	—	—	48,968	43
37,466	7,308	1,005	1,105	1,288	1,445	51,680	—	9	51,689	44
476,683	508,039	62,596	68,984	141,752	124,177	1,477,734	2,116	2,762	1,482,612	45

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousand of dollars			
	Natural resources and primary industries:				
46	Fish and game	1,781	194	530	608
47	Forests	1,505	142	2,146	4,450
48	Lands: Settlement and agriculture	1,639	985	1,979	1,778
49	Minerals and mines	378	—	810	281
50	Water resources	—	—	99	113
51	Other	217	31	217	369
52	Totals, natural resources and primary industries	5,520	1,352	5,781	7,599
53	Trade and industrial development	940	383	1,712	1,097
54	Local government planning and development	783	21	220	472
	Debt charges: ⁶				
55	Commission on bond or debenture sales and other management charges	214	3	—	17
56	Discount (or amount amortized) on provincial bond sales	360	44	657	440
57	Interest	10,635	2,560	12,468	11,124
58	Loss on foreign exchange	—	—	—	142
59	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
60	Totals, debt charges exclusive of debt retirement ⁹	11,209	2,607	13,125	11,723
61	Unconditional grants to local governments ¹⁰	2,995	432	1,388	9,709
62	Contributions to government enterprises ¹²	1,259	1	419	17
	Other expenditure:				
63	Civil defence	25	7	71	34
64	Housing	139	6	58	—
65	Other ¹³	80	148	367	248
66	Totals, other expenditure	244	161	496	282
67	Totals, net general expenditure exclusive of debt retirement ¹⁰	130,912	30,117	154,582	131,418
68	Population (000's) ¹⁴	488	109	756	615
69	Net general expenditure exclusive of debt retirement per capita (\$)	268	276	204	214

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 See Table 2, footnote 3.

⁴ See Table 2, footnote 4.

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

⁶ See Table 2, footnote 6.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
11,230	797	709	374	1,101	2,616	19,940	34	78	20,052	46
19,808	28,556	1,933	884	9,015	22,002	90,441	2	10	90,453	47
65,672	20,873	4,901	9,177	13,496	6,894	127,394	19	—	127,413	48
3,201	3,953	561	2,429	5,811	2,329	19,753	2	—	19,755	49
2,641	4,604	8,866	1,435	396	1,274	19,428	- 1	1	19,428	50
4,355	952	1,900	2,695	733	266	11,735	—	—	11,735	51
106,907	59,735	18,870	16,994	30,552	35,381	288,691	56	89	288,836	52
14,685	10,040	2,052	1,803	3,095	1,811	37,618	74	73	37,765	53
1,474	4,626	843	1,826	2,003	525	12,793	155	18	12,966	54
195	331	596	212	104	—	1,672	—	—	1,672	55
2,287	1,957	940	- 504	—	—	6,181	—	—	6,181	56
56,599	61,017	4,812	- 3,998	- 22,326	- 5,062	127,829	223	—	128,052	57
473	492	82	473	—	—	1,662	—	—	1,662	58
8	—	141	—	—	—	149	—	—	149	59
59,562	63,797	6,571	- 3,817	- 22,222	- 5,062	137,493	223	—	137,716	60
104,824¹¹	38,837	3,918	12	18,865	19,004	200,034	189	161	200,384	61
—	579	—	—	—	66,608	68,883	—	—	68,883	62
411	456	70	51	154	276	1,555	4	10	1,569	63
7,940	1,615	—	15	—	467	10,240	—	44	10,284	64
3,216	779	1,982	—	275	33,660	40,755	23	6	40,784	65
11,567	2,850	2,052	66	429	34,403	52,550	27	60	52,637	66
1,853,168	1,592,954	214,645	250,555	379,639	538,688	5,276,678	6,209	6,543	5,289,430	67
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	68
326	235	222	264	262	300	269	444	242	269	69

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

⁸ Negative amounts indicate excess of revenue over expenditure.

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

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

¹¹ See Table 2, footnote 10.

¹² See Table 2, footnote 11.

¹³ See Table 2, footnote 12.

¹⁴ Population at June 30, 1965 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, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	141,460	30,433	151,125	156,357
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	6,452	4,249	1,917	1,293
3	Capital account revenue	29,456	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts	236	—	33,752	2,701
5	Revenue deducted from capital expenditure in public accounts	977	3,094	11,014	18,107
6	Expenditure deducted from revenue in public accounts	314	153	738	741
7	Unremitted revenue from liquor operations	—	—	885	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	15	1,628	—
9	Liquor board revenue other than from liquor sales	—	—	220	—
10	Other	—	—	—	27
11	Total additions	37,435	7,511	50,154	22,869
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	189	2,428	331	406
13	Refunds of current year's revenue included in expenditure in public accounts	—	61	—	—
14	Sinking fund earnings included in revenue in public accounts	—	—	—	—
15	Revenue of working capital funds to be offset against expenditure	388	—	238	185
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	875	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	555	—	—	1,023
19	To deduct amount turned over by liquor board in excess of profits on sales	12	—	—	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	—	—	—
21	Non-revenue and surplus receipts	490	12	16	803
22	Non revenue items — Loans and repayments	—	—	—	—
23	Non revenue items included in capital account	4,385	—	—	—
24	Collection of pre-Union assets	11	—	—	—
25	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
26	Special fund expenditure included in provincial ordinary revenue	5,985	—	—	—
27	Special fund expenditure included in revenue of other special funds	—	—	—	—
28	Provincial ordinary expenditure included in special fund revenue	289	1,620	245	450
29	Provincial ordinary expenditure included in capital revenue	—	—	—	—
30	Intervote transfer	—	—	—	—
31	Total deductions	13,179	4,121	830	2,867
32	Gross general revenue (Table 1, item 38)	165,716	33,823	200,449	176,359
	To arrive at "net general revenue"				
	Deduct:				
33	Interest, discount, premium and exchange	499	439	6,120	2,774
34	Grants-in-aid and shared-cost contributions	51,028	8,170	43,277	43,874
35	Institutional revenue	2,204	692	647	1,390
36	Net general revenue (Table 3, item 31)	111,985	24,522	150,405	128,321

¹ See Appendix B page 73 for a complete listing of the administrative or special funds included in these statistics.

² Special revenue housing account 158; Amortization account — grant from Federal Government 311.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1966

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,601,624	1,442,845	210,708	254,417	575,695	544,686	7,551	8,235	1
3,393	400,868	55,168	40,808	2,593	3,567	—	—	2
93	1,401	97,303	—	62,051	—	1,063	2,742	3
103,428	143,918	23,434	72,853	—	107,901	—	—	4
63,762	48,781	12	1,975	—	—	—	—	5
20,684	7,919	740	1,593	1,111	5,122	— 12	—	6
—	—	—	3,572	—	187	—	—	7
—	—	—	—	—	3,734	—	—	8
—	1,540	14	—	546	—	—	—	9
—	—	—	—	—	—	—	469 ²	10
191,360	604,427	176,671	120,801	66,301	120,511	1,051	3,211	11
9,070	12,150	544	1,157	6,384	—	1,736	48	12
60	—	—	—	—	—	—	—	13
5,934	2,750	—	—	—	—	—	—	14
—	—	—	—	—	—	176	—	15
—	—	4	94	237	—	—	—	16
—	—	9	—	6,073	—	—	—	17
11,047	—	—	270	7,579	—	—	—	18
—	—	—	—	—	—	—	1,493	19
2,938	—	—	—	—	—	—	47	20
11,533 ¹	768	493	791	856	410	— 12	—	21
—	—	—	—	—	—	—	2,796	22
—	—	87,833	—	53,966	—	—	—	23
—	—	—	—	—	—	—	—	24
—	—	19,768	—	—	—	—	—	25
—	2,386	—	2,562	9	—	—	—	26
—	—	—	—	—	—	—	—	27
—	60,150	14,167	20,257	—	1,083	—	—	28
—	—	—	—	—	—	767	—	29
—	—	—	—	1,782	—	—	—	30
40,582	78,204	122,818	25,131	76,886	1,493	2,667	4,384	31
1,752,402	1,969,068	264,561	350,087	565,110	663,704	5,935	7,062	32
15,413	44,868	12,853	34,427	22,693	5,244	109	—	33
132,997	312,584	51,978	47,716	85,709	101,317	818	1,866	34
4,486	8,621	943	1,511	3,399	2,999	—	—	35
1,599,506	1,602,995	198,787	266,433	453,309	554,144	5,008	5,196	36

¹ Includes refunds of previous years' expenditure 5,050, and federal contributions pertaining to previous years concerning certain joint programmes 6,483.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Provincial ordinary expenditure per public accounts	134,425	28,477	138,157	146,438
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ¹	10,748	4,130	2,911	1,118
3	Capital account expenditure	56,879	9,048	17,584	18,675
4	Revenue deducted from ordinary expenditure in public accounts	236	—	33,752	2,701
5	Revenue deducted from capital expenditure in public accounts	977	3,094	11,014	18,107
6	Expenditure deducted from revenue in public accounts	314	153	738	741
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	21	196	1
9	Liquor board expenditure other than liquor selling costs	—	—	1,107	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Other	—	—	—	—
12	Total additions	69,154	16,446	67,302	41,343
	Deduct:				
13	Refunds of current year's expenditure included in revenue in public accounts	189	2,428	331	406
14	Refunds of current year's revenue included in expenditure in public accounts	—	61	—	—
15	Debt retirement included in ordinary expenditure	4,772	1,229	—	6,214
16	Revenue of working capital funds to be offset against expenditure	388	—	238	185
17	Operating surplus of working capital funds to be offset against expenditure	—	—	—	—
18	Offsets to adjust contributions to and from government enterprises to a "net" basis	875	—	—	—
19	Employees' contributions to superannuation plan to be offset against expenditure	555	—	—	1,023
20	Contributions to liquor boards offset against liquor profits	808	—	—	—
21	Non-expense and surplus payments	—	117	19	47
22	Non expenditure items — Loans and repayments	—	50	—	—
23	Non expenditure items included in capital account	5,075	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	5,985	—	—	—
25	Special fund expenditure included in revenue of other special funds	—	—	—	—
26	Provincial ordinary expenditure included in special fund revenue	289	1,620	245	450
27	Intervote transfer	—	—	—	—
28	Total deductions	18,936	5,505	833	8,325
29	Gross general expenditure exclusive of debt retirement (Table 2, item 67)	184,643	39,418	204,626	179,456
	To arrive at "net general expenditure":				
	Deduct:				
30	Interest, discount, premium and exchange	499	439	6,120	2,774
31	Grants-in-aid and shared-cost contributions	51,028	8,170	43,277	43,874
32	Institutional revenue	2,204	692	647	1,390
33	Net general expenditure exclusive of debt retirement (Table 4, item 67)	130,912	30,117	154,582	131,418

¹ Total "budgetary" expenditure including capital expenditure 37,998.

