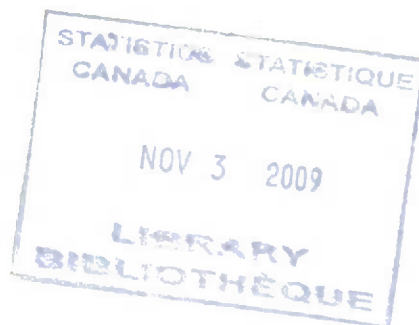


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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1966

(Fiscal Year Ended March 31, 1967)

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DOMINION BUREAU OF STATISTICS

Governments Division

Provincial Government Section

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1966

(Fiscal Year Ended March 31, 1967)

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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, 1967.

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

- Departmental organization,
- Special funds and agencies,
- 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 they are considered to be apart from general government. However, profits of enterprises paid to the government are included in revenue in this report and government payments to enterprises are included in expenditure.

The term Net General Revenue as used in this report denotes that Gross General Revenue has been adjusted by deducting (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. In the previous

reports the term Net General Expenditure was used. However, in this report, this term has been dropped because much of its meaning has been lost due to a change in concepts.

A new concept: "Cost of Services Provided" has been developed and is used in this publication. It is intended to reflect the total cost of the services provided by provincial governments and their agencies even though these costs may be shared by other levels of government through conditional grants. This concept differs from the "net general" concept, in that conditional transfers received from Federal or municipal governments are not deducted from gross expenditures, as they were in determining net general expenditure.

However, in order to permit the calculation of net general expenditure, should it be required by certain users, a supplementary table has been provided (Table 5) which indicates the expenditure functions to which these transfers apply.

The presentation of provincial government revenue and expenditure in this standard form provides a basis for inter-provincial comparisons having a greater degree of consistency than is possible through the use of the provincial public accounts. **It follows, therefore, that the difference between revenue and expenditure as used in this report does not reflect the budgetary surplus or deficit position of a provincial government, but must be interpreted in accordance with the conceptual framework of the statistical series.**

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Revenue

Gross general revenue of all provinces for the year under review shows an increase of \$1,012,542,000 over the corresponding figure for the fiscal year ended March 31, 1966. Of this total \$656,151,000 or 65 per cent is accounted for by increased revenue from taxes.

In the main this increase is accounted for by an increase of \$274,209,000 in individual income tax and \$196,303,000 in general sales tax. Revenue from personal income tax increased in all provinces but particularly in Quebec where the increase was \$134,161,000 and in Ontario \$101,433,000 as compared to the corresponding amounts at March 31, 1966. This additional revenue from personal income tax was due largely to increased provincial participation in the individual income tax field. During the current year the Federal Government made available to the provinces three additional percentage points of individual income tax.

In New Brunswick the general retail sales tax was increased from 3 per cent to 6 per cent effective January 1, 1967. This fact along with increased sales over the whole year accounted for increased revenue of \$3.1 million from this source.

In Ontario the retail sales tax increased from 3 per cent to 5 per cent effective April 1, 1966, and was extended to apply to charges on telegrams and long distance telephone calls. The increased revenue from this source was \$165.3 million or 73.1 per cent in the fiscal year under review over that of the 1965 - 66 period. The tax on gasoline was increased by one per cent per gallon to 16 cents, and the tax on diesel fuel for highway use was increased by one and one-half cents to 22 cents per gallon, accounting for additional revenue of \$33.2 million over revenue collected from these sources in the 1965 - 66 fiscal year.

The sales tax on cigarettes was increased from one twentieth to one tenth of a cent per cigarette with adjusted increases on other forms of tobacco. The total revenue from this source was \$19,113,000.

In Saskatchewan a one cent increase in both the gasoline tax to 15 cents and the diesel fuel tax to 18 cents per gallon resulted in total revenue of \$34,581,000 from this source, compared to \$30,468,000 for the 1965 - 66 fiscal period.

Federal-Provincial Fiscal Arrangements

Early in World War II, in order to provide revenue for heavy national expenditures and at the same time control inflationary tendencies the provincial governments vacated the income and corporation tax fields in favour of the Federal Government for the duration of the war and a limited period thereafter. The details of

these agreements are outlined in the 1946 Canada Year Book pages 900-901. Under the Dominion-Provincial Tax Rental Agreements Act 1947 a province was encouraged to levy a corporation income tax of five per cent in order to sustain the level of income taxes on corporations in all provinces. This tax was administered by the Federal Government without cost to the provinces. The details of this Act can be found in the 1954 edition of the Canada Year Book pages 1087-1090. Under the 1952 Tax Rental Agreement Act all provinces except Ontario and Quebec agreed to lease their personal and corporation income taxes, special corporation taxes and succession duties to the Government of Canada in exchange for a rental fee. Ontario, which had not entered into the 1947 agreements, also agreed to lease personal and corporation income taxes and special corporation taxes, but retained the right to levy succession duties. For further details on this agreement see pages 1087-1090 of the 1954 edition of the Canada Year Book.

Under the Federal-Provincial Tax Sharing Arrangements Act 1957 - 62 all provinces and the territories except Quebec and Ontario signed agreements relating to the three tax fields covered by the Federal-Provincial Tax-sharing arrangements in effect for the years 1958 - 62 and covering tax years 1957 to 1961. Ontario chose to rent only the personal income tax field to the Federal Government and Quebec stayed out entirely accepting only the unconditional equalization payment. The Act provided for payments by the Federal Government to the provinces as follows: (1) a rental payment covering the personal income tax, corporation income tax and inheritance fields and calculated on the basis of the yield of specified "standard taxes" in these fields; (2) an equalization payment to bring a province's per capita yield from the three standard taxes up to the weighted average per capita yield of such taxes in the two provinces with the highest per capital yields; (3) a stabilization payment to bring a province's yield from the equalization payment and standard taxes up to a minimum which was the greater of (a) the previous financial arrangements extended into current years, (b) the last payment under the previous arrangements adjusted for population changes, or (c) 95 per cent of the average payments for the previous two years under the 1957 - 62 arrangements.

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 nine 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 one 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 deduction 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 three 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 provided 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 (1966 - 67), the programs affected, the abatement, and the abatement equalization payments to Quebec by the Federal Government, were as follows:

| Program | Equalized abatement points | Abatement equalization payments \$'000 |
|--|----------------------------------|---|
| For fiscal year 1966 - 67: | | |
| Hospital insurance | 14 | 39,942 |
| Special welfare: | | |
| Categorical welfare . . | 2 | 4,471 |
| Unemployment assist- ance (welfare) | 2 | 8,502 |
| Technical and Vocational Training Act | 1 | 14,139 |
| Health grants | 1 | 85 |
| Sub-totals | 20 | 67,139 |
| For fiscal year 1965 - 66 | | |
| (adjustments): | | |
| Hospital insurance | | - 10,884 |
| Special welfare: | | |
| Categorical welfare | | - 339 |
| Unemployment assistance (welfare) | | - 1 |
| Technical and Vocational Training Act | | - 182 |
| Health grants | | 1,902 |
| Sub-total | | - 9,504 |
| Net payment | | 57,635 |

Provinces were allowed to opt out of the following additional programs and receive cash compensation equivalent to the federal contribution to which the provinces would be entitled under the program.

- Agricultural lime assistance,
- Forestry programs,
- Hospitals construction program,
- Campgrounds and picnic area program,
- Roads to resources program.

For the fiscal year under review 1966 - 67, the provinces did not avail themselves of this second category of the supplemental agreements.

In July 1966 the Canada Assistance Plan was enacted. It provides a basis for co-ordinating the various public welfare programs in each province and permits the previous shared-cost assistance programs (old age assistance, disabled persons allowances and unemployment assistance) to be replaced by one general co-ordinated program. Under the Canada Assistance Plan legislation was introduced to change the rate of the income tax abatement. The original agreement allotted (a) a total of two points to old age assistance, blind and disabled allowances, and (b) two points to the welfare portion of unemployment assistance. Under the new arrangements, both are included under the heading of special welfare and allotted a total of four points. In addition to the welfare portion, all other forms of unemployment assistance are now included. The Canada Assistance Plan is a comprehensive public assistance plan which includes medical services for welfare recipients and is extended to needy mothers and children. Its costs are shared jointly by the federal and provincial governments but opting-out arrangements apply if a province chooses to operate its own plan.

Current Year Provincial Income Tax and Federal Abatement Rates

For the year under review (1966 - 67), all provinces except Manitoba, Saskatchewan and Quebec levied a personal income tax equivalent to the federal abatement, i.e., 24 per cent. Manitoba and Saskatchewan both imposed a rate five per cent higher than the abatement i.e., 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 - 24 per cent. However, an additional three per cent abatement was in effect in this province 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 effective January 1, 1965. Consequently, the total personal income tax abatement in Quebec was 47 per cent.