² See Appendix B, page 73 for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1966**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,571,879	1,214,749	195,442	243,860 ¹	415,490	533,799	7,088	7,577	1
2,959	375,815	54,549	38,148	2,326	2,300	-	-	2
249,470	282,949	110,288	-	199,415	-	2,727	2,730	3
103,428	143,918	23,434	72,853	-	107,901	-	-	4
63,762	48,781	12	1,975	-	-	-	-	5
20,684	7,919	740	1,593	1,111	5,122	- 12	-	6
-	294	-	-	-	-	-	-	7
-	-	-	-	-	-	-	-	8
-	1,501	14	321	-	136	-	-	9
-	-	-	-	-	-	-	-	10
39,172	-	-	-	-	-	-	185 ³	11
479,475	861,177	189,037	114,890	202,852	115,459	2,715	2,915	12
9,070	12,150	544	1,161	6,384	-	1,736	48	13
60	-	-	-	-	-	-	-	14
19,426	41,500	11,381	-	1,637	-	-	-	15
-	-	-	-	-	-	-	-	16
-	-	4	94	237	-	176	-	17
-	-	9	-	6,073	-	-	-	18
11,047	-	-	270	7,579	-	-	-	19
5,687	713	149	197	454	- 73	- 12	1,369	20
-	-	-	-	-	-	-	666	21
-	-	59,619	-	102,747	-	-	-	22
-	-	-	-	-	-	-	-	23
-	2,386	-	2,562	9	-	-	-	24
-	-	-	-	-	-	-	-	25
-	60,150	14,167	20,257	-	1,083	767	-	26
-	-	18,187	-	1,782	-	-	-	27
45,290	116,899	104,060	24,541	126,902	1,010	2,667	2,083	28
2,006,064	1,959,027	280,419	334,209	491,440	648,248	7,136	8,409	29
15,413	44,868	12,853	34,427	22,693	5,244	109	-	30
132,997	312,584	51,978	47,716	85,709	101,317	818	1,866	31
4,486	8,621	943	1,511	3,399	2,999	-	-	32
1,853,168	1,592,954	214,645	250,555	379,639	538,688	6,209	6,543	33

¹ Special expenditure re housing account.

² Debt retirement 11,231 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
	Statutory subsidies:				
1	Under BNA Act	1,656	657	2,132	1,745
2	Newfoundland additional grant	8,000	—	—	—
3	Sub-totals	9,656	657	2,132	1,745
	Federal-Provincial fiscal arrangements:				
4	Share of federal estate tax (1965-66)	803	163	1,884	2,282
5	Equalization (1965-66)	23,625	5,905	33,712	29,100
6	Atlantic Provinces additional grant	10,500	3,500	10,500	10,500
7	Share of federal estate tax (1964-65)	338	31	- 1,644	265
8	Equalization (1964-65)	- 1,664	65	2,813	642
9	Established Programs (Interim Arrangements Act) for fiscal year 1965-66	—	—	—	—
10	Sub-totals	33,602	9,664	47,265	42,789
	Federal-Provincial Tax-sharing arrangement 1956 adjust- ment, for fiscal years 1957-61:				
11	Succession duty rentals	44	- 7	1,398	- 5,629
12	Equalization	203	64	- 1,006	5,954
13	Stabilization	—	- 42	—	—
14	Sub-totals	247	15	392	325
15	Share of income tax on power utilities	263	57	683	24
16	Totals, Government of Canada (items 16 to 18).....	43,768	10,393	50,472	44,883
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
17	Trans-Canada highway	21,177	1,091	8,270	13,381
18	Railway grade crossing fund	—	—	41	89
19	Roads to resources	1,268	497	204	720
20	Other highways, roads and bridges	1,700	1,249	1,169	1,826
21	Totals, highways, roads and bridges	24,145	2,837	9,684	16,016
	Health and social welfare:				
22	Hospital insurance and diagnostic services	11,667	2,382	18,610	14,680
	General health grants:				
23	Hospital construction	994	201	1,384	219
24	General public health	362	178	807	582
25	Tuberculosis control	184	34	59	72
26	Mental health	181	129	352	311
27	Professional training	91	11	52	65
28	Cancer control	3	16	44	68
29	Public health research	18	19	179	52
30	Medical rehabilitation and crippled children	98	11	89	99
31	Child and maternal health	46	7	68	75
32	Other health	—	—	—	103
33	Old age assistance	2,126	499	2,192	2,166
34	Allowances to blind persons	304	47	491	438
35	Disabled persons allowances	804	359	1,532	1,031
36	Unemployment assistance	4,638	360	1,914	1,469
37	Vocational rehabilitation - Disabled persons.....	55	10	31	62
38	Winter works projects in municipalities	236	242	111	11
39	Other social welfare	—	11	31	17
40	Totals, health and social welfare	21,807	4,516	27,946	21,520
	Recreational and cultural services:				
41	Camp ground and picnic area development	60	20	81	33
42	Fitness and amateur sport	35	28	26	59
43	Centennial Commission	—	—	95	1,117
44	Other recreational and cultural services	—	—	—	—
45	Totals, recreational and cultural services	95	48	202	1,209
	Education:				
	Vocational training:				
46	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	439	161	125	642
47	Vocational high school training program	10	49	150	130

See footnotes at end of table.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
3,962	4,624	2,117	2,124	2,887	1,672	23,576	—	—	23,576	1
—	—	—	—	—	—	8,000	—	—	8,000	2
3,962	4,624	2,117	2,124	2,887	1,672	31,576	—	—	31,576	3
10,647	15,977	3,015	1,920	4,691	—	41,382	—	—	41,382	4
121,330	—	24,271	28,910	—	—	266,853	2,629 ¹	2,868 ¹	272,350	5
—	—	—	—	—	—	35,000	—	—	35,000	6
1,812	860	— 735	328	36	—	1,291	—	—	1,291	7
- 2,594	—	1,294	- 2,494	565	—	- 1,373	—	—	- 1,373	8
81,462 ²	—	—	—	—	—	81,462	—	—	81,462	9
212,657	16,837	27,845	28,664	5,292	—	424,615	2,629	2,868	430,112	10
—	—	676	120	789	3,621	1,012	—	—	1,012	11
- 70	—	- 223	260	- 73	- 2,102	3,007	—	—	3,007	12
—	—	—	—	—	- 624	- 666	—	—	- 666	13
- 70	—	453	380	716	895	3,353	—	—	3,353	14
979	1,321	44	10	2,569	437	6,387	—	—	6,387	15
217,528	22,782	30,459	31,178	11,464	3,004	465,931	2,629	2,868	471,428	16
34,748	3,020	166	227	19	1,745	83,844	—	—	83,844	17
500	834	—	—	—	110	1,574	—	—	1,574	18
2,921	750	859	671	424	491	8,805	—	—	8,805	19
—	497	—	—	—	—	6,441	—	—	6,441	20
38,169	5,101	1,025	898	443	2,346	100,664	—	—	100,664	21
—	166,407	23,555	25,188	36,352	40,602	339,443	403	1,362	341,208	22
4,261	6,953	79	1,184	1,601	1,459	18,335	—	73	18,408	23
—	4,699	894	721	1,193	1,483	10,919	21	151	11,091	24
—	845	87	81	127	185	1,674	24	3	1,701	25
—	2,777	442	352	645	638	5,827	44	—	5,871	26
—	599	90	84	128	296	1,416	—	5	1,421	27
—	497	—	417	205	259	1,509	—	2	1,511	28
1,102	1,448	626	293	140	417	4,294	—	6	4,300	29
—	930	145	110	91	260	1,833	—	2	1,835	30
—	384	70	199	68	—	917	—	—	917	31
—	—	—	—	—	—	103	—	—	103	32
—	15,591	2,201	2,209	2,668	2,896	32,548	15	74	32,637	33
—	1,172	252	248	285	358	3,595	4	32	3,631	34
—	7,953	690	834	778	1,062	15,043	1	20	15,064	35
10,019	22,207	5,588	4,388	10,952	20,025	81,560	131	65	81,756	36
—	501	171	75	27	—	932	—	—	932	37
24,490	6,368	1,115	1,333	2,175	3,974	40,055	—	1	40,056	38
43	166	151	57	44	116	636	10	—	646	39
39,915	239,497	36,156	37,773	57,479	74,030	560,639	653	1,796	563,088	40
—	—	—	33	12	—	239	13	13	265	41
—	43	76	26	12	69	374	23	21	418	42
1,012	699	534	475	162	452	4,546	—	—	4,546	43
165	—	—	—	—	—	165	2	13	180	44
1,177	742	610	534	186	521	5,324	38	47	5,409	45
24,264	31,531	1,771	847	10,212	15,442	85,434	89	—	85,523	46
—	939	165	165	65	242	1,915	—	19	1,934	47

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966 - 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:				
	Education - Concluded:				
	Vocational training - Concluded:				
48	Technician training	92	—	21	147
49	Trade and other occupational training	2,559	59	738	1,339
50	Training in cooperation with industry	—	2	12	—
51	Training of unemployed	779	90	877	192
52	Training of disabled persons	35	3	99	33
53	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators	30	3	5	69
54	Training for federal departments and agencies	6	—	26	—
55	Assistance to students	8	—	—	15
56	Technical and vocational correspondence courses	—	—	2	—
57	Apprenticeship training	96	21	—	340
58	Citizenship and language instruction for immigrants	—	1	—	—
59	Other	—	2 ¹	—	—
60	Totals, education	4,054	391	2,055	2,907
	Natural resources and primary industries:				
	Fish and game:				
61	Construction of vessels	105	—	1,184	298
62	Fisheries development	150	3	211	—
	Forests:				
63	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement	183	40	145	948
	Lands: Settlement and agriculture:				
64	Agricultural assistance re adverse weather	—	—	—	—
65	Agriculture Rehabilitation and Development Act	391	230	469	511
66	Agricultural lime assistance	—	66	110	100
67	Crop insurance payments	—	8	—	—
68	Other agricultural grants	15	2	32	155
69	Water resources: Conservation and control	—	—	—	10
70	Other natural resources and primary industries grants	—	—	1	—
71	Totals, natural resources and primary industries	844	349	2,152	2,022
	Other expenditure:				
72	Civil defence	45	17	100	143
73	Other	—	10	33	57
74	Totals, other expenditure	45	27	133	200
75	Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 19)	50,990	8,168	42,172	43,874
76	Totals, received from Government of Canada	94,758	18,561	92,644	88,757
	From local governments:				
	Shared-cost contributions:				
77	Law enforcement	—	—	—	—
78	Corrections - Juvenile delinquents	—	—	—	—
79	Highways, roads and bridges	—	—	392	—
80	Hospital care	—	—	—	—
81	General and public health and medical services	—	2	—	—
82	Aid to unemployed and unemployables	—	—	—	—
83	Child welfare	—	—	12	—
84	Other social welfare	—	—	—	—
85	Education	—	—	701	—
86	Land drainage and improvement	—	—	—	—
87	Miscellaneous	38	—	—	—
88	Totals, received from local governments (Table 1, item 21)	38	2	1,105	—
89	Totals, received from all governments	94,796	18,563	93,749	88,757

¹ Subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

² Includes 55,142 representing the tax equalization and operating cost adjustment grant for the fifteen month period January 1965 to March 1966 inclusive. Under the Established Programs (Interim arrangements) Act the contracting out arrangements with respect to the hospital insurance program was to be effective as of January 1, 1965, but the Act did not receive Royal Assent until April 3, 1965. The payment to Quebec of 32,160 for the months of January to March 1965 included above was recovered from the payments to Quebec under the Act. See also page 7 of text.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966 — Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
308	1,288	161	253	749	845	3,864	—	—	3,864	48
925	3,815	470	855	3,168	2,099	16,027	—	—	16,027	49
439	65	7	—	5	187	717	—	—	717	50
2,885	16,064	935	420	756	933	23,931	—	—	23,931	51
52	200	125	58	12	49	666	—	—	666	52
38	34	40	2	130	26	377	—	—	377	53
—	39	—	—	—	—	71	—	—	71	54
143	260	6	71	10	30	543	—	—	543	55
17	—	—	—	—	1	20	—	—	20	56
—	91	40	197	204	84	1,073	—	—	1,073	57
—	233	—	7	5	14	260	—	1	261	58
—	—	—	—	—	—	2	—	—	2	59
29,071	54,559	3,720	2,875	15,316	19,952	134,900	89	20	135,009	60
168	—	—	—	—	—	1,755	—	—	1,755	61
—	—	—	—	—	—	364	—	—	364	62
2,054	1,756	443	371	866	1,846	8,652	—	—	8,652	63
2,727	2,700	—	—	—	—	5,427	—	—	5,427	64
6,176	192	803	2,570	445	728	12,515	—	—	12,515	65
1,205	42	—	—	—	64	1,587	—	—	1,587	66
—	—	488	123	—	—	619	—	—	619	67
—	311	9	94	41	22	681	—	—	681	68
—	1,995	7,400	—	—	35	9,440	—	—	9,440	69
372	7	—	80	—	—	460	20	—	480	70
12,702	7,003	9,143	3,238	1,352	2,695	41,500	20	—	41,520	71
1,438	1,697	243	52	571	512	4,818	—	—	4,818	72
66	25	78	1,949	79	8	2,305	18	3	2,326	73
1,504	1,722	321	2,001	650	520	7,123	18	3	7,144	74
122,538	308,624	50,975	47,319	75,426	100,064	850,150	818	1,866	852,834	75
340,066	331,406	81,434	78,497	86,890	103,068	1,316,081	3,447	4,734	1,324,262	76
—	—	—	—	—	—	—	—	—	—	77
—	—	—	—	32	—	32	—	—	32	78
6,084	3,960	—	64	—	—	10,500	—	—	10,500	79
—	—	—	—	10,251 ⁴	—	10,251	—	—	10,251	80
1,327	—	426	333	—	302	2,390	—	—	2,390	81
—	—	—	—	—	—	—	—	—	—	82
2,212	—	—	—	—	566	2,790	—	—	2,790	83
14	—	—	—	—	201	215	—	—	215	84
—	—	—	—	—	184	885	—	—	885	85
109	—	—	—	—	—	109	—	—	109	86
713 ⁵	—	577 ⁶	—	—	—	1,328	—	—	1,328	87
10,459	3,960	1,003	397	10,283	1,253	28,500	—	—	28,500	88
350,525	335,366	82,437	78,894	97,173	104,321	1,344,581	3,447	4,734	1,352,762	89

³ Grant for youth travel program.

⁴ Municipal contributions for hospital insurance.

⁵ Includes municipal contributions for work done in mining villages 590, and for civil protection 94.

⁶ Includes contribution to Manitoba Centennial Corporation from city of Winnipeg 505, town of Tuxedo 34; and from various municipalities for emergency measures 36.

TABLE 8. Transfers to Other Governments, for Fiscal Year Ended March 31, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	10	—
2	Subsidies	2,995	432	1,378	9,709
3	Grants in lieu of local taxes on provincial government property ²	—	—	—	—
4	Totals, unconditional grants (Table 2, item 61)	2,995	432	1,388	9,709
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	4	28
6	Police protection	—	—	—	—
7	Other:				
7	Fire protection	—	2	—	—
8	Other	—	—	—	—
	Transportation and communications:				
9	Highways, roads and bridges	444	51	516	417
	Health and social welfare:				
10	Public health	—	—	368	—
11	Medical, dental and allied services	117	—	—	—
12	Hospital care ⁶	—	—	4,218	457
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployed and unemployables	—	25	—	2,295
15	Child welfare	—	—	—	406
16	Winter works projects	236	427	165	—
17	Other	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	—	—	3	—
19	Other	—	—	22	—
	Education:				
20	Schools operated by local authorities	7	4,165	25,826	10,185 ⁸
	Natural resources and primary industries:				
21	Lands: Settlement and agriculture	—	—	—	—
22	Other	—	—	—	23
23	Local government planning and development	202	6	20	147
	Other expenditure:				
24	Civil defence	—	—	28	109
25	Other	—	34	173	258
26	Totals, grants-in-aid and shared-cost contributions	999	4,710	31,343	14,325
27	Totals, transfers to local governments	3,994	5,142	32,731	24,034
	To Government of Canada:				
28	Police services — RCMP	1,989	182	1,037	747
29	Other ¹³	—	—	—	—
30	Totals, transfers to all governments	5,983	5,324	33,768	24,781

¹ The home-owners' subsidies 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. See Table 2, footnote 12.

² N.S. — share of crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

³ Represents compensation payable to municipalities in lieu of right to impose a sales tax.

⁴ Includes payments under the Municipal Unconditional Grants Act 27,642, (residential and farm tax relief 25,600, indigent hospitalization 2,029, administration of justice re Indians 13), payment to mining municipalities 5,403, and titlement of municipalities under the Municipal Unconditional Grants Amendment Act 2,029.

⁵ Does not include grants in lieu of taxes paid by provincial government enterprises.

⁶ Excludes amounts paid directly to municipal hospital boards.

⁷ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 23,030.

TABLE 8. Transfers to Other Governments, for Fiscal Year Ended March 31, 1966

Que.	Ont.	Man.	Sask.	Alta.	B.C. ¹	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,553	—	—	296	—	1,859	—	—	1,859	1
104,824 ³	35,074 ⁴	2,706	—	16,926	19,004	193,048	189	161	193,398	2
—	2,260	1,212	12	1,643	—	5,127	—	—	5,127	3
104,824	38,887	3,918	12	18,865	19,004	200,034	189	161	200,384	4
—	477	—	4	—	—	513	—	—	513	5
—	396	—	—	111	—	507	—	—	507	6
1,900	262	—	—	—	—	2,164	—	—	2,164	7
15	38	—	—	—	—	53	—	—	53	8
10,485	102,564	8,364	11,011	7,854	496	142,202	33	70	142,305	9
3,720	4,017	90	272	1,840	320	10,627	—	21	10,648	10
—	47	99	—	—	—	263	—	—	263	11
2	—	—	2	—	—	4,679	—	—	4,679	12
—	2,189	—	—	—	63	2,252	—	—	2,252	13
—	25,594	2,057	6,145	2,482	22,673	61,271	—	153	61,424	14
—	9,821	—	1	—	—	10,228	—	—	10,228	15
41,640	8,746	1,194	—	3,075	4,467	59,950	—	173	60,123	16
—	519	25	—	—	—	544	—	—	544	17
—	501	—	467	37	19	1,027	—	—	1,027	18
—	772	—	663	—	—	1,457	—	—	1,457	19
291,532	383,061	36,297	46,668	89,734	91,290	978,758	9	377 ¹⁰	979,135	20
245	1,339	9	192	273	21	2,079	—	—	2,079	21
50	5,091 ¹¹	102	651	—	—	5,917	—	—	5,917	22
—	1,524	—	384	322	36	2,641	—	—	2,641	23
1,040	1,570	—	1,846	169	599	5,361	—	—	5,361	24
3,827 ¹²	1,398	—	1,915	214	—	7,819	—	—	7,819	25
354,456	549,926	48,237	70,221	106,111	119,984	1,300,312	33	794	1,301,139	26
459,280	588,813	52,155	70,233	124,976	138,988	1,500,346	222	955	1,501,523	27
—	—	1,476	1,854	2,913	3,640	13,838	—	—	13,838	28
35	69	—	2,145	—	—	2,249	—	1,125	3,374	29
459,315	588,882	53,631	74,232	127,889	142,628	1,516,433	222	2,080	1,518,735	30

⁸ Includes grants paid directly to teachers.

⁹ Local schools are operated by the Territorial government and by religious denominations.

¹⁰ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹¹ Includes grants to conservation authorities 5,023.

¹² Includes 3,263 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.

¹³ Consists of: Quebec — Department of Mines and Technical Surveys 35; Ontario — annuities and bonuses to Indians 37; Department of Public Works — flooding and other damages 32; Saskatchewan — South Saskatchewan River Dam Project Agreement 2,143; Department of Northern Affairs and Natural Resources — water rights 2; N.W.T. — fees for pupils in Federal schools 1,125.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966
NEWFOUNDLAND**

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:							
Executive and administrative.....	6,590	2,396	4,160	13	—	—	21
Legislative	583	341	242	—	—	—	—
Research, planning and statistics.....	40	—	40	—	—	—	—
Totals, general government	7,213	2,737	4,442	13	—	—	21
Protection of persons and property:							
Law enforcement	622	419	203	—	—	—	—
Corrections:							
Juvenile delinquents	197	107	90	—	—	—	—
Other offenders	572	346	226	—	—	—	—
Police protection	2,323	771	1,518	—	—	—	34
Other	1,132	735	392	5	—	—	—
Totals, protection of persons and property	4,846	2,378	2,429	5	—	—	34
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	56,522	7,908	48,170	—	—	444	—
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	142	—	142	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications.....	56,664	7,908	48,312	—	—	444	—
Health and social welfare:							
Health:							
General health	398	244	154	—	—	—	—
Public health	1,803	492	1,073	121	—	117	—
Medical, dental and allied services	2,732	1,655	821	256	—	—	—
Hospital care	30,838	8,380	11,094	11,364	—	—	—
Totals, health.....	35,771	10,771	13,142	11,741	—	117	—
Social welfare:							
Old age assistance	4,274	—	—	4,274	—	—	—
Other aid to the aged	426	296	130	—	—	—	—
Aid to blind persons	456	—	—	456	—	—	—
Aid to disabled persons	1,623	—	—	1,623	—	—	—
Aid to unemployed and unemploy- ables	12,735	—	—	12,735	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	945	155	107	683	—	—	—
Labour	95	80	15	—	—	—	—
Winter works projects in municipali- ties	236	—	—	—	—	236	—
Other social welfare	1,415	1,010	268	69	—	—	68
Totals, social welfare.....	22,205	1,541	520	19,840	—	236	68
Totals, health and social welfare	57,976	12,312	13,662	31,581	—	353	68
Recreational and cultural services:							
Archives, art galleries, museums and libraries	375	191	105	67	—	—	12
Parks, beaches and other recreational areas	305	—	305	—	—	—	—
Physical culture	99	—	65	34	—	—	—
Other	10	—	—	10	—	—	—
Totals, recreational and cultural services.....	789	191	475	111	—	—	12

TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
NEWFOUNDLAND - Concluded

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:							
Schools operated by local authorities	24,393	408	354	601	—	23,030 ¹	—
Universities, colleges and other schools	6,269	1,808	1,740	2,721	—	—	—
Education of the handicapped	1,459	—	1,362	97	—	—	—
Superannuation and pensions	— 71	—	—	—	—	—	- 71 ²
Other	767	219	13	535	—	—	—
Totals, education	32,817	2,435	3,469	3,954	—	23,030	- 71
Natural resources and primary industries:							
Fish and game	2,036	503	803	20	99	—	611
Forests	1,688	561	1,112	15	—	—	—
Lands: Settlement and agriculture	2,045	450	1,188	41	146	—	220
Minerals and mines	378	125	253	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	217	78	139	—	—	—	—
Totals, natural resources and pri- mary industries	6,364	1,717	3,495	76	245	—	831
Trade and industrial development	940	271	625	44	—	—	—
Local government planning and develop- ment	783	241	310	30	—	202	—
Debt charges:							
Commission on bond or debenture sales and other management charges	214	—	214	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	365	—	365	—	—	—	—
Interest	11,129	—	—	11,129	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	11,708	—	579	11,129	—	—	—
Unconditional grants to local govern- ments	2,995	—	—	—	—	2,995	—
Contributions to government enterprises	1,259	—	—	—	—	—	1,259
Other expenditure:							
Civil defence	70	58	10	2	—	—	—
Housing	139	18	3	—	11	—	107
Other	80	—	80	—	—	—	—
Totals, other expenditure	289	76	93	2	11	—	107
Totals, gross general expenditure, exclusive of debt retirement	184,643	30,266	77,891	46,945	256	27,024	2,261

¹ Represents grants to denominational schools.