Effective January 1, 1966 the Federal Government increased the provinces' share of the income tax on power utilities from 50 per cent to 95 per cent.

The federal university grants were increased from \$2 to \$5 per head commencing with the 1966 - 67 school year which began September 1. No change was proposed in the rate of corporation tax abatement which Quebec received in lieu of the \$2 per capita grant to cover the increase. Instead, provision was made for payments of the additional \$3 per head in the form of cash payment to both Quebec and the Association of Universities and Colleges of Canada which distributes the grants to the provinces.

In 1966 - 67 the abatement of federal corporation income tax was nine 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 Quebec, Ontario, Manitoba and Saskatchewan levied a corporation income tax equivalent to the nine 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 two 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.

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 1966 - 67. In areas designated by the Minister of Labour to have high winter unemployment, the Federal Government contributes 60 per cent of the labour costs. 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 32, Table 2). In issues of this publication prior to 1965, this item of expenditure was shown under "Other expenditure". The amount involved in 1966 - 67 was \$53,551,000, while the corresponding figure for 1965 - 66 was \$62,582,000.

Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corpora-

tions. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital expenditures 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.

The following table indicates the functions to which the expenditures of each of these corporations have been allocated.

Newfoundland Building Corporations

| | Interest | Hospital care | Other functions |
|--|--------------|---------------|---------------------|
| | | \$'000 | |
| Bell Island Hospital Building Corporation Limited | 65 | 2 | - |
| B.L.C. Building Corporation Limited | 139 | - | 950 ¹ |
| Centenary Building Corporation Limited | - | - | 5,224 ² |
| Corner Brook Hospital Buildings Corporation Limited | 89 | 967 | - |
| Fish Buildings Limited | - | - | 1,147 ³ |
| Gander Hospital Corporation Limited | 296 | - | - |
| Grace Hospital Extension Corporation Limited | 534 | 1,803 | - |
| Grand Falls Hospital Corporation Limited | 212 | - | - |
| Marystown Shipyard Construction Limited | - | - | 8,749 ⁴ |
| Memorial Park Realty Corporation Limited | - | - | 227 ⁵ |
| Memorial University of Newfoundland Building Corporation Limited | 665 | - | - |
| Mooring Cove Building Company Limited | - | - | 7,108 ⁴ |
| Newfoundland Government Building Corporation Limited | 478 | - | - |
| Northern Hospitals Building Corporation Limited | 420 | 29 | - |
| Nurses Training School Building Corporation Limited | 340 | - | - |
| Pepperrell Hospital Reconstruction Corporation Limited | 327 | 1,693 | - |
| St. Anthony Hospital Building Corporation Limited | - | 2,260 | - |
| St. John's Infirmary Building Corporation Limited | 239 | - | - |
| Technical College Building Corporation Limited | 360 | - | - |
| University Extension Buildings (Newfoundland 1964) Limited | - | - | 10,644 ⁶ |
| Vocational Schools (Western) Building Corporation Limited | 224 | - | - |
| Totals | 4,388 | 6,754 | 34,049 |

- ¹ Executive and administrative.
- ² Recreation and cultural services.
- ³ Fish and game.
- ⁴ Trade and industrial development.
- ⁵ Local government planning and development.
- ⁶ Universities, colleges and other schools.

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, or of the British Columbia Ferry Authority, a provincial toll authority which commenced operations in 1954 as the B.C. Toll Highways and Bridges Authority. These two entities are considered as Provincial Government Enterprises for statistical purposes. The following tables show the revenues and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1966 and of the B.C. Ferry Authority for the fiscal year ended March 31, 1967.

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.

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

THE QUEBEC AUTOROUTES AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended
December 31, 1966
(thousands of dollars)

Revenue:

| | |
|--|--------------|
| Sales and services — tolls, etc. | 9,252 |
| Total revenue | 9,252 |

General expenditure:

| | |
|---|---------------|
| Highways, roads and bridges | 30,102 |
| Debt charges, exclusive of debt retirement | 12,197 |
| Total gross expenditure (exclusive of debt retirement) | 42,299 |

THE BRITISH COLUMBIA FERRY AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended
March 31, 1967
(thousands of dollars)

Revenue:

| | |
|-----------------------------------|---------------|
| Sales and services — tolls, etc.: | |
| Ferries | 20,115 |
| Interest | 175 |
| Total revenue | 20,290 |

General expenditure:

| | |
|---|---------------|
| Ferries | 18,475 |
| Capital expenditure in lieu of depreciation | 2,416 |
| Total gross general expenditure (exclusive of debt retirement) | 20,891 |

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 — General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account, 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 Account. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 3 and 4. The adjustments are explained more fully in the commentary to those tables.

For details on the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see Appendix A attached hereto.

Table 1 shows (1) "gross" or total revenue received from all sources adjusted where necessary to a

comparative basis for all provinces, (2) "net" general revenue. The latter item is arrived at by deducting from gross general revenue, (a) all revenue of provincial government institutions, excluding enterprises, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

Certain items of revenue are shown in Table 1 in total, and the details of same recorded elsewhere in this publication. For the details of the unconditional transfers as recorded in item 41 of Table 1, see items 1 to 18 of Table 5. For the details of the grants-in-aid and shared-cost contributions from the Federal Government as shown in item 35 of Table 1, see items 20 to 99 of Table 5; and for the details of shared-cost contributions from municipal government as shown in item 36 of Table 1, see items 101 to 116 of Table 5.

"Other" taxes Table 1, item 15 consists of the following items which are gross amounts, i.e. before deduction of any commissions payable to collectors.

Other Taxes

| | \$'000 | | \$'000 |
|--|------------|---|---------------|
| Newfoundland: | | Ontario: | |
| Tax on fire insurance premiums | 241 | Fire marshal tax | 762 |
| Public Utilities assessment levy | 80 | Security transfer tax | 3,569 |
| Total | 321 | Land transfer tax | 8,528 |
| | | Tax on premiums under the Insurance Act | 18 |
| | | Total | 12,877 |
| Prince Edward Island: | | Manitoba: | |
| Crop insurance premiums | 9 | Crop insurance premiums | 1,757 |
| | | Fire prevention tax | 103 |
| | | Total | 1,860 |
| Nova Scotia: | | Saskatchewan: | |
| Tax on fire insurance premiums | 48 | Crop insurance premiums | 803 |
| Public Utilities assessment levy | 67 | Fire prevention assessment levy | 105 |
| Total | 115 | Total | 908 |
| | | Alberta: | |
| New Brunswick: | | Crop insurance premiums | 1,002 |
| Fire prevention tax on premiums | 81 | Fire prevention tax | 54 |
| Public Utilities assessment levy | 49 | Total | 1,056 |
| Total | 130 | British Columbia: | |
| | | Tax on fire insurance premiums | 295 |
| Quebec: | | Medical plan premiums | 7,302 |
| Security transfer tax | 2,022 | Total | 7,597 |

Table 2 shows provincial gross general expenditure (representing the administrative burden of services) by function, adjusted to a comparative basis. From this is deducted "own source revenue deduction" which consists of (a) interest revenue, and (b) revenue derived from expenditure functions, to arrive at "Cost of services provided". In former years grants-in-aid and shared-cost contributions were deducted from each

expenditure function where applicable in arriving at what was known as "net general expenditure." However, since the details of these conditional transfers are no longer available from all provinces, the term net general expenditure must of necessity be eliminated.

Table 2 also lists the transfers to other governments according to the respective expenditure functions.

Tables 3 and 4 - 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 cost of services provided.

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 3 and 4, item 2.

Tables 3 and 4, 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 4, 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 Table 1. See Table 3, 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 3 and 4 under a number of headings. On Table 3, see items 15 and 16; on Table 4, 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 3, 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 3, items 12 and 13, and Table 4, 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 3, 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 3, item 21, while those for non-expense and surplus payments covering advances charged to current account, refunds of previous years' revenue, transfers to reserves for doubtful accounts, etc., are shown in Table 4, 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 3 and 4 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 5 - Amounts Transferred from Other Governments

This table indicates the revenue received by provincial governments, in the form of conditional and unconditional transfers, from the Federal and local governments. The conditional transfers or shared-cost contributions are related to the expenditure function to which they apply on the basis of information contained in provincial financial statements, with the exception of the province of British Columbia. Because details by function are not available for this province, conditional transfers from the Federal government to British Columbia have been distributed according to DBS publication "Federal Government Finance 1966" (Catalogue No. 68-211) which indicates the purpose of

these payments; transfers from local governments have been applied to "Other expenditure".