² Pension contributions by teachers in excess of pensions paid out.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
PRINCE EDWARD ISLAND**

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:							
Executive and administrative	3,854	523	3,129	—	—	23	179
Legislative	234	36	198	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government	4,088	559	3,327	—	—	23	179
Protection of persons and property:							
Law enforcement	115	80	35	—	—	—	—
Corrections:							
Juvenile delinquents	23	—	—	23	—	—	—
Other offenders	94	37	57	—	—	—	—
Police protection	182	—	182	—	—	—	—
Other	182	120	60	—	—	2	—
Totals, protection of persons and property	596	237	334	23	—	2	—
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	10,484	1,358	9,075	—	—	51	—
Railways	48	—	48	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	13	2	11	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	10,545	1,360	9,134	—	—	51	—
Health and social welfare:							
Health:							
General health	146	68	73	5	—	—	—
Public health	994	647	340	7	—	—	—
Medical, dental and allied services	27	—	20	7	—	—	—
Hospital care	5,828	930	698	3,986	—	—	214
Totals, health	6,995	1,645	1,131	4,005	—	—	214
Social welfare:							
Old age, assistance	992	—	—	992	—	—	—
Other aid to the aged	2,071	448	1,623	—	—	—	—
Aid to blind persons	66	—	2	64	—	—	—
Aid to disabled persons	729	—	—	729	—	—	—
Aid to unemployed and unemploy- ables	301	—	56	220	—	25	—
Mothers' allowances	255	—	1	254	—	—	—
Child welfare	236	34	13	189	—	—	—
Labour	27	9	11	7	—	—	—
Winter works projects in municipali- ties	427	—	—	—	—	427	—
Other social welfare	104	47	45	12	—	—	—
Totals, social welfare	5,208	538	1,751	2,467	—	452	—
Totals, health and social welfare	12,203	2,183	2,882	6,472	—	452	214
Recreational and cultural services:							
Archives, art galleries, museums and libraries	63	38	25	—	—	—	—
Parks, beaches and other recreational areas	194	74	115	5	—	—	—
Physical culture	59	—	59	—	—	—	—
Other	83	—	17	66	—	—	—
Totals, recreational and cultural services	399	112	216	71	—	—	—

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
PRINCE EDWARD ISLAND - Concluded**

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)					(c)	(d)
thousands of dollars							
Education:							
Schools operated by local authorities	4,491	100	219	7	—	4,165	—
Universities, colleges and other schools	1,104	709	343	52	—	—	—
Education of the handicapped	33	6	10	17	—	—	—
Superannuation and pensions	3	—	3	—	—	—	—
Other	157	59	59	39	—	—	—
Totals, education	5,788	874	634	115	—	4,165	—
Natural resources and primary industries:							
Fish and game	197	52	145	—	—	—	—
Forests	182	109	73	—	—	—	—
Lands: Settlement and agriculture	1,318	257	722	32	307	—	—
Minerals and mines	—	—	—	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	31	21	10	—	—	—	—
Totals, natural resources and pri- mary industries	1,728	439	950	32	307	—	—
Trade and industrial development	393	54	255	—	73	11	—
Local government planning and develop- ment	21	9	6	—	—	6	—
Debt charges:							
Commission on bond or debenture sales and other management charges	3	—	3	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	44	—	44	—	—	—	—
Interest	2,999	—	—	2,999	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	3,046	—	47	2,999	—	—	—
Unconditional grants to local govern- ments	432	—	—	—	—	432	—
Contributions to government enterprises....	1	—	—	—	—	—	1
Other expenditure:							
Civil defence	24	17	7	—	—	—	—
Housing	6	5	1	—	—	—	—
Other	148	1	147	—	—	—	—
Totals, other expenditure	178	23	155	—	—	—	—
Totals, gross general expenditure exclusive of debt retirement	39,418	5,850	17,940	9,712	380	5,142	394

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
NOVA SCOTIA**

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:							
Executive and administrative	5,659	1,344	2,360	1	—	48	1,906
Legislative	382	254	128	—	—	—	—
Research, planning and statistics	58	—	49	9	—	—	—
Totals, general government	6,099	1,598	2,537	10	—	48	1,906
Protection of persons and property:							
Law enforcement	864	534	318	8	—	4	—
Corrections:							
Juvenile delinquents	516	216	189	90	—	—	21
Other offenders	5	—	—	5	—	—	—
Police protection	1,037	—	1,037	—	—	—	—
Other	2,161	1,083	1,052	26	—	—	—
Totals, protection of persons and property	4,583	1,833	2,596	129	—	4	21
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	44,872	9,118	35,238	—	—	516	—
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	35	23	12	—	—	—	—
Waterways	510	24	396	—	90	—	—
Other	22	—	—	22	—	—	—
Totals, transportation and com- munications	45,439	9,165	35,646	22	90	516	—
Health and social welfare:							
Health:							
General health	389	105	236	48	—	—	—
Public health	3,884	2,463	1,162	243	—	16	—
Medical, dental and allied services	1,023	91	578	2	—	352	—
Hospital care	50,461	8,538	12,545	26,883	—	2,495	—
Totals, health	55,757	11,197	14,521	27,176	—	2,863	—
Social welfare:							
Old age assistance	4,385	—	—	4,385	—	—	—
Other aid to the aged	282	174	108	—	—	—	—
Aid to blind persons	669	—	—	669	—	—	—
Aid to disabled persons	3,065	—	—	3,065	—	—	—
Aid to unemployed and unemploy- ables	6,003	378	25	3,877	—	1,723	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	1,270	309	157	804	—	—	—
Labour	253	215	31	7	—	—	—
Winter works projects in municipali- ties	165	—	—	—	—	165	—
Other social welfare	62	39	14	9	—	—	—
Totals, social welfare	16,154	1,115	335	12,816	—	1,888	—
Totals, health and social welfare	71,911	12,312	14,856	39,992	—	4,751	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	892	133	490	269	—	—	—
Parks, beaches and other recreational areas	738	81	625	10	—	22	—
Physical culture	94	42	16	33	—	3	—
Other	293	7	3	283	—	—	—
Totals, recreational and cultural services	2,017	263	1,134	595	—	25	—

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
NOVA SCOTIA - Concluded**

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:							
Schools operated by local authorities	28,039	755	571	887	—	25,826	—
Universities, colleges and other schools	11,287	2,431	2,390	6,435	—	—	31
Education of the handicapped	442	—	325	117	—	—	—
Superannuation and pensions	2,502	—	143	—	—	—	2,359
Other	666	389	—	277	—	—	—
Totals, education	42,936	3,575	3,429	7,716	—	25,826	2,390
Natural resources and primary industries:							
Fish and game	1,926	444	281	17	—	—	1,184
Forests	2,409	1,413	979	17	—	—	—
Lands: Settlement and agriculture	2,331	913	804	101	500	—	13
Minerals and mines	951	431	489	31	—	—	—
Water resources	99	45	54	—	—	—	—
Other	217	215	—	2	—	—	—
Totals, natural resources and pri- mary industries	7,933	3,461	2,607	168	500	—	1,197
Trade and industrial development	1,745	392	1,303	—	—	—	50
Local government planning and develop- ment	220	115	82	3	—	20	—
Debt charges:							
Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	657	—	657	—	—	—	—
Interest	18,588	—	19	18,231	—	—	338
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	19,245	—	676	18,231	—	—	338
Unconditional grants to local govern- ments	1,388	—	—	—	—	1,388	—
Contributions to government enterprises	419	—	—	—	—	—	419
Other expenditure:							
Civil defence	171	101	42	—	—	28	—
Housing	58	—	58	—	—	—	—
Other	462	—	261	76	—	125	—
Totals, other expenditure	691	101	361	76	—	153	—
Totals, gross general expenditure exclusive of debt retirement	204,626	32,815	65,227	66,942	590	32,731	6,321

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
NEW BRUNSWICK**

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)					(c)	(d)	(e)
thousands of dollars							
General government:							
Executive and administrative	7,951	1,864	5,220	328	—	—	539
Legislative	714	156	558	—	—	—	—
Research, planning and statistics	369	—	296	35	—	—	38
Totals, general government	9,034	2,020	6,074	363	—	—	577
Protection of persons and property:							
Law enforcement	747	587	160	—	—	—	—
Corrections:							
Juvenile delinquents	224	136	83	4	—	—	1
Other offenders	285	145	107	5	—	28	—
Police protection	747	—	747	—	—	—	—
Other	1,573	893	440	233	—	—	7
Totals, protection of persons and property	3,576	1,761	1,537	242	—	28	8
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	49,289	8,631	40,165	—	—	417	76
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	593	37	556	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	49,882	8,668	40,721	—	—	417	76
Health and social welfare:							
Health:							
General health	512	347	107	58	—	—	—
Public health	3,469	1,864	1,326	223	—	—	56
Medical, dental and allied services	365	79	206	80	—	—	—
Hospital care	37,645	4,294	2,379	30,515	—	457	—
Totals, health	41,991	6,584	4,018	30,876	—	457	56
Social welfare:							
Old age assistance	4,343	—	—	4,343	—	—	—
Other aid to the aged	213	150	63	—	—	—	—
Aid to blind persons	598	—	—	598	—	—	—
Aid to disabled persons	2,083	—	—	2,083	—	—	—
Aid to unemployed and unemploy- ables	2,305	—	—	10	—	2,295	—
Mothers' allowances	2,130	—	—	2,130	—	—	—
Child welfare	969	56	11	496	—	406	—
Labour	458	232	226	—	—	—	—
Winter works projects in municipal- ities	—	—	—	—	—	—	—
Other social welfare	757	262	248	247	—	—	—
Totals, social welfare	13,856	700	548	9,907	—	2,701	—
Totals, health and social welfare	55,847	7,284	4,566	40,783	—	3,158	56
Recreational and cultural services:							
Archives, art galleries, museums and libraries	279	32	32	215	—	—	—
Parks, beaches and other recreational areas	239	40	194	—	—	—	5
Physical culture	60	—	48	12	—	—	—
Other	34	—	5	29	—	—	—
Totals, recreational and cultural services	612	72	279	256	—	—	5

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966, - Continued
NEW BRUNSWICK - Concluded**

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:							
Schools operated by local authorities	13,181	562	2,560	1	—	10,058	—
Universities, colleges and other schools	9,921	2,332	2,352	5,206	—	31	—
Education of the handicapped	324	—	23	215	—	86	—
Superannuation and pensions	594	—	12	—	—	—	582
Other	532	330	144	49	—	9	—
Totals, education	24,552	3,224	5,091	5,471	—	10,184	582
Natural resources and primary industries:							
Fish and game	906	209	385	15	—	—	297
Forests	5,413	2,377	2,964	72	—	—	—
Lands: Settlement and agriculture	2,529	1,032	549	357	510	—	81
Minerals and mines	281	149	132	—	—	—	—
Water resources	123	40	60	—	—	23	—
Other	369	192	176	—	—	—	1
Totals, natural resources and pri- mary industries	9,621	3,999	4,266	444	510	23	379
Trade and industrial development	1,116	252	789	—	—	75	—
Local government planning and develop- ment	472	150	172	3	—	147	—
Debt charges:							
Commission on bond or debenture sales and other management charges	17	—	17	—	—	—	—
Discount (or amount amortized) on provincial bond sales	440	—	—	440	—	—	—
Interest	13,898	—	—	13,898	—	—	—
Loss on foreign exchange	142	—	42	11	—	—	89
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	14,497	—	59	14,349	—	—	89
Unconditional grants to local govern- ments	9,709	—	—	—	—	9,709	—
Contributions to government enterprises ..	17	—	17	—	—	—	—
Other expenditure:							
Civil defence	177	27	40	—	—	110	—
Housing	—	—	—	—	—	—	—
Other	344	—	161	—	—	183	—
Totals, other expenditure	521	27	201	—	—	293	—
Totals, gross general expenditure, exclusive of debt retirement	179,456	27,457	63,772	61,911	510	24,034	1,772

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
QUEBEC**

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)				
thousand of dollars							
General government:							
Executive and administrative	56,343	23,366	28,367	—	—	—	4,610
Legislative	3,419	1,343	1,942	—	—	—	134
Research, planning and statistics	451	257	107	—	—	87	—
Totals, general government	60,213	24,966	30,416	—	—	87	4,744
Protection of persons and property:							
Law enforcement	18,648	9,776	8,872	—	—	—	—
Corrections:							
Juvenile delinquents	1,584	—	1,584	—	—	—	—
Other offenders	8,459	6,192	2,267	—	—	—	—
Police protection	28,290	13,075	15,215	—	—	—	—
Other	15,052	9,452	3,612	73	—	1,915	—
Totals, protection of persons and property	72,033	38,495	31,550	73	—	1,915	—
Transportation and communications:							
Airways	1,414	494	848	1	71	—	—
Highways, roads and bridges	332,655	33,574	265,665	12	—	10,411	22,993 ¹
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	460	—	—	—	460	—	—
Other	304	260	44	—	—	—	—
Totals, transportation and com- munications	334,833	34,328	266,557	13	531	10,411	22,993
Health and social welfare:							
Health:							
General health	2,078	909	1,106	63	—	—	—
Public health	16,021	5,643	3,297	3,361	—	3,720	—
Medical, dental and allied services	2,707	—	683	2,024	—	—	—
Hospital care	408,544	1,665	13,735	391,255	—	2	1,887
Totals, health	429,350	8,217	18,821	396,703	—	3,722	1,887
Social welfare:							
Old age assistance	38,704	—	—	38,704	—	—	—
Other aid to the aged	7	—	7	—	—	—	—
Aid to blind persons	2,454	—	—	2,454	—	—	—
Aid to disabled persons	17,644	—	—	17,644	—	—	—
Aid to unemployed and unemploy- ables	83,917	91	69	83,757	—	—	—
Mothers' allowances	20,882	—	—	20,882	—	—	—
Child welfare	39,723	2,806	663	36,195	—	—	59
Labour	4,686	1,132	3,554	—	—	—	—
Winter works projects in municipal- ities	41,640	—	—	—	—	41,640	—
Other social welfare	13,939	3,228	4,327	6,384	—	—	—
Totals, social welfare	263,596	7,257	8,620	206,020	—	41,640	59
Totals, health and social welfare	692,946	15,474	27,441	602,723	—	45,362	1,946
Recreational and cultural services:							
Archives, art galleries, museums and libraries	2,976	884	723	1,278	—	—	91
Parks, beaches and other recreational areas	685	179	473	—	—	—	33
Physical culture	1,220	—	—	1,220	—	—	—
Other	3,288	592	753	1,916	27	—	—
Totals, recreational and cultural services	8,169	1,655	1,949	4,414	27	—	124

¹ Purchase of land for highways.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
QUEBEC - Concluded**

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:							
Schools operated by local authorities	300,355	3,475	—	451	4,000	291,429	1,000
Universities, colleges and other schools	168,873	24,769	41,912	98,128	—	103	3,961
Education of the handicapped	546	—	96	450	—	—	—
Superannuation and pensions	— 367 ¹	—	—	—	—	—	— 367 ²
Other	38,014	2,426	4,831	30,757	—	—	—
Totals, education	507,421	30,670	46,839	129,786	4,000	291,532	4,594
Natural resources and primary industries:							
Fish and game	11,426	3,905	7,350	—	168	—	3
Forests	21,862	9,039	12,225	536	—	50	12
Lands: Settlement and agriculture	75,870	15,601	20,003	1,637	38,384	245	—
Minerals and mines	3,810	2,722	1,064	—	24	—	—
Water resources	2,641	1,492	1,104	10	—	35	—
Other	4,699	1,087	3,483	123	6	—	—
Totals, natural resources and pri- mary industries	120,308	33,846	45,229	2,306	38,582	330	15
Trade and industrial development.....	14,751	3,926	9,558	1,001	—	29	237
Local government planning and develop- ment.....	1,480	980	480	20	—	—	—
Debt charges:							
Commission on bond or debenture sales and other management charges	195	—	195	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	2,287	—	2,287	—	—	—	—
Interest	72,012	—	—	67,308	1,441	3,263	—
Loss on foreign exchange	473	—	—	—	—	—	473
Premium (or amount amortized) or loss on sale of securities purchased as investments	8	—	—	—	—	—	8
Totals, debt charges exclusive of debt retirement.....	74,975	—	2,482	67,308	1,441	3,263	481
Unconditional grants to local govern- ments.....	104,824	—	—	—	—	104,824	—
Contributions to government enterprises ..	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	1,943	609	294	—	—	1,040	—
Housing.....	7,940	36	8	7,856	—	40	—
Other	4,228	92	3,248	406	—	482	—
Totals, other expenditure.....	14,111	737	3,550	8,262	—	1,562	—
Totals, gross general expenditure exclusive of debt retirement	2,006,064	185,077	466,051	815,906	44,581	459,315	35,134

² Contributions to teachers' pension plan in excess of pensions paid out.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**
ONTARIO

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:							
Executive and administrative	69,517	20,128	29,026	6	—	—	20,357
Legislative	2,743	479	2,260	4	—	—	—
Research, planning and statistics	3,632	1,114	2,356	2	—	—	160
Totals, general government	75,892	21,721	33,642	12	—	—	20,517
Protection of persons and property:							
Law enforcement	11,422	8,854	2,358	210	—	—	—
Corrections:							
Juvenile delinquents	6,262	2,758	2,128	1,376	—	—	—
Other offenders	18,880	9,727	8,676	—	—	477	—
Police protection	24,578	19,090	5,090	2	—	396	—
Other	18,390	7,039	10,968	83	—	300	—
Totals, protection of persons and property	79,532	47,468	29,220	1,671	—	1,173	—
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	346,467	62,195	169,454	6	—	102,564	12,248
Railways	861	—	—	—	—	—	861
Telephone, telegraph and wireless	97	—	97	—	—	—	—
Waterways	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	347,425	62,195	169,551	6	—	102,564	13,109
Health and social welfare:							
Health:							
General health	7,917	3,743	2,167	1,978	—	—	29
Public health	22,741	7,013	9,562	2,131	—	4,017	18
Medical, dental and allied services	4,867	493	4,199	144	—	31	—
Hospital care	465,971	55,529	28,586	377,150	—	—	4,706
Totals, health	501,496	66,778	44,514	381,403	—	4,048	4,753
Social welfare:							
Old age assistance	20,144	—	—	20,144	—	—	—
Other aid to the aged	12,220	132	32	9,867	—	2,189	—
Aid to blind persons	1,744	—	—	1,744	—	—	—
Aid to disabled persons	15,725	—	—	15,725	—	—	—
Aid to unemployed and unemploy- ables	42,135	—	2,268	14,227	—	25,640	—
Mothers' allowances	16,227	—	—	16,227	—	—	—
Child welfare	15,826	290	56	5,659	—	9,821	—
Labour	2,924	1,516	1,370	38	—	—	—
Winter works projects in municipali- ties	9,342	—	—	596	—	8,746	—
Other social welfare	7,063	3,061	1,024	2,452	—	526	—
Totals, social welfare	143,350	4,999	4,750	86,679	—	46,922	—
Totals, health and social welfare	644,846	71,777	49,264	468,082	—	50,970	4,753
Recreational and cultural services:							
Archives, art galleries, museums and libraries	3,601	190	85	3,278	—	48	—
Parks, beaches and other recreational areas	5,721	2,629	869	75	—	501	1,647
Physical culture	214	—	202	12	—	—	—
Other	2,179	445	248	762	—	724	—
Totals, recreational and cultural services	11,715	3,264	1,404	4,127	—	1,273	1,647

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
ONTARIO - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	379,947	6,337	3,107	173	-	370,330	-
Universities, colleges and other schools	128,294	14,379	13,357	87,827	-	12,731	-
Education of the handicapped	9,504	2,559	4,386	2,559	-	-	-
Superannuation and pensions	39,383	-	-	-	-	-	39,383
Other	7,506	1,073	2,031	4,402	-	-	-
Totals, education	564,634	24,348	22,881	94,961	-	383,061	39,383
Natural resources and primary industries:							
Fish and game	803	340	433	18	-	12	-
Forests	30,312	20,882	9,190	125	-	61	54
Lands; Settlement and agriculture	24,295	6,398	9,302	965	6,248	1,371	11
Minerals and mines	3,953	1,489	2,464	-	-	-	-
Water resources	6,600	1,005	570	2	-	5,023	-
Other	952	952	-	-	-	-	-
Totals, natural resources and primary industries	66,915	31,066	21,959	1,110	6,248	6,467	65
Trade and industrial development	10,065	4,238	5,098	155	-	-	574
Local government planning and development	4,626	1,779	1,314	14	-	1,519	-
Debt charges:							
Commission on bond or debenture sales and other management charges	331	-	331	-	-	-	-
Discount (or amount amortized) on provincial bond sales	1,957	-	1,957	-	-	-	-
Interest	105,847	-	-	103,339	-	-	2,508
Loss on foreign exchange	530	-	-	-	-	-	530
Premium (or amount amortized) or loss on sale of securities purchased as investments	-	-	-	-	-	-	-
Totals, debt charges exclusive of debt retirement	108,665	-	2,288	103,339	-	-	3,038
Unconditional grants to local governments	38,887	-	-	-	-	38,887	-
Contributions to government enterprises	579	-	-	-	-	-	579
Other expenditure:							
Civil defence	2,153	583	-	-	-	1,570	-
Housing	1,615	721	-	-	-	-	894
Other	1,478	-	76	4	-	1,398	-
Totals, other expenditure	5,246	1,304	76	4	-	2,968	894
Totals, gross general expenditure exclusive of debt retirement	1,959,027	269,160	336,697	673,481	6,248	588,882	84,559