As a result of the different accounting methods employed by the Federal and British Columbia governments, however, the total amount of conditional transfers recorded by the province does not agree with the amount shown in the Public Accounts of the Government of Canada. An adjustment of \$6,102 has, therefore, been made in this table to reconcile the two sources. (See item 98).

The total in this table for each province agrees with item 42 in Table 1.

Table 6 - Own-source Revenue Deductions

This table provides the detail, by function, of item 48 in Table 1 and item 75 in Table 2. The amounts in the table represent revenue derived from expenditure functions and, in order to put the revenue and expenditure of all provinces on a comparable basis, these revenue items are deducted from gross general revenue and from gross general expenditure. These funds are considered to be reductions of expenditure and not revenue in the true sense of revenue, that is, income

raised to meet expenditure. They consist largely of institutional revenue, that is, revenue from the sale of goods and services by provincial institutions such as agricultural schools, hospitals, and penal institutions.

Revenue in the form of interest, premium on the issuance of securities and exchange is by conceptual definition offset against the expenditure for debt charges.

Table 7 - 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 75 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 represent amounts contributed by governments toward current costs of production. These payments are usually made in order that the consumer may benefit from lower prices, but occasionally the purpose may be to protect the producer

against a decline in the price of his product. Subsidies may be paid to agriculture in the form of freight assistance on limestone for fertilizer, western feed grains and other products. Production subsidies are paid on wool, cheese, hogs and livestock for breeding purposes. Business subsidies include payments on iron ore and peat and the operation of ferries and ambulances. In Saskatchewan, Alberta and British Columbia the homeowners' subsidies are shown under this component.

5. **Transfers to other levels of government.** These are shown in detail in Table 2 of this report.
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 7 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 8 and 9 — Percentage Distribution of Net General Revenue and Cost of Services Provided

The percentage distribution shown in Tables 8 and 9 are based on Tables 1 and 2. They indicate the relative significance to each provincial and territorial government

of the principal sources of revenue and functions of expenditure.

Tables 10, 11, 12 and 13 — Historical Summaries of Net General Revenue and Cost of Services Provided

These tables show the developments that have taken place in provincial government finance during the last few years, (1) by provincial totals of net general revenue and cost of services provided, (2) on a net

general revenue by source, and on a cost of services provided by function basis. Figures for 1956 are also shown in each case.

July 10, 1969.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹

| No. | Source | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|-----|---|----------------------|----------------------------|----------------|------------------|-----------|
| | | thousands of dollars | | | | |
| | Taxes: | | | | | |
| | Income: | | | | | |
| 1 | Corporations ² | 7,572 | 777 | 7,208 | 6,717 | 149,784 |
| 2 | Individuals ³ | 8,183 | 1,649 | 18,297 | 12,975 | 469,888 |
| 3 | On premiums of insurance companies | 575 | 142 | 1,353 | 1,058 | 16,642 |
| 4 | Other, on corporations | — | — | — | — | 20,265 |
| 5 | Property | — | — | 99 | 8,772 | — |
| | Sales: ⁴ | | | | | |
| 6 | General | 22,190 | 3,581 | 23,636 | 18,017 | 343,067 |
| 7 | Motor fuel | 13,721 | 3,980 | 27,319 | 22,286 | 202,343 |
| 8 | Alcoholic beverages | — | 628 | — | — | — |
| 9 | Amusements and admissions | 112 | 95 | 576 | 602 | 10,323 |
| 10 | Tobacco | 2,064 | 436 | — | 2,551 | 38,283 |
| 11 | Other commodities and services ⁶ | 36 | — | 557 | — | 30,176 |
| 12 | Totals, sales taxes | 38,123 | 8,720 | 52,088 | 43,456 | 624,192 |
| 13 | Succession duties | — | — | — | — | 37,780 |
| 14 | Hospital insurance premiums | — | — | — | — | — |
| 15 | Other ⁹ | 321 | 9 | 115 | 130 | 2,022 |
| 16 | Totals, taxes | 54,774 | 11,297 | 79,160 | 73,108 | 1,320,573 |
| | Privileges, licences and permits: | | | | | |
| 17 | Liquor control and regulation | 4,704 | 46 | 220 | 334 | 22,197 |
| 18 | Motor vehicles | 3,765 | 1,004 | 7,480 | 6,820 | 60,321 |
| 19 | Natural resources | 3,641 | 34 | 1,629 | 4,626 | 61,134 |
| 20 | Other | 1,022 | 130 | 914 | 1,179 | 17,318 |
| 21 | Totals, privileges, licences and permits | 13,132 | 1,214 | 10,243 | 12,959 | 160,970 |
| | Sales and services: | | | | | |
| 22 | Institutional | 2,413 | 828 | 877 | 1,350 | 2,800 |
| 23 | Other | 890 | 542 | 3,134 | 2,259 | 13,335 |
| 24 | Totals, sales and services | 3,303 | 1,370 | 4,011 | 3,609 | 16,135 |
| 25 | Fines and penalties | 550 | 102 | 544 | 549 | 3,292 |
| | Interest, discount, premium and foreign exchange: ¹⁰ | | | | | |
| 26 | Interest | 723 | 833 | 7,665 | 1,842 | 8,147 |
| 27 | Premium or discount | 11 | — | 41 | — | 62 |
| 28 | Profit on foreign exchange | — | — | — | — | — |
| 29 | Totals, interest, discount, premium and foreign exchange | 734 | 833 | 7,706 | 1,842 | 8,209 |
| | Own enterprises: | | | | | |
| 30 | Liquor profits | 5,143 | 1,978 | 15,663 | 12,386 | 66,510 |
| 31 | Other ¹¹ | — | — | 22 | — | 21,851 |
| 32 | Totals, own enterprises | 5,143 | 1,978 | 15,685 | 12,386 | 88,361 |
| 33 | Other revenue | 270 | 86 | 2 | 340 | 4,556 |
| 34 | Gross revenue from own sources | 77,906 | 16,880 | 117,351 | 104,793 | 1,602,096 |
| | Conditional transfers: | | | | | |
| | From federal government: | | | | | |
| 35 | Grants-in-aid and shared-cost contributions | 50,253 | 10,070 | 71,068 | 45,687 | 135,200 |
| | From municipal governments: | | | | | |
| 36 | Shared-cost contributions | 34 | 2 | 616 | — | 28,763 |
| 37 | Totals, conditional transfers | 50,287 | 10,072 | 71,684 | 45,687 | 163,963 |