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**
MANITOBA

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	5,143	2,534	503	—	—	—	2,106
Legislative	587	432	150	5	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government	5,730	2,966	653	5	—	—	2,106
Protection of persons and property:							
Law enforcement	2,014	1,334	678	2	—	—	—
Corrections:							
Juvenile delinquents	754	354	201	199	—	—	—
Other offenders	1,948	1,429	518	1	—	—	—
Police protection	1,490	146	1,344	—	—	—	—
Other	2,461	1,434	824	203	—	—	—
Totals, protection of persons and property	8,667	4,697	3,565	405	—	—	—
Transportation and communications:							
Airways	17	1	16	—	—	—	—
Highways, roads and bridges	42,750	7,523	26,152	1	—	8,364	710
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	7	—	7	—	—	—	—
Other	143	143	—	—	—	—	—
Totals, transportation and com- munications	42,917	7,667	26,175	1	—	8,364	710
Health and social welfare:							
Health:							
General health	1,103	454	218	431	—	—	—
Public health	5,881	2,906	2,339	546	—	90	—
Medical, dental and allied services	2,327	222	1,311	695	—	99	—
Hospital care	61,661	6,459	6,282	48,765	—	—	155
Totals, health	70,972	10,041	10,150	50,437	—	189	155
Social welfare:							
Old age assistance	4,396	—	—	4,396	—	—	—
Other aid to the aged	989	207	71	711	—	—	—
Aid to blind persons	397	—	—	397	—	—	—
Aid to disabled persons	1,398	—	—	1,398	—	—	—
Aid to unemployed and unemploy- ables	9,582	—	3	7,522	—	2,057	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,973	—	896	2,077	—	—	—
Labour	517	383	132	2	—	—	—
Winter works projects in municipali- ties	1,210	—	16	—	—	1,194	—
Other social welfare	2,966	1,626	1,127	188	—	25	—
Totals, social welfare	24,428	2,216	2,245	16,691	—	3,276	—
Totals, health and social welfare	95,400	12,257	12,395	67,128	—	3,465	155
Recreational and cultural services:							
Archives, art galleries, museums and libraries	2,680	65	1,292	216	—	—	1,107
Parks, beaches and other recreational areas	1,506	460	1,046	—	—	—	—
Physical culture	197	55	43	99	—	—	—
Other	255	—	5	250	—	—	—
Totals, recreational and cultural services	4,638	580	2,386	565	—	—	1,107

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
MANITOBA - Concluded**

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:							
Schools operated by local authorities	49,334	—	2,299	15	10,723	36,297	—
Universities, colleges and other schools	14,362	2,613	2,352	9,397	—	—	—
Education of the handicapped	1,209	322	887	—	—	—	—
Superannuation and pensions	462	—	—	—	—	—	462
Other	1,027	655	262	110	—	—	—
Totals, education	66,394	3,590	5,800	9,522	10,723	36,297	462
Natural resources and primary industries:							
Fish and game	754	456	262	36	—	—	—
Forests	2,376	798	832	12	—	—	734
Lands: Settlement and agriculture	6,149	2,754	2,064	1,331	—	—	—
Minerals and mines	561	298	263	—	—	—	—
Water resources	16,287	932	14,950	—	—	102	303
Other	1,900	1,662	238	—	—	—	—
Totals, natural resources and primary industries	28,027	6,900	18,609	1,379	—	102	1,037
Trade and industrial development	2,130	634	1,224	116	147	9	—
Local government planning and development	843	789	49	5	—	—	—
Debt charges:							
Commission on bond or debenture sales and other management charges	596	—	54	—	—	—	542
Discount (or amount amortized) on provincial bond sales	940	—	—	40	—	—	900
Interest	17,665	—	—	17,104	—	—	561
Loss on foreign exchange	82	—	—	—	—	—	82
Premium (or amount amortized) or loss on sale of securities purchased as investments	141	—	141	—	—	—	—
Totals, debt charges exclusive of debt retirement	19,424	—	195	17,144	—	—	2,085
Unconditional grants to local governments	3,918	—	—	—	—	3,918	—
Contributions to government enterprises	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	349	140	209	—	—	—	—
Housing	—	—	—	—	—	—	—
Other	1,982	—	1,814	168	—	—	—
Totals, other expenditure	2,331	140	2,023	168	—	—	—
Totals, gross general expenditure exclusive of debt retirement	280,419	40,220	73,074	96,438	10,870	52,155	7,662

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
SASKATCHEWAN**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	9,578	3,255	5,600	229	—	—	494
Legislative	743	192	515	6	—	—	30
Research, planning and statistics	218	75	138	5	—	—	—
Totals, general government	10,539	3,522	6,253	240	—	—	524
Protection of persons and property:							
Law enforcement	1,900	1,210	690	—	—	—	—
Corrections:							
Juvenile delinquents	156	113	43	—	—	—	—
Other offenders	2,170	933	1,205	28	—	4	—
Police protection	1,855	—	1,855	—	—	—	—
Other	3,099	2,186	895	18	—	—	—
Totals, protection of persons and property	9,180	4,442	4,688	46	—	4	—
Transportation and communications:							
Airways	59	—	59	—	—	—	—
Highways, roads and bridges	48,009	8,814	26,659	—	—	11,011	1,525
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	562	—	—	—	—	—	562
Waterways	527	273	254	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	49,157	9,087	26,972	—	—	11,011	2,087
Health and social welfare:							
Health:							
General health	1,184	697	258	223	—	—	6
Public health	5,757	4,582	594	309	—	272	—
Medical, dental and allied services ..	25,451	1,417	23,810	224	—	—	—
Hospital care	68,666	9,002	3,990	14,229	—	2	41,443
Totals, health	101,058	15,698	28,652	14,985	—	274	41,449
Social welfare:							
Old age assistance	4,272	—	—	4,272	—	—	—
Other aid to the aged	6,107	1,612	607	3,888	—	—	—
Aid to blind persons	482	—	—	482	—	—	—
Aid to disabled persons	1,689	—	—	1,689	—	—	—
Aid to unemployed and unemploy- ables	10,080	—	—	3,935	—	6,145	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	1,802	103	404	1,294	—	1	—
Labour	341	261	80	—	—	—	—
Winter works projects in municipali- ties	1,847	—	1	—	—	1,846	—
Other social welfare	3,073	2,380	534	159	—	—	—
Totals, social welfare	29,693	4,356	1,626	15,719	—	7,992	—
Totals, health and social welfare	130,751	20,054	30,278	30,704	—	8,266	41,449
Recreational and cultural services:							
Archives, art galleries, museums and libraries	720	208	146	366	—	—	—
Parks, beaches and other recreational areas	3,457	333	2,349	199	—	467	109
Physical culture	—	—	—	—	—	—	—
Other	1,850	285	455	447	—	663	—
Totals, recreational and cultural services	6,027	826	2,950	1,012	—	1,130	109

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
SASKATCHEWAN - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	48,706	1,312	712	23	—	46,659	—
Universities, colleges and other schools	20,171	1,963	905	17,303	—	—	—
Education of the handicapped	595	90	425	80	—	—	—
Superannuation and pensions	1,391	43	75	—	—	—	1,273
Other	1,168	529	133	496	—	10	—
Totals, education	72,031	3,937	2,250	17,902	—	46,669	1,273
Natural resources and primary industries:							
Fish and game	454	239	196	19	—	—	—
Forests	1,255	293	958	4	—	—	—
Lands: Settlement and agriculture	11,749	2,994	3,183	621	9	2,334	2,608
Minerals and mines	2,429	1,081	1,344	—	—	—	4
Water resources	1,435	187	598	—	—	650	—
Other	2,780	1,583	1,122	72	—	1	2
Totals, natural resources and pri- mary industries	20,102	6,377	7,401	716	9	2,985	2,614
Trade and industrial development	1,933	398	1,443	56	—	—	36
Local government planning and develop- ment	1,832	893	478	59	—	384	18
Debt charges:							
Commission on bond or debenture sales and other management charges	214	—	214	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	155	—	155	—	—	—	—
Interest	29,770	—	—	29,770	—	—	—
Loss on foreign exchange	473	—	—	—	—	—	473
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	30,612	—	369	29,770	—	—	473
Unconditional grants to local govern- ments	12	—	—	—	—	12	—
Contributions to government enterprises	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	103	45	58	—	—	—	—
Housing	15	—	—	—	15	—	—
Other	1,915	—	—	—	—	1,915	—
Totals, other expenditure	2,033	45	58	—	15	1,915	—
Totals, gross general expenditure exclusive of debt retirement	334,209	49,581	83,140	80,505	24	72,376	48,583

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**
ALBERTA

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	8,144	10,485	480	40	-	-	- 2,861 ¹
Legislative	530	46	484	-	-	-	-
Research, planning and statistics	118	97	21	-	-	-	-
Totals, general government	8,792	10,628	985	40	-	-	- 2,861
Protection of persons and property:							
Law enforcement	3,970	2,517	1,435	18	-	-	-
Corrections:							
Juvenile delinquents	3,875	456	3,310	109	-	-	-
Other offenders	4,942	2,353	2,589	-	-	-	-
Police protection	3,057	14	2,932	-	-	111	-
Other	6,624	5,171	1,393	60	-	-	-
Totals, protection of persons and property	22,468	10,511	11,659	187	-	111	-
Transportation and communications:							
Airways	-	-	-	-	-	-	-
Highways, roads and bridges	74,297	14,763	50,139	3	-	7,854	1,538
Railways	-	-	-	-	-	-	-
Telephone, telegraph and wireless	-	-	-	-	-	-	-
Waterways	275	177	98	-	-	-	-
Other	7	-	-	7	-	-	-
Totals, transportation and com- munications	74,579	14,940	50,237	10	-	7,854	1,538
Health and social welfare:							
Health:							
General health	1,425	632	699	94	-	-	-
Public health	4,171	1,156	134	1,041	-	1,840	-
Medical, dental and allied services	5,509	-	5,494	15	-	-	-
Hospital care	104,522	13,066	11,792	79,237	-	-	427
Totals, health	115,627	14,854	18,119	80,387	-	1,840	427
Social welfare:							
Old age assistance	5,631	-	-	5,631	-	-	-
Other aid to the aged	1,759	74	1,683	2	-	-	-
Aid to blind persons	486	-	19	467	-	-	-
Aid to disabled persons	2,401	35	13	2,353	-	-	-
Aid to unemployed and unemploy- ables	28,360	424	1,554	23,900	-	2,482	-
Mothers' allowances	503	-	-	503	-	-	-
Child welfare	3,804	286	688	2,830	-	-	-
Labour	546	434	112	-	-	-	-
Winter works projects in municipal- ities	3,075	-	-	-	-	3,075	-
Other social welfare	3,329	1,979	1,080	270	-	-	-
Totals, social welfare	49,894	3,232	5,149	35,956	-	5,557	-
Totals, health and social welfare	165,521	18,086	23,268	116,343	-	7,397	427
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,770	174	1,559	37	-	-	-
Parks, beaches and other recreational areas	1,538	613	672	216	-	37	-
Physical culture	49	-	-	49	-	-	-
Other	1,459	300	771	388	-	-	-
Totals, recreational and cultural services	4,816	1,087	3,002	690	-	37	-

¹ Represents employer and employee contributions under Public Service Pension Act and Local Authorities Pension Act in excess of payments made - 3,773, and purchase of land 912.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
ALBERTA - Concluded**

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:							
Schools operated by local authorities....	94,149	1,626	708	1,652	—	89,734	429
Universities, colleges and other schools	60,667	6,121	16,111	38,435	—	—	—
Education of the handicapped	861	611	248	2	—	—	—
Superannuation and pensions	732	—	1	—	—	—	731
Other	1,293	614	662	17	—	—	—
Totals, education	157,702	8,972	17,730	40,106	—	89,734	1,160
Natural resources and primary industries:							
Fish and game	1,101	674	418	9	—	—	—
Forests	10,025	4,083	5,888	29	—	—	25
Lands: Settlement and agriculture	14,062	4,473	6,614	590	1,603	273	509
Minerals and mines	5,811	2,862	2,213	11	—	—	725
Water resources	396	334	40	—	22	—	—
Other	733	455	257	21	—	—	—
Totals, natural resources and pri- mary industries	32,128	12,881	15,430	660	1,625	273	1,259
Trade and industrial development	3,095	1,339	1,497	259	—	—	—
Local government planning and develop- ment	2,003	1,681	— 9 ²	9	—	322	—
Debt charges:							
Commission on bond or debenture sales and other management charges	104	—	104	—	—	—	—
Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
Interest	367	—	—	367	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	471	—	104	367	—	—	—
Unconditional grants to local govern- ments	18,865	—	—	—	—	18,865	—
Contributions to government enterprises...	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	725	351	205	—	—	169	—
Housing	—	—	—	—	—	—	—
Other	275	—	53	8	—	214	—
Totals, other expenditure	1,000	351	258	8	—	383	—
Totals, gross general expenditure exclusive of debt retirement	491,440	80,476	124,161	158,679	1,625	124,976	1,523

² Includes reimbursement of administrative charges by improvement districts, 325.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
BRITISH COLUMBIA**

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:						
Executive and administrative	23,424	18,092	—	—	—	5,332
Legislative	973	904	19	—	—	50
Research, planning and statistics	207	207	—	—	—	—
Totals, general government	24,604	19,203	19	—	—	5,382
Protection of persons and property:						
Law enforcement	3,572	3,572	—	—	—	—
Corrections:						
Juvenile delinquents	2,002	1,987	15	—	—	—
Other offenders	8,399	8,232	167	—	—	—
Police protection	3,729	3,729	—	—	—	—
Other	5,361	5,354	7	—	—	—
Totals, protection of persons and property	23,063	22,874	189	—	—	—
Transportation and communications:						
Airways	—	—	—	—	—	—
Highways, roads and bridges	96,562	93,858	37	—	496	2,171
Railways	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—
Waterways	2,154	2,154	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and com- munications	98,716	96,012	37	—	496	2,171
Health and social welfare:						
Health:						
General health	1,933	1,773	160	—	—	—
Public health	9,156	7,393	1,443	—	320	—
Medical, dental and allied services	7,786	7,776	10	—	—	—
Hospital care	104,504	24,416	80,088	—	—	—
Totals, health	123,379	41,358	81,701	—	320	—
Social welfare:						
Old age assistance	5,625	—	5,625	—	—	—
Other aid to the aged	13,752	4,262	9,427	—	63	—
Aid to blind persons	685	—	685	—	—	—
Aid to disabled persons	2,078	—	2,078	—	—	—
Aid to unemployed and unemploy- ables	30,456	—	7,783	—	22,673	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	5,586	235	5,351	—	—	—
Labour	651	648	3	—	—	—
Winter works projects in municipali- ties	4,467	—	—	—	4,467	—
Other social welfare	2,886	2,886	—	—	—	—
Totals, social welfare	66,186	8,031	30,952	—	27,203	—
Totals, health and social welfare	189,565	49,389	112,653	—	27,523	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries	3,039	2,580	459	—	—	—
Parks, beaches and other recreational areas	2,730	2,702	9	—	19	—
Physical culture	304	134	170	—	—	—
Other	277	4	273	—	—	—
Totals, recreational and cultural services	6,350	5,420	911	—	19	—

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

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
BRITISH COLUMBIA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		(a + b)	(c)	(d)	(e)	(f)
thousands of dollars						
Education:						
Schools operated by local authorities....	107,031	2,654	13,087	—	91,290	—
Universities, colleges and other schools	30,528	4,028	26,500	—	—	—
Education of the handicapped	951	920	31	—	—	—
Superannuation and pensions	4,339	—	—	—	—	4,339
Other	1,489	648	841	—	—	—
Totals, education.....	144,338	8,250	40,459	—	91,290	4,339
Natural resources and primary industries:						
Fish and game	2,616	2,610	6	—	—	—
Forests	23,848	23,831	17	—	—	—
Lands: Settlement and agriculture.....	7,708	6,316	258	1,110	21	3
Minerals and mines	2,820	2,390	27	—	—	403
Water resources	1,309	1,309	—	—	—	—
Other	266	262	4	—	—	—
Totals, natural resources and pri- mary industries.....	38,567	36,718	312	1,110	21	406
Trade and industrial development	1,811	1,347	451	—	—	13
Local government planning and develop- ment	525	417	72	—	36	—
Debt charges:						
Commission on bond or debenture sales and other management charges.....	—	—	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
Interest	182	—	68	—	—	114
Loss on foreign exchange.....	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments.....	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	182	—	68	—	—	114
Unconditional grants to local govern- ments	19,004	—	—	—	19,004	—
Contributions to government enterprises ...	66,608	—	—	—	—	66,608
Other expenditure:						
Civil defence	788	189	—	—	599	—
Housing	467	38	—	—	—	429
Other	33,660	1,245	—	32,286	—	129
Totals, other expenditure	34,915	1,472	—	32,286	599	558
Totals, gross general expenditure exclusive of debt retirement	648,248	241,102	155,171	33,396	138,988	79,591

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

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**

YUKON

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	656	269	387	-	-	-	-
Legislative	50	22	28	-	-	-	-
Research, planning and statistics	-	-	-	-	-	-	-
Totals, general government	706	291	415	-	-	-	-
Protection of persons and property:							
Law enforcement	485	-	485	-	-	-	-
Corrections:							
Juvenile delinquents	-	-	-	-	-	-	-
Other offenders	15	-	15	-	-	-	-
Police protection	-	-	-	-	-	-	-
Other	36	-	36	-	-	-	-
Totals, protection of persons and property	536	-	536	-	-	-	-
Transportation and communications:							
Airways	3	-	3	-	-	-	-
Highways, roads and bridges	860	740	87	-	-	33	-
Railways	-	-	-	-	-	-	-
Telephone, telegraph and wireless	24	-	24	-	-	-	-
Waterways	158	-	158	-	-	-	-
Other	-	-	-	-	-	-	-
Totals, transportation and com- munications	1,045	740	272	-	-	33	-
Health and social welfare:							
Health:							
General health	140	37	101	2	-	-	-
Public health	192	27	165	-	-	-	-
Medical, dental and allied services	-	-	-	-	-	-	-
Hospital care	740	101	-	639	-	-	-
Totals, health	1,072	165	266	641	-	-	-
Social welfare:							
Old age assistance	-	-	-	-	-	-	-
Other aid to the aged	41	-	12	29	-	-	-
Aid to blind persons	6	-	-	6	-	-	-
Aid to disabled persons	2	-	-	2	-	-	-
Aid to unemployed and unemploy- ables	118	-	23	95	-	-	-
Mothers' allowances	-	-	-	-	-	-	-
Child welfare	111	-	5	106	-	-	-
Labour	-	-	-	-	-	-	-
Winter works projects in municipali- ties	-	-	-	-	-	-	-
Other social welfare	110	108	2	-	-	-	-
Totals, social welfare	388	108	42	238	-	-	-
Totals, health and social welfare	1,460	273	308	879	-	-	-
Recreational and cultural services:							
Archives, art galleries, museums and libraries	230	-	229	1	-	-	-
Parks, beaches and other recreational areas	39	29	10	-	-	-	-
Physical culture	38	-	38	-	-	-	-
Other	6	-	4	2	-	-	-
Totals, recreational and cultural services	313	29	281	3	-	-	-

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
YUKON - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities....	1,846	1,260	586	-	-	-	-
Universities, colleges and other schools	356	184	167	5	-	-	-
Education of the handicapped	3	-	3	-	-	-	-
Superannuation and pensions	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals, education	2,205	1,444	756	5	-	-	-
Natural resources and primary industries:							
Fish and game	34	18	16	-	-	-	-
Forests	2	-	2	-	-	-	-
Lands; Settlement and agriculture	19	-	19	-	-	-	-
Minerals and mines	22	-	-	2	20	-	-
Water resources	- 1	-	- 1	-	-	-	-
Other	-	-	-	-	-	-	-
Totals, natural resources and pri- mary industries	76	18	36	2	20	-	-
Trade and industrial development	74	32	32	10	-	-	-
Local government planning and develop- ment	155	36	73	46	-	-	-
Debt charges:							
Commission on bond or debenture sales and other management charges	-	-	-	-	-	-	-
Discount (or amount amortized) on provincial bond sales	-	-	-	-	-	-	-
Interest	332	-	-	332	-	-	-
Loss on foreign exchange	-	-	-	-	-	-	-
Premium (or amount amortized) or loss on sale of securities purchased as investments	-	-	-	-	-	-	-
Totals, debt charges exclusive of debt retirement	332	-	-	332	-	-	-
Unconditional grants to local govern- ments	189	-	-	-	-	189	-
Contributions to government enterprises	-	-	-	-	-	-	-
Other expenditure:							
Civil defence	4	-	4	-	-	-	-
Housing	7	-	7	-	-	-	-
Other	34	-	34	-	-	-	-
Totals, other expenditure	45	-	45	-	-	-	-
Totals, gross general expenditure exclusive of debt retirement	7,136	2,863	2,754	1,277	20	222	-

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
NORTHWEST TERRITORIES**

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:						
Executive and administrative	158	128	30	—	—	—
Legislative	36	36	—	—	—	—
Research, planning and statistics	95	95	—	—	—	—
Totals, general government	289	259	30	—	—	—
Protection of persons and property:						
Law enforcement	203	203	—	—	—	—
Corrections:						
Juvenile delinquents	12	—	—	—	—	12
Other offenders	116	95	21	—	—	—
Police protection	445	445	—	—	—	—
Other	74	73	1	—	—	—
Totals, protection of persons and property	850	816	22	—	—	12
Transportation and communications:						
Airways	8	8	—	—	—	—
Highways, roads and bridges	205	135	—	—	70	—
Railways	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—
Waterways	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and commu- nications	213	143	—	—	70	—
Health and social welfare:						
Health:						
General health	8	—	8	—	—	—
Public health	913	751	141	—	21	—
Medical, dental and allied services	62	—	62	—	—	—
Hospital care	2,039	—	2,039	—	—	—
Totals, health	3,022	751	2,250	—	21	—
Social welfare:						
Old age assistance	150	—	150	—	—	—
Other aid to the aged	—	—	—	—	—	—
Aid to blind persons	43	—	43	—	—	—
Aid to disabled persons	46	—	46	—	—	—
Aid to unemployed and unemploy- ables	153	—	—	—	153	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	102	—	102	—	—	—
Labour	11	11	—	—	—	—
Winter works projects in municipali- ties	173	—	—	—	173	—
Other social welfare	19	1	18	—	—	—
Totals, social welfare	697	12	359	—	326	—
Totals, health and social welfare	3,719	763	2,609	—	347	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries	11	8	3	—	—	—
Parks, beaches and other recreational areas	34	34	—	—	—	—
Physical culture	69	69	—	—	—	—
Other	38	—	38	—	—	—
Totals, recreational and cultural services	152	111	41	—	—	—

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

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Concluded
NORTHWEST TERRITORIES - Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		(a + b)	(c)	(d)	(e)	(f)
thousands of dollars						
Education:						
Schools operated by local authorities	2,703	1,011	—	—	1,502	190
Universities, colleges and other schools	30	—	30	—	—	—
Education of the handicapped	40	27	13	—	—	—
Superannuation and pensions	—	—	—	—	—	—
Other	9	6	3	—	—	—
Totals, education	2,782	1,044	46	—	1,502	190
Natural resources and primary industries:						
Fish and game	78	77	—	1	—	—
Forests	10	10	—	—	—	—
Lands: Settlement and agriculture	—	—	—	—	—	—
Minerals and mines	—	—	—	—	—	—
Water resources	1	1	—	—	—	—
Other	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	89	88	—	1	—	—
Trade and industrial development	73	73	—	—	—	—
Local government planning and develop- ment	18	18	—	—	—	—
Debt charges:						
Commission on bond or debenture sales and other management charges	—	—	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
Interest	—	—	—	—	—	—
Loss on foreign exchange	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	—	—	—	—	—	—
Unconditional grants to local govern- ments	161	—	—	—	161	—
Contributions to government enterprises....	—	—	—	—	—	—
Other expenditure:						
Civil defence	10	10	—	—	—	—
Housing	47	1	—	—	—	46
Other	6	6	—	—	—	—
Totals, other expenditure	63	17	—	—	—	46
Totals, gross general expenditure exclusive of debt retirement	8,409	3,332	2,748	1	2,080	248