See footnote(s) at end of table.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Sub-total | Yukon | Northwest Territories | Total | No. |
|----------------------|----------|---------------------|---------|---------------------|-----------|-------|-----------------------|-----------|-----|
| thousands of dollars | | | | | | | | | |
| 250,340 | 20,534 | 12,579 | 26,945 | 53,462 | 535,918 | - | - | 535,918 | 1 |
| 393,837 | 39,955 | 38,251 | 55,535 | 98,582 | 1,137,152 | - | - | 1,137,152 | 2 |
| 23,505 | 1,829 | 1,281 | 3,312 | 4,583 | 54,280 | - | - | 54,280 | 3 |
| 654 | - | - | - | - | 20,919 | - | - | 20,919 | 4 |
| 1,773 | - | 403 | - | 11,220 | 22,267 | 341 | 38 | 22,646 | 5 |
| 391,575 | - | 48,817 | - | 158,759 | 1,009,642 | - | - | 1,009,642 | 6 |
| 286,787 | 40,814 | 34,581 ⁵ | 47,213 | 62,082 ⁵ | 741,126 | 596 | 971 | 742,693 | 7 |
| - | - | - | - | - | 628 | 107 | - | 735 | 8 |
| 23,466 | 1,510 | 155 | 1,266 | 2,524 | 40,629 | 12 | - | 40,641 | 9 |
| 19,113 | 8,345 | 3,854 | - | - | 74,646 | - | - | 74,646 | 10 |
| - | 4,450 | - | - | 2,503 | 37,722 | - | - | 37,722 | 11 |
| 720,941 | 55,119 | 87,407 | 48,479 | 225,868 | 1,904,393 | 715 | 971 | 1,906,079 | 12 |
| 57,913 | - | 17 | 37 | 21,883 | 117,580 | - | - | 117,580 | 13 |
| 157,333 | 13,120 | 18,378 ⁸ | - | - | 188,831 | - | - | 188,831 | 14 |
| 12,877 | 1,860 | 908 | 1,056 | 7,597 | 26,895 | - | - | 26,895 | 15 |
| 1,619,173 | 132,417 | 159,208 | 135,330 | 423,195 | 4,008,235 | 1,056 | 1,009 | 4,010,300 | 16 |
| 30,306 | 3,299 | 131 | 1,411 | 726 | 63,374 | 16 | 55 | 63,445 | 17 |
| 104,531 | 11,906 | 10,547 | 18,167 | 29,005 | 253,546 | 237 | 106 | 253,889 | 18 |
| 41,531 | 6,797 | 40,898 | 250,003 | 103,730 | 514,023 | 39 | 69 | 514,131 | 19 |
| 12,403 | 2,309 | 1,825 | 3,583 | 3,646 | 44,329 | 193 | 49 | 44,571 | 20 |
| 188,771 | 24,311 | 53,401 | 273,164 | 137,107 | 875,272 | 485 | 279 | 876,036 | 21 |
| 8,455 | 531 | 1,537 | 3,789 | 3,461 | 26,041 | - | - | 26,041 | 22 |
| 24,874 | 4,703 | 11,244 | 10,571 | 17,901 | 89,453 | 121 | 67 | 89,641 | 23 |
| 33,329 | 5,234 | 12,781 | 14,360 | 21,362 | 115,494 | 121 | 67 | 115,682 | 24 |
| 4,384 | 833 | 1,234 | 2,464 | 1,497 | 15,449 | 40 | 51 | 15,540 | 25 |
| 73,942 | 12,305 | 35,788 | 27,613 | 5,818 | 174,676 | 99 | - | 174,775 | 26 |
| - | - | 4 | - | - | 118 | - | - | 118 | 27 |
| 31 | - | 2 | - | - | 33 | - | - | 33 | 28 |
| 73,973 | 12,305 | 35,794 | 27,613 | 5,818 | 174,827 | 99 | - | 174,926 | 29 |
| 104,520 | 19,809 | 21,116 | 33,282 | 44,255 | 324,662 | 1,014 | 1,385 | 327,061 | 30 |
| - | - | 5,933 | - | - | 27,806 | - | - | 27,806 | 31 |
| 104,520 | 19,809 | 27,049 | 33,282 | 44,255 | 352,468 | 1,014 | 1,385 | 354,867 | 32 |
| 954 | 915 | 358 | 319 | 136 | 7,936 | 1 | 92 | 8,029 | 33 |
| 2,025,104 | 195,824 | 289,825 | 486,532 | 633,370 | 5,549,681 | 2,816 | 2,883 | 5,555,380 | 34 |
| 383,691 | 78,973 | 58,245 | 96,498 | 103,166 | 1,032,851 | 1,468 | 1,866 | 1,036,185 | 35 |
| 3,740 | 2,808 | 1,506 | 10,601 | 5,366 | 53,436 | - | - | 53,436 | 36 |
| 387,431 | 81,781 | 59,751 | 107,099 | 108,532 | 1,086,287 | 1,468 | 1,866 | 1,089,621 | 37 |

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹ — Concluded

| No. | Source | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|-----|--|----------------------|----------------------------|----------------------|----------------------|-----------------------|
| | | thousands of dollars | | | | |
| | Unconditional transfers: | | | | | |
| | From federal government: | | | | | |
| 38 | Statutory subsidies | 9,656 ¹² | 657 | 2,132 | 1,745 | 3,964 |
| 39 | Federal-provincial fiscal arrangements | 40,696 ¹³ | 10,942 ¹³ | 54,318 ¹³ | 48,159 ¹³ | 221,356 ¹⁴ |
| 40 | Share of income tax on power utilities | 312 | 64 | 616 | 32 | 596 |
| 41 | Totals, unconditional transfers | 50,664 | 11,663 | 57,066 | 49,936 | 225,916 |
| 42 | Totals, transfers ¹⁶ | 100,951 | 21,735 | 128,750 | 95,623 | 389,879 |
| 43 | Gross general revenue | 178,857 | 38,615 | 246,101 | 200,416 | 1,991,975 |
| | Less: | | | | | |
| | Revenue derived from expenditure functions and applied thereto: | | | | | |
| 44 | Privileges, licences and permits | — | — | — | — | — |
| | Sales and services: | | | | | |
| 45 | Institutional | 2,413 | 828 | 877 | 1,350 | 2,800 |
| 46 | Sub-totals | 2,413 | 828 | 877 | 1,350 | 2,800 |
| 47 | Interest revenue applied against debt charges (item 29 above) | 734 | 833 | 7,706 | 1,842 | 8,209 |
| 48 | Totals, own-source-revenue deduction | 3,147 | 1,661 | 8,583 | 3,192 | 11,009 |
| | Conditional transfers from: | | | | | |
| 49 | Federal government | 50,253 | 10,070 | 71,068 | 45,687 | 135,200 |
| 50 | Municipal governments | 34 | 2 | 616 | — | 28,763 |
| 51 | Totals, conditional transfers | 50,287 | 10,072 | 71,684 | 45,687 | 163,963 |
| 52 | Total deductions | 53,434 | 11,733 | 80,267 | 48,879 | 174,972 |
| 53 | Net general revenue | 125,423 | 26,882 | 165,834 | 151,537 | 1,817,003 |
| 54 | Population (000's) ¹⁷ | 493 | 109 | 756 | 617 | 5,781 |
| 55 | Gross general revenue per capita \$ | 363 | 354 | 326 | 325 | 345 |
| 56 | Net general revenue per capita \$ | 254 | 247 | 219 | 246 | 314 |

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary totals as appearing in provincial government Public Accounts. See introduction.

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 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. 115; P.E.I. 41; N.S. 139; N.B. 122; Que. 1,349; Ont. 2,199; Man. 371; Sask. 483; Alta. 1,181; B.C. 694. Commissions on general and other sales tax collections have also been added back as follows: Nfld. 217; P.E.I. 125; N.S. 650; N.B. 935; Que. 9,409; Ont. 7,285; Man. 546; Sask. 1,240; Alta. 6; B.C. 4,686.

⁵ Taxed under the general sales tax, item 6.

⁶ Nfld. Telegraphic tax; N.S. Long distance telephone tax; Que. tax on meals and hotel accommodation 23,782; tax on telecommunications 6,394; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax.

⁷ Collection of arrears.

⁸ Includes 5,957 premiums for medical care insurance.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹ - Concluded

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Sub-total | Yukon | Northwest Territories | Totals | No. |
|----------------------|----------|--------------|---------|------------------|-----------|---------------------|-----------------------|-----------|-----|
| thousands of dollars | | | | | | | | | |
| 4,624 | 2,117 | 2,124 | 2,887 | 1,673 | 31,579 | - | - | 31,579 | 38 |
| 19,743 | 36,754 | 36,690 | 4,640 | 4,635 | 477,933 | 3,052 ¹⁵ | 3,301 ¹⁵ | 484,286 | 39 |
| 1,051 | 89 | 12 | 2,932 | 248 | 5,952 | - | - | 5,952 | 40 |
| 25,418 | 38,960 | 38,826 | 10,459 | 6,556 | 515,464 | 3,052 | 3,301 | 521,817 | 41 |
| 412,849 | 120,741 | 98,577 | 117,558 | 115,088 | 1,601,751 | 4,520 | 5,167 | 1,611,438 | 42 |
| 2,437,953 | 316,565 | 388,402 | 604,090 | 748,458 | 7,151,432 | 7,336 | 8,050 | 7,166,818 | 43 |
| - | - | 1 | 113 | - | 114 | - | - | 114 | 44 |
| 8,455 | 531 | 1,537 | 3,789 | 3,461 | 26,041 | - | - | 26,041 | 45 |
| 8,455 | 531 | 1,538 | 3,902 | 3,461 | 26,155 | - | - | 26,155 | 46 |
| 73,973 | 12,305 | 35,794 | 27,613 | 5,818 | 174,827 | 99 | - | 174,926 | 47 |
| 82,428 | 12,836 | 37,332 | 31,515 | 9,279 | 200,982 | 99 | - | 201,081 | 48 |
| 383,691 | 78,973 | 58,245 | 96,498 | 103,166 | 1,032,851 | 1,468 | 1,866 | 1,036,185 | 49 |
| 3,740 | 2,808 | 1,506 | 10,601 | 5,366 | 53,436 | - | - | 53,436 | 50 |
| 387,431 | 81,781 | 59,751 | 107,099 | 108,532 | 1,086,287 | 1,468 | 1,866 | 1,089,621 | 51 |
| 469,859 | 94,617 | 97,083 | 138,614 | 117,811 | 1,287,269 | 1,567 | 1,866 | 1,290,702 | 52 |
| 1,968,094 | 221,948 | 291,319 | 465,476 | 630,647 | 5,864,163 | 5,769 | 6,184 | 5,876,116 | 53 |
| 6,961 | 963 | 955 | 1,463 | 1,874 | 19,972 | 14 | 29 | 20,015 | 54 |
| 350 | 329 | 407 | 413 | 399 | 358 | 524 | 278 | 358 | 55 |
| 283 | 230 | 305 | 318 | 337 | 294 | 412 | 213 | 294 | 56 |

⁹ For breakdown see Explanatory Comment, page 12.