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

TABLE 10. Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1966

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations .....	.4	.5	.8	.7	2.4	1.2	.8	.5	.7	.7	—	—	1.4
Income:													
Corporations	8.3	3.8	5.2	5.3	9.0	14.6	11.5	6.1	6.8	9.2	—	—	10.2
Individuals	5.5	5.1	9.2	7.3	21.0	18.2	16.3	11.3	9.1	13.0	—	—	16.4
Sales:													
Motor fuel	10.8	14.6	16.6	15.8	12.0	15.8	20.0	11.4	9.7	10.3	10.7	16.5	13.3
General	18.1	14.5	14.4	11.6	20.4	14.1	—	16.9	—	27.8	—	—	15.9
All other sales taxes	1.7	4.3	.6	2.1	4.3	1.4	4.6	1.4	.3	.4	2.1	—	2.2
Succession duties	—	—	—	—	2.2	3.6	—	—	—	2.7	—	—	2.2
Hospital insurance premiums	—	—	—	—	—	9.5	6.6	6.7	—	—	—	—	3.6
All other taxes .....	.3	.1	.1	.4	.2	.8	.7	.2	—	1.6	6.3	.7	.5
Totals, taxes	45.1	42.9	46.9	43.2	71.5	79.2	60.5	54.5	26.6	65.7	19.1	17.2	65.7
Government of Canada:													
Statutory subsidies	18.0	17.0	8.4	9.5	.2	.3	1.1	.8	.6	.3	—	—	1.4
Federal-Provincial fiscal arrangements	20.7	25.1	24.4	25.1	8.2	1.1	14.0	10.7	1.2	—	52.4 ¹	52.3 ¹	6.0
Federal-Provincial Tax-Sharing Arrangements 1956 — adjustment for fiscal years 1957-61 .....	.2	.1	.3	.2	—	—	.2	.2	.1	.1	—	—	.1
Established Programs (Interim Arrangements Act) for fiscal year 1965-66	—	—	—	—	5.2	—	—	—	—	—	—	—	1.6
Share of income tax on power utilities .....	.2	.2	.5	—	.1	—	—	—	.6	.1	—	—	.2
Totals, Government of Canada	39.1	42.4	33.6	34.8	13.7	1.4	15.3	11.7	2.5	.5	52.4	52.3	9.3
Privileges, licences and permits:													
Liquor control and regulation	4.1	.2	.2	—	1.3	1.9	1.6	—	.3	.1	.4	1.4	1.2
Motor vehicles	3.1	4.0	5.0	5.0	3.6	6.3	6.6	3.8	3.7	5.0	4.5	1.7	4.8
Natural resources	2.9	.1	1.1	3.9	2.6	2.8	3.7	16.7	56.8	18.4	.8	1.0	10.0
Other	1.0	.5	.5	.8	1.0	.7	1.0	.7	.8	.7	2.8	.9	.8
Totals, privileges, licences and permits	11.1	4.8	6.8	9.7	8.5	11.7	12.9	21.2	61.6	24.2	8.5	5.0	16.8
Liquor profits	3.5	7.4	10.0	9.5	3.8	6.0	9.0	6.9	6.4	7.4	18.4	23.7	5.8
All other revenue	1.2	2.5	2.7	2.8	2.5	1.7	2.3	5.7	2.9	2.2	1.6	1.8	2.4
Totals, net general revenue	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 Subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided by the tax rental agreement.

TABLE 11. Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1966

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	5.5	12.8	3.9	6.1	3.3	4.8	2.7	4.2	2.3	4.5	11.4	4.4	4.0
Protection of persons and property	3.7	1.8	2.9	2.7	3.9	4.8	4.0	3.6	5.8	4.3	8.6	13.0	4.2
Transportation and communications	24.8	31.7	22.9	25.8	15.7	21.2	19.5	19.2	19.5	18.0	16.8	3.2	18.9
Health	15.4	10.9	21.8	18.6	22.6	19.6	20.4	28.5	16.5	14.0	9.3	21.7	20.2
Social welfare	10.6	10.5	6.4	6.6	12.2	5.6	6.6	8.0	8.7	6.7	3.7	7.7	8.6
Education	21.9	16.2	25.9	16.3	25.7	31.9	29.2	27.5	37.3	23.1	34.1	42.2	28.0
Natural resources and primary industries	4.2	4.2	3.7	5.8	5.8	3.8	8.8	6.8	8.0	6.5	.9	1.4	5.5
Debt charges (exclusive of debt retirement) ¹	8.6	7.8	8.5	8.9	3.2	4.0	3.1	- 1.5	- 5.8	- .9	3.6	—	2.6
Contributions to other governments	2.3	1.3	.9	7.4	5.7	2.4	1.8	—	5.0	3.5	3.1	2.5	3.8
All other expenditure	3.0	2.8	3.1	1.8	1.9	1.9	3.9	3.7	2.7	20.3	8.5	3.9	4.2
Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

**TABLE 12. Historical Summary of Net General Revenue
Fiscal Years Ended Nearest to December 31**

Province	1955	1961	1962	1963	1964	1965
millions of dollars						
Newfoundland	33	69	76	81	94	112
Prince Edward Island	8	18	19	19	21	25
Nova Scotia	54	102	114	114	129	150
New Brunswick	53	84	90	95	110	128
Quebec	413	758	865	948	1,240	1,600
Ontario	432	927	1,095	1,182	1,358	1,603
Manitoba	59	118	131	136	163	199
Saskatchewan	103	157	201	217	236	267
Alberta	225	273	294	320	383	453
British Columbia	231	347	364	399	464	554
Yukon Territory	2	2	3	4	5	5
Northwest Territories	1	2	4	4	5	5
Totals	1,614	2,857	3,256	3,519	4,208	5,101

**TABLE 13. Historical Summary of Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31**

Province	1955	1961	1962	1963	1964	1965
millions of dollars						
Newfoundland	42	83	101	105	126	131
Prince Edward Island	10	19	23	23	24	30
Nova Scotia	58	107	113	125	132	155
New Brunswick	54	95	101	112	117	131
Quebec	400	848	952	1,097	1,437	1,853
Ontario	489	1,037	1,172	1,240	1,381	1,593
Manitoba	52	137	146	162	185	215
Saskatchewan	101	159	179	209	227	250
Alberta	159	279	282	276	311	380
British Columbia	207	339	357	392	407	539
Yukon Territory	2	3	5	5	5	6
Northwest Territories	1	2	4	4	5	6
Totals	1,575	3,108	3,435	3,750	4,357	5,289

TABLE 14. Historical Summary of Net General Revenue by Source
Fiscal Years Ended Nearest to December 31

Source	1955	1961	1962	1963	1964	1965
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	33	33	36	38	45
Other	20	22	23	25	21	25
Income:						
Corporations	54	268	395	412	455	523
Individuals	30	85	360	389	508	834
Sales:						
Motor fuel	269	450	484	539	616	680
General	150	355	516	562	726	813
All other sales taxes	43	61	65	70	78	114
Succession duties	72	66	72	86	92	108
Hospital insurance premiums	8	122	119	124	141	184
All other taxes	19	20	20	22	25	28
Totals, taxes	665	1,482	2,087	2,265	2,700	3,354
Government of Canada:						
Statutory subsidies ¹	24	32	32	32	32	32
Federal-Provincial fiscal arrangements ²	—	—	213	217	307	349
Federal-Provincial Tax-Sharing Arrangements 1956 read — adjustment for fiscal years 1957-61	320	504 ²	24	—	—	3
Established Programs (Interim Arrangements Act) for fiscal year 1965-66	—	—	—	—	—	82
Share of income tax on power utilities	—	6	10	10	10	6
Other	—	—	—	—	25 ³	—
Totals, Government of Canada	344	542	279	259	374	472
Privileges, licences and permits:						
Liquor control and regulation	33	51	53	55	60	62
Motor vehicles	114	182	187	211	222	244
Natural resources	257	296	315	367	440	508
Other	18	32	34	36	39	42
Totals, privileges, licences and permits	422	561	589	669	761	856
Government enterprises:						
Net income from sales of alcoholic beverages by Provincial Liquor Commissions	139	197	217	233	251	298
All other revenue	44	75	84	93	122	121
Totals, net general revenue	1,614	2,857	3,256	3,519	4,208	5,101

¹ Includes BNA Act subsidies and additional subsidies to Newfoundland.

² Includes Atlantic Provinces Adjustment Grants.

³ Includes compensation due to withdrawal from joint programmes 21, Crown Corporations (Provincial taxes and fees) 4.

TABLE 15. Historical Summary of Net General Expenditure by Function
Fiscal Years Ended Nearest to December 31

Function	1955	1961	1962	1963	1964	1965
millions of dollars						
General government	65	135	142	154	178	212
Protection of persons and property	82	141	158	172	189	225
Transportation and communications	448	659	711	790	855	1,001
Health	247	600	655	692	841	1,070
Social welfare	134	286	305	328	372	456
Education	333	841	988	1,089	1,243	1,483
Natural resources and primary industries	122	202	192	208	243	289
Debt charges (exclusive of debt retirement)	55	84	102	123	135	138
Contributions to municipalities	37	71	78	79	164	200
All other expenditure	52	89	104	115	137	216
Net general expenditure (exclusive of debt retirement)	1,575	3,108	3,435	3,750	4,357	5,290

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 Tables 1 and 3 and in the explanatory comments thereto on pages 11 and 12.

Federal - Provincial Fiscal Arrangements

These payments are detailed on Table 7, and in the explanatory comments on pages 7, 8 and 9.

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 vehicles
- (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 17 to 87. See explanatory comment to Table 7 on page 13.

Government Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With

the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. The first edition, which covers the years 1958 to 1961, was published in 1964. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other

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

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 assistance

Pensions

Other aid to 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:

Pensions

Aid to Disabled Persons:

Pensions

Aid to Unemployed and Unemployables:

Administration and supervision
Assistance payments directly to persons and to other governments
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

Winter Works Projects in Municipalities

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

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

- (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 12.

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

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

APPENDIX B

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

Newfoundland:

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Board of Liquor Control Building Corporation Limited
Centenary Building Corporation Limited
Co-operative Development Loan Board
Corner Brook Hospital Buildings Corporation Limited
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. Anthony Hospital Building Corporation Limited
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
Cape Breton Sports Centre Recreation Fund
Community Pastures Board
Industrial Development Fund

Nova Scotia — Concluded:

Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan 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 Utilities³
Community Improvement Corporation
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
Ontario Universities Capital Aid Corporation
Sheridan Park Corporation

Manitoba:

Co-operative Promotion Board
Cream Grading Account
Fire Insurance Reserve Fund
Fire Prevention Fund

See footnotes at end of Appendix B.

Manitoba — Concluded:

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 Board
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Committee
Saskatchewan Economic Development Corporation¹
Saskatchewan Hospitalization Fund¹
Saskatchewan Medical Care Insurance Fund¹

¹ Calendar year 1965.

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

³ Twelve months ended April 30, 1966.

Saskatchewan — Concluded:

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
Medical Grants Stabilization Fund
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration

⁴ Twelve months ended October 31, 1965.

⁵ Twelve months ended July 31, 1966.

⁶ Twelve months ended June 30, 1966.

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