¹⁰ Excludes net sinking fund earnings as follows: Nfld. 1,549; P.E.I. 338; N.S. 4,414; N.B. 3,585; Que. 6,457; Ont. 2,388; Man. 3,368 (reserve for debt retirement); Sask. 368; Alta. nil; B.C. 2,637.

¹¹ N.S. - Surplus - Keltic Lodge 20, Digby Pines 2; Que. Contributions from Hydro Electric Commission; Sask. - Profits - Saskatchewan Government Telephones 3,933, Government Finance office 2,000.

¹² Consists of additional subsidy 8,000 and annual statutory subsidies 1,656. See also Table 5, items 1 and 2.

¹³ Includes Atlantic Provinces Adjustment Grant: Nfld. 10,500; P.E.I. 3,500; N.S. 10,500; N.B. 10,500. See also Table 5, item 6.

¹⁴ Includes payments under the Established Program (interim arrangements Act) 57,635. See also Table 5, item 17.

¹⁵ Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

¹⁶ For breakdown of these transfers see Table 5, items 1 to 116.

¹⁷ Population at June 1, 1966, per 1966 Census.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967¹

| No. | Function | Newfoundland | | Prince Edward Island | | Nova Scotia | |
|-----|--|---------------------------------------|---|---------------------------------------|--|---------------------------------------|---|
| | | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other government ² | Gross expenditure including transfers | Transfers to other governments ² |
| | | thousands of dollars | | | | | |
| | General government services: | | | | | | |
| 1 | Executive and administrative | 10,532 | - | 1,872 | 23 | 6,746 | 84 |
| 2 | Legislative | 644 | - | 303 | - | 471 | - |
| 3 | Research, planning and statistics | 149 | - | - | - | 13 | - |
| 4 | Totals, general government services | 11,325 | - | 2,175 | 23 | 7,230 | 84 |
| | Protection of persons and property: | | | | | | |
| 5 | Law enforcement | 798 | - | 151 | - | 946 | 10 |
| | Corrections: | | | | | | |
| 6 | Juvenile delinquents | 206 | - | 21 | - | 589 | - |
| 7 | Other | 632 | - | 121 | - | 12 | - |
| 8 | Police | 2,593 | - | 249 | - | 1,431 | - |
| 9 | Fire | 836 | - | 50 | 50 | 73 | - |
| 10 | Other | 607 | - | 174 | 2 | 2,675 | - |
| 11 | Totals, protection of persons and property | 5,672 | - | 766 | 52 | 5,726 | 10 |
| | Transportation and communications: | | | | | | |
| 12 | Air | - | - | - | - | - | - |
| 13 | Road | 41,120 | 462 | 12,611 | 33 | 63,961 | 698 |
| 14 | Rail | - | - | - | - | - | - |
| 15 | Water | 159 | - | 144 | - | 422 | - |
| 16 | Telecommunications | - | - | - | - | 36 | - |
| 17 | Other | - | - | - | - | 22 | - |
| 18 | Totals, transportation and communications | 41,279 | 462 | 12,755 | 33 | 64,441 | 698 |
| | Health: | | | | | | |
| 19 | Hospital care | 41,630 | - | 6,441 | - | 55,389 | 2,330 |
| 20 | General health | 455 | - | 760 | - | 631 | - |
| 21 | Public health | 2,256 | 159 | 990 | - | 6,544 | 144 |
| 22 | Medical, dental and allied services | 2,818 | - | 215 | - | 911 | - |
| 23 | Totals, health | 47,159 | 159 | 8,406 | - | 63,475 | 2,374 |
| | Social welfare: | | | | | | |
| 24 | Old age assistance - Pensions | 3,374 | - | 919 | - | 3,348 | - |
| 25 | Other aid to the aged | 716 | - | 1,715 | - | - | - |
| 26 | Aid to the blind - Pensions | 393 | - | 72 | - | 625 | - |
| 27 | Aid to the disabled - Pensions | 1,683 | - | 867 | - | 3,180 | - |
| 28 | Aid to the unemployed and unemployables | 18,219 | - | 2,877 | 55 | 7,881 | 2,516 |
| 29 | Mothers' allowances | - | - | 313 | - | 3 | - |
| 30 | Child welfare | 1,288 | - | 305 | - | 980 | - |
| 31 | Labour | 117 | - | 103 | - | 277 | - |
| 32 | Winter work projects | 340 | 340 | 650 | 650 | 483 | 483 |
| 33 | Other | 1,622 | - | 136 | - | 1,683 | - |
| 34 | Totals, social welfare | 27,752 | 340 | 7,957 | 705 | 18,457 | 2,999 |
| | Recreational and cultural services: | | | | | | |
| 35 | Archives, art galleries, museums and libraries | 500 | - | 75 | 1 | 1,049 | - |
| 36 | Parks, beaches and other recreational areas | 574 | - | 222 | 4 | 628 | 4 |
| 37 | Physical culture | 129 | - | 66 | - | 126 | 14 |
| 38 | Other | 5,241 | - | 141 | - | 191 | - |
| 39 | Totals, recreational and cultural services | 6,444 | - | 504 | 5 | 1,994 | 18 |
| | Education: | | | | | | |
| 40 | Schools operated by local authorities | 32,037 ⁴ | - | 5,897 | 5,143 | 34,451 | 31,745 |
| 41 | Universities, colleges and other schools | 35,336 | - | 2,394 | - | 20,303 | 4 |
| 42 | Education of the handicapped | 546 | - | 50 | - | 1,270 | - |
| 43 | Contributions to teachers' superannuation and pensions | 755 | - | 2 | - | 2,726 | - |
| 44 | Other | 359 | - | 168 | - | 1,546 | - |
| 45 | Totals, education | 68,203 | - | 8,511 | 5,143 | 60,296 | 31,749 |

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967¹

| New Brunswick | | Quebec | | Ontario | | Manitoba | | No. |
|---------------------------------------|---|---------------------------------------|---|---------------------------------------|--|---------------------------------------|---|-----|
| Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other government ² | Gross expenditure including transfers | Transfers to other governments ² | |
| thousands of dollars | | | | | | | | |
| 9,413 | 15 | 71,397 | 29 | 86,253 | - | 13,304 | 12 | 1 |
| 788 | - | 11,675 | - | 3,006 | - | 828 | - | 2 |
| 498 | - | 652 | - | 1,290 | - | - | - | 3 |
| 10,699 | 15 | 83,724 | 29 | 90,549 | - | 14,132 | 12 | 4 |
| 964 | - | 21,270 | - | 14,010 | 4 | 2,185 | - | 5 |
| 258 | - | 832 | - | 7,513 | - | 939 | - | 6 |
| 375 | 24 | 9,291 | - | 19,556 | 513 | 2,004 | - | 7 |
| 1,107 | - | 31,722 | - | 29,586 | 439 | 1,722 | - | 8 |
| 68 | - | 1,400 | 1,400 | 285 | 285 | 142 | - | 9 |
| 1,628 | - | 14,703 | 10 | 22,822 | 7 | 2,770 | - | 10 |
| 4,400 | 24 | 79,218 | 1,410 | 93,772 | 1,248 | 9,762 | - | 11 |
| - | - | 2,708 | - | - | - | 15 | - | 12 |
| 56,657 | 59 | 367,447 | 10,095 | 390,508 | 117,142 | 46,412 | 7,983 | 13 |
| - | - | - | - | 10,801 | - | - | - | 14 |
| 860 | - | 707 | - | - | - | 505 | - | 15 |
| - | - | - | - | - | - | - | - | 16 |
| - | - | 370 | - | - | - | 337 | 241 | 17 |
| 37,517 | 59 | 371,232 | 10,095 | 401,309 | 117,142 | 47,269 | 8,224 | 18 |
| 43,310 | 413 | 490,823 | - | 533,188 | - | 66,744 | - | 19 |
| 657 | - | 2,209 | - | 9,931 | - | 1,182 | - | 20 |
| 4,017 | - | 23,445 | 3,441 | 29,768 | 5,062 | 5,738 | 94 | 21 |
| 261 | - | 15,872 | - | 24,288 | 49 | 4,618 | 325 | 22 |
| 48,245 | 413 | 532,349 | 3,441 | 597,175 | 5,111 | 78,282 | 419 | 23 |
| 3255 | - | 31,944 | - | 14,576 | - | 3,270 | - | 24 |
| 204 | - | 10 | - | 17,299 | - | 563 | - | 25 |
| 546 | - | 2,310 | - | 1,452 | - | 305 | - | 26 |
| 2,106 | - | 17,276 | - | 16,834 | - | 1,415 | - | 27 |
| 5,770 | 2,231 | 94,814 | - | 43,879 | 26,732 | 14,197 | 1,898 | 28 |
| - | - | 26,462 | - | 19,274 | - | - | - | 29 |
| 634 | 318 | 42,287 | - | 18,911 | 512 | 5,369 | - | 30 |
| 571 | - | 5,683 | - | 3,438 | - | 492 | - | 31 |
| 67 | - | 33,486 | 33,486 | 10,284 | 9,638 | 1,105 | 1,094 | 32 |
| 1,111 | - | 20,166 | - | 10,650 | 3,094 ² | 1,384 | 15 | 33 |
| 14,264 | 2,549 | 274,438 | 33,486 | 156,597 | 39,976 | 28,100 | 3,007 | 34 |
| 439 | - | 4,041 | - | 4,891 | 47 | 6,665 | 674 | 35 |
| 341 | - | 7,757 | - | 8,222 | 631 | 1,765 | - | 36 |
| 102 | - | 253 | - | 388 | - | 222 | - | 37 |
| 458 | - | 9,891 | - | 3,016 | 1,104 | 6,365 | - | 38 |
| 1,340 | - | 21,942 | - | 16,517 | 1,782 | 15,017 | 674 | 39 |
| 23,553 | 20,674 | 358,023 | 350,153 | 489,279 | 475,110 | 38,115 | 37,762 | 40 |
| 15,695 | 30 | 165,246 | 2,263 | 208,663 | 17,644 | 23,152 | 92 | 41 |
| 549 | 112 | 726 | - | 10,870 | 222 | 974 | - | 42 |
| 852 | - | 367 | - | 42,943 | - | 842 | - | 43 |
| 440 | - | 67,003 | - | 10,480 | 60 | 1,314 | - | 44 |
| 41,059 | 20,816 | 591,365 | 382,416 | 762,235 | 493,026 | 64,397 | 37,854 | 45 |

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Continued

| No. | Function | Saskatchewan | | Alberta | | British Columbia | |
|-----|--|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|
| | | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² |
| | | thousands of dollars | | | | | |
| | General government services: | | | | | | |
| 1 | Executive and administrative | 10,002 | — | 17,663 | — | 31,482 | — |
| 2 | Legislative | 1,319 | — | 545 | — | 2,247 | — |
| 3 | Research, planning and statistics | 157 | — | 203 | — | 394 | — |
| 4 | Totals, general government services | 11,478 | — | 18,411 | — | 34,123 | — |
| | Protection of persons and property: | | | | | | |
| 5 | Law enforcement | 2,039 | — | 4,962 | — | 4,202 | — |
| | Corrections: | | | | | | |
| 6 | Juvenile delinquents | 152 | — | 3,495 | — | 2,141 | — |
| 7 | Other | 3,131 | 3 | 10,845 | — | 8,816 | — |
| 8 | Police | 2,647 | — | 3,383 | 6 | 3,959 | — |
| 9 | Fire | 135 | — | 167 | — | 166 | — |
| 10 | Other | 3,340 | — | 7,495 | — | 5,818 | — |
| 11 | Totals, protection of persons and property | 11,444 | 3 | 30,347 | 6 | 25,102 | — |
| | Transportation and communications: | | | | | | |
| 12 | Air | 12 | — | 555 | — | — | — |
| 13 | Road | 65,226 | 16,255 | 91,737 | 10,614 | 94,876 | 4,088 |
| 14 | Rail | — | — | — | — | — | — |
| 15 | Water | 547 | — | 245 | — | 7,250 | — |
| 16 | Telecommunications | 564 | — | — | — | — | — |
| 17 | Other | — | — | 7 | — | — | — |
| 18 | Totals, transportation and communications | 66,349 | 16,255 | 92,544 | 10,614 | 102,126 | 4,088 |
| | Health: | | | | | | |
| 19 | Hospital care | 75,707 | 3 | 128,888 | — | 120,799 | — |
| 20 | General health | 1,819 | — | 1,611 | — | 2,624 | — |
| 21 | Public health | 6,766 | 284 | 5,806 | 1,998 | 8,783 | 463 |
| 22 | Medical, dental and allied services | 24,935 | — | 9,317 | — | 24,327 | — |
| 23 | Totals, health | 109,227 | 287 | 145,622 | 1,998 | 156,533 | 463 |
| | Social welfare: | | | | | | |
| 24 | Old age assistance — Pensions | 2,516 | — | 4,229 | — | 12,493 | — |
| 25 | Other aid to the aged | 3,765 | — | 1,484 | — | 5,523 | 76 |
| 26 | Aid to the blind — Pensions | 330 | — | 378 | — | 587 | — |
| 27 | Aid to the disabled — Pensions | 430 | — | 2,185 | — | 2,783 | — |
| 28 | Aid to the unemployed and unemployables | 19,077 | 4,253 | 37,770 | 2,352 | 37,387 | 30,037 |
| 29 | Mothers' allowances | 3 | — | 341 | — | 3 | — |
| 30 | Child welfare | 2,528 | — | 4,840 | — | 9,111 | — |
| 31 | Labour | 394 | — | 625 | — | 745 | — |
| 32 | Winter work projects | 3,052 | 3,052 | 3,351 | 3,351 | 612 | 612 |
| 33 | Other | 3,876 | — | 5,114 | 175 | 3,392 | — |
| 34 | Totals, social welfare | 35,968 | 7,305 | 60,317 | 5,878 | 72,633 | 30,725 |
| | Recreational and cultural services: | | | | | | |
| 35 | Archives, art galleries, museums and libraries | 707 | — | 6,718 | — | 2,570 | — |
| 36 | Parks, beaches and other recreational areas | 5,048 | 17 | 2,021 | 132 | 2,898 | 14 |
| 37 | Physical culture | — | — | 13 | — | 337 | — |
| 38 | Other | 2,627 | 1,605 | 2,027 | — | 5,302 | — |
| 39 | Totals, recreational and cultural services | 8,382 | 1,622 | 10,779 | 132 | 11,107 | 14 |
| | Education: | | | | | | |
| 40 | Schools operated by local authorities | 63,372 | 59,114 | 124,175 | 118,963 | 116,164 | 93,142 |
| 41 | Universities, colleges and other schools | 17,246 | — | 96,965 | — | 36,517 | 11,697 |
| 42 | Education of the handicapped | 707 | — | 990 | — | 953 | — |
| 43 | Contributions to teachers' superannuation and pensions | 1,651 | — | 2,736 | — | 4,635 | — |
| 44 | Other | 1,404 | — | 1,541 | — | 2,006 | — |
| 45 | Totals, education | 84,380 | 59,114 | 226,407 | 118,963 | 160,274 | 104,839 |

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Continued

| Sub-total | | Yukon | | Northwest Territories | | Total | | No. |
|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|-----|
| Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | |
| thousands of dollars | | | | | | | | |
| 258,664 | 163 | 1,093 | - | 429 | 1 | 260,186 | 164 | 1 |
| 21,826 | - | 65 | - | 121 | - | 22,012 | - | 2 |
| 3,356 | - | - | - | 26 | - | 3,382 | - | 3 |
| 283,846 | 163 | 1,158 | - | 576 | 1 | 285,580 | 164 | 4 |
| 51,527 | 14 | 53 | - | 263 | - | 51,843 | 14 | 5 |
| 16,146 | - | 3 | - | 13 | - | 16,162 | - | 6 |
| 54,783 | 540 | 68 | - | 424 | - | 55,275 | 540 | 7 |
| 78,399 | 445 | - | - | 461 | - | 78,860 | 445 | 8 |
| 3,322 | 1,735 | 6 | - | 179 | - | 3,507 | 1,735 | 9 |
| 62,032 | 19 | 14 | - | 16 | - | 62,062 | 19 | 10 |
| 266,209 | 2,753 | 144 | - | 1,356 | - | 267,709 | 2,753 | 11 |
| 3,290 | - | 4 | - | - | - | 3,294 | - | 12 |
| 1,230,555 | 167,429 | 823 | 43 | 424 | 273 | 1,231,802 | 167,745 | 13 |
| 10,801 | - | - | - | - | - | 10,801 | - | 14 |
| 10,839 | - | 33 | - | - | - | 10,872 | - | 15 |
| 600 | - | 3 | - | - | - | 603 | - | 16 |
| 736 | 241 | - | - | - | - | 736 | 241 | 17 |
| 1,250,821 | 167,670 | 863 | 43 | 424 | 273 | 1,258,108 | 167,986 | 18 |
| 1,562,919 | 2,646 | 746 | - | 1,808 | - | 1,565,473 | 2,646 | 19 |
| 21,879 | - | 161 | - | 5 | - | 22,045 | - | 20 |
| 94,113 | 11,645 | 335 | - | 1,400 | - | 95,848 | 11,645 | 21 |
| 107,562 | 374 | - | - | 546 | - | 108,108 | 374 | 22 |
| 1,786,473 | 14,665 | 1,242 | - | 3,759 | - | 1,791,474 | 14,665 | 23 |
| 79,924 | - | 19 | - | 127 | - | 80,070 | - | 24 |
| 31,279 | 76 | 13 | - | - | - | 31,292 | 76 | 25 |
| 6,998 | - | 6 | - | 37 | - | 7,041 | - | 26 |
| 48,759 | - | 3 | - | 55 | - | 48,817 | - | 27 |
| 281,871 | 70,074 | 95 | - | 169 | - | 282,135 | 70,074 | 28 |
| 46,390 | - | - | - | - | - | 46,390 | - | 29 |
| 86,253 | 830 | 142 | - | 82 | - | 86,477 | 830 | 30 |
| 12,445 | - | - | - | 1 | - | 12,446 | - | 31 |
| 53,430 | 52,706 | - | - | 121 | 121 | 53,551 | 52,827 | 32 |
| 49,134 | 3,284 | 184 | - | 57 | - | 49,375 | 3,284 | 33 |
| 696,483 | 126,970 | 462 | - | 649 | 121 | 697,594 | 127,091 | 34 |
| 27,655 | 722 | 108 | - | 174 | - | 27,937 | 722 | 35 |
| 29,476 | 802 | 48 | - | 54 | - | 29,578 | 802 | 36 |
| 1,636 | 14 | 55 | - | 98 | - | 1,789 | 14 | 37 |
| 35,259 | 2,709 | 273 | - | 104 | - | 35,636 | 2,709 | 38 |
| 94,026 | 4,247 | 484 | - | 430 | - | 94,940 | 4,247 | 39 |
| 1,285,066 | 1,191,806 | 2,522 | - | 2,810 ⁴ | 495 ² | 1,290,398 | 1,192,301 | 40 |
| 621,517 | 31,730 | 214 | - | 106 | - | 621,837 | 31,730 | 41 |
| 17,635 | 334 | 4 | - | 19 | - | 17,658 | 334 | 42 |
| 56,679 | - | - | - | - | - | 56,679 | - | 43 |
| 86,260 | 60 | 5 | - | 8 | - | 86,273 | 60 | 44 |
| 2,067,152 | 1,223,930 | 2,748 | - | 2,943 | 495 | 2,072,895 | 1,224,425 | 45 |

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Continued

| No. | Function | Newfoundland | | Prince Edward Island | | Nova Scotia | |
|-----|---|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|
| | | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² |
| | | thousands of dollars | | | | | |
| | Natural resources and primary industries: | | | | | | |
| 46 | Fish and game | 19,217 | - | 301 | - | 2,247 | - |
| 47 | Forests | 2,292 | - | 213 | - | 2,922 | - |
| 48 | Lands: Settlement and agriculture | 1,876 | - | 2,450 | - | 4,083 | - |
| 49 | Minerals and mines | 1,090 | - | - | - | 1,099 | - |
| 50 | Water resources | - | - | - | - | 122 | - |
| 51 | Other | 382 | - | 21 | - | 205 | - |
| 52 | Totals, natural resources and primary industries | 24,857 | - | 2,985 | - | 10,678 | - |
| 53 | Trade and industrial development | 17,460 | - | 481 | 12 | 3,637 | - |
| 54 | Local government planning and development | 1,523 | 542 | 30 | 2 | 341 | 61 |
| | Debt charges (excluding retirements): | | | | | | |
| 55 | Commission on sale of securities and other management charges | 420 | - | 7 | - | - | - |
| 56 | Discount on securities sold (or amount amortized) | - | - | 50 | - | 656 | - |
| 57 | Premium on securities purchased (or amount amortized) | - | - | - | - | - | - |
| 58 | Interest | 13,495 | - | 3,834 | - | 22,540 | - |
| 59 | Loss on foreign exchange | - | - | - | - | - | - |
| 60 | Totals, debt charges (excluding retirements) | 13,915 | - | 3,891 | - | 23,196 | - |
| 61 | Own enterprises ⁸ | 3,946 | - | 40 | - | 1,145 | - |
| | Other expenditures: | | | | | | |
| 62 | Housing | 512 | - | 6 | - | 119 | - |
| 63 | Emergency measures | 147 | - | 38 | - | 177 | 23 |
| 64 | Home owners' subsidies | - | - | - | - | - | - |
| 65 | Other ⁹ | 438 | 170 | 193 | - | 1,523 | 133 |
| 66 | Totals, other expenditures | 1,097 | 170 | 237 | - | 1,819 | 156 |
| 67 | Totals, items 1 - 66 | 270,632 | - | 48,738 | - | 262,435 | - |
| 68 | Totals, conditional transfers | - | 1,673 | - | 5,975 | - | 38,149 |
| | Unconditional transfers: | | | | | | |
| 69 | Shared-revenue contributions ¹⁰ | - | - | - | - | 9 | 9 |
| 70 | Subsidies | 2,959 | 2,959 | 504 | 504 | 1,406 | 1,406 |
| 71 | Grants in lieu of taxes on provincial government property | - | - | - | - | - | - |
| 72 | Total unconditional transfers | 2,959 | 2,959 | 504 | 504 | 1,415 | 1,415 |
| 73 | Total transfers (items 68 and 72) | 2,959 | 4,632 | 504 | 6,479 | 1,415 | 39,564 |
| 74 | Gross general expenditure | 273,591 | | 49,242 | | 263,850 | |
| | Less: | | | | | | |
| 75 | Revenue derived from expenditure functions and applied thereto: Own-source revenue deduction | 3,147 | | 1,661 | | 8,583 | |
| 76 | Cost of services provided | 270,444 | | 47,581 | | 255,267 | |
| 77 | Population (000's) ¹² | 493 | | 109 | | 756 | |
| 78 | Gross general expenditure per capita | \$ 555 | | \$ 452 | | \$ 349 | |
| 79 | Cost of services provided per capita | \$ 549 | | \$ 437 | | \$ 338 | |

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Continued

| New Brunswick | | Quebec | | Ontario | | Manitoba | | No. |
|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|-----|
| Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | |
| thousands of dollars | | | | | | | | |
| 852 | | 10,495 | - | 905 | 12 | 718 | - | 46 |
| 4,769 | | 21,007 | 50 | 37,520 | 72 | 1,617 | - | 47 |
| 3,909 | | 69,740 | 872 | 26,758 | 790 | 22,703 | - | 48 |
| 329 | | 4,776 | - | 3,338 | - | 529 | - | 49 |
| 133 | 34 | 2,918 | 28 | 9,970 | 7,917 ⁶ | 5,099 | 77 ² | 50 |
| 522 | | 3,718 | - | 1,364 | - | 1,903 | - | 51 |
| 10,514 | 34 | 112,654 | 950 | 79,855 | 8,791 | 32,569 | 77 | 52 |
| 1,135 | 85 | 11,958 | 52 | 18,842 | - | 3,302 | - | 53 |
| 940 | 221 | 2,500 | - | 10,476 | 7,236 | 1,872 | 330 | 54 |
| 19 | | 287 | - | 73 | - | 788 | - | 55 |
| 458 | | 2,686 | - | 2,194 | - | 1,207 | - | 56 |
| | | 37 | - | - | - | 157 | - | 57 |
| 14,952 | | 77,660 | 3,153 ⁷ | 133,273 | - | 18,181 | - | 58 |
| 284 | | 592 | - | 477 | - | 82 | - | 59 |
| 15,713 | | 81,262 | 3,153 | 136,017 | - | 20,415 | - | 60 |
| 21 | | - | - | 430 | - | - | - | 61 |
| | | 7,776 | 92 | 2,140 | - | 12 | - | 62 |
| 180 | 74 | 2,226 | 1,278 | 2,277 | 1,553 | 353 | - | 63 |
| | | - | - | - | - | - | - | 64 |
| 521 | 486 | 4,989 | 3,797 | 3,159 | 3,044 | 12,321 | - | 65 |
| 701 | 560 | 14,991 | 5,167 | 7,576 | 4,597 | 12,686 | - | 66 |
| 206,578 | | 2,177,633 | - | 2,371,350 | - | 327,803 | - | 67 |
| | 24,776 | - | 410,199 | - | 678,919 | - | 50,597 | 68 |
| | | - | - | 1,407 | 1,407 | - | - | 69 |
| 12,910 | 12,910 | 111,773 ¹¹ | 111,773 | 29,920 | 29,920 | 2,710 | 2,710 | 70 |
| | | 1,135 | 1,135 | 2,911 | 2,911 | 1,396 | 1,396 | 71 |
| 12,910 | 12,910 | 112,908 | 112,908 | 34,238 | 34,238 | 4,106 | 4,106 | 72 |
| 12,910 | 37,686 | 112,908 | 523,107 | 34,238 | 713,157 | 4,106 | 54,703 | 73 |
| 219,488 | | 2,290,541 | | 2,405,588 | | 331,909 | | 74 |
| 3,192 | | 11,009 | | 82,428 | | 12,836 | | 75 |
| 216,296 | | 2,279,532 | | 2,323,160 | | 319,073 | | 76 |
| 617 | | 5,781 | | 6,961 | | 963 | | 77 |
| 356 | | 396 | | 346 | | 345 | | 78 |
| 351 | | 394 | | 334 | | 331 | | 79 |

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Concluded

| No. | Function | Saskatchewan | | Alberta | | British Columbia | |
|-----|---|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|
| | | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² |
| | | thousands of dollars | | | | | |
| | Natural resources and primary industries: | | | | | | |
| 46 | Fish and game | 640 | — | 1,316 | — | 2,549 | — |
| 47 | Forests | 1,041 | — | 31,265 | — | 23,986 | — |
| 48 | Lands: Settlement and agriculture | 13,379 | 2,330 ² | 16,566 | 307 | 16,923 | 6 |
| 49 | Minerals and mines | 2,635 | — | 5,009 | — | 3,202 | — |
| 50 | Water resources | 2,313 | 625 | 522 | — | 1,848 | — |
| 51 | Other | 3,513 | — | 758 | — | 523 | — |
| 52 | Totals, natural resources and primary industries | 23,521 | 2,955 | 55,436 | 307 | 49,031 | 6 |
| 53 | Trade and industrial development | 1,694 | — | 3,985 | — | 2,714 | — |
| 54 | Local government planning and development | 1,501 | 295 | 2,327 | 310 | 2,699 | 2,074 |
| | Debt charges (excluding retirements): | | | | | | |
| 55 | Commission on sale of securities and other management charges | 163 | — | 103 | — | — | — |
| 56 | Discount on securities sold for amount amortized) | 334 | — | — | — | — | — |
| 57 | Premium on securities purchased for amount amortized) | 149 | — | — | — | — | — |
| 58 | Interest | 31,337 | — | 624 | — | 43 | — |
| 59 | Loss on foreign exchange | — | — | — | — | — | — |
| 60 | Totals, debt charges (excluding retirements) | 31,983 | — | 727 | — | 43 | — |
| 61 | Own enterprises ⁸ | — | — | — | — | 150 | — |
| | Other expenditures: | | | | | | |
| 62 | Housing | — | — | 503 | — | 25,000 | — |
| 63 | Emergency measures | 90 | — | 654 | 180 | 790 | 2,433 |
| 64 | Home owners' subsidies | 8,184 | — | 11,470 | — | 36,749 | — |
| 65 | Other ⁹ | — | — | 2,296 | 2,042 | 2,548 | — |
| 66 | Totals, other expenditures | 8,274 | — | 14,923 | 2,222 | 65,087 | 548 |
| 67 | Totals, items 1 - 66 | 394,201 | — | 661,825 | — | 681,622 | — |
| 68 | Totals, conditional transfers | — | 87,836 | — | 140,430 | — | 142,757 |
| | Unconditional transfers: | | | | | | |
| 69 | Shared-revenue contributions ¹⁰ | — | — | 375 | 375 | — | — |
| 70 | Subsidies | — | — | 22,657 | 22,657 | 24,763 | 24,763 |
| 71 | Grants in lieu of taxes on provincial government property | — | — | 1,712 | 1,712 | — | — |
| 72 | Totals, unconditional transfers | — | — | 24,744 | 24,744 | 24,763 | 24,763 |
| 73 | Total transfers (items 68 and 72) | — | 87,836 | 24,744 | 165,174 | 24,763 | 167,520 |
| 74 | Gross general expenditure | 394,201 | — | 686,569 | — | 706,385 | — |
| | Less: | | | | | | |
| | Revenue derived from expenditure functions and applied thereto: | | | | | | |
| 75 | Own-source revenue deduction | 37,332 | — | 31,515 | — | 9,279 | — |
| 76 | Cost of services provided | 356,869 | — | 655,054 | — | 697,106 | — |
| 77 | Population (000's) ¹² | 955 | — | 1,463 | — | 1,874 | — |
| 78 | Gross general expenditure per capita | \$ 413 | — | \$ 469 | — | \$ 377 | — |
| 79 | Cost of services provided per capita | \$ 374 | — | \$ 448 | — | \$ 372 | — |

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

² Transfers made to local governments in all cases except the following: Ontario 37 - annuities and bonuses to Indians, Manitoba 77 - water storage charges, Saskatchewan 2,189 - South Saskatchewan River Dam Project and N.W.T. 1,320 - fees for pupils in Federal schools, 22 - salaries of teachers in company schools, which were made to the Federal government.

³ Replaced by "Social Assistance" which is included in item 28.

⁴ Includes expenditures for primary and secondary schools which are operated on a denominational basis in Newfoundland and by the Territorial government, Federal government and religious denominations in the Northwest Territories.

⁵ Excess of teachers' contributions over payments of pensions, etc.

⁶ Includes 6,090 transfers to conservation authorities.

⁷ Represents interest on debt assumed from the City of Montreal, the Montreal Metropolitan Corporation and the village of Parent.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Concluded

| Sub-total | | Yukon | | Northwest Territories | | Total | | No. |
|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|---------------------------------------|---|-----|
| Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | Gross expenditure including transfers | Transfers to other governments ² | |
| thousands of dollars | | | | | | | | |
| 39,240 | 12 | 35 | -- | 84 | -- | 39,359 | 12 | 46 |
| 126,632 | 122 | 1 | -- | -- | -- | 126,633 | 122 | 47 |
| 178,387 | 4,305 | 2 | -- | -- | -- | 178,389 | 4,305 | 48 |
| 22,007 | -- | 9 | -- | -- | -- | 22,016 | -- | 49 |
| 22,925 | 8,681 | -- | -- | -- | -- | 22,925 | 8,681 | 50 |
| 12,909 | -- | -- | -- | -- | -- | 12,909 | -- | 51 |
| 402,100 | 13,120 | 47 | -- | 84 | -- | 402,231 | 13,120 | 52 |
| 65,208 | 149 | 119 | -- | 169 | -- | 65,496 | 149 | 53 |
| 24,209 | 11,071 | 381 | -- | 41 | -- | 24,631 | 11,071 | 54 |
| 1,860 | -- | -- | -- | -- | -- | 1,860 | -- | 55 |
| 7,585 | -- | -- | -- | -- | -- | 7,585 | -- | 56 |
| 343 | -- | -- | -- | -- | -- | 343 | -- | 57 |
| 315,939 | 3,153 | 409 | -- | -- | -- | 316,348 | 3,153 | 58 |
| 1,435 | -- | -- | -- | -- | -- | 1,435 | -- | 59 |
| 327,162 | 3,153 | 409 | -- | -- | -- | 327,571 | 3,153 | 60 |
| 5,732 | -- | -- | -- | -- | -- | 5,732 | -- | 61 |
| 36,068 | 92 | 7 | -- | 873 | -- | 36,948 | 92 | 62 |
| 6,932 | 3,656 | 3 | -- | 17 | -- | 6,952 | 3,656 | 63 |
| 56,403 | -- | -- | -- | -- | -- | 56,403 | -- | 64 |
| 27,988 | 9,672 | 91 | -- | 147 | -- | 28,226 | 9,672 | 65 |
| 127,391 | 13,420 | 101 | -- | 1,037 | -- | 128,529 | 13,420 | 66 |
| 7,402,817 | -- | 8,155 | -- | 11,468 | -- | 7,422,440 | -- | 67 |
| -- | 1,581,311 | -- | 43 | -- | 890 | -- | 1,582,244 | 68 |
| 1,791 | 1,791 | -- | -- | -- | -- | 1,791 | 1,791 | 69 |
| 209,602 | 209,602 | 236 | 236 | 153 | 153 | 209,991 | 209,991 | 70 |
| 7,154 | 7,154 | -- | -- | -- | -- | 7,154 | 7,154 | 71 |
| 218,547 | 218,547 | 236 | 236 | 153 | 153 | 218,936 | 218,936 | 72 |
| 218,547 | 1,799,858 | 236 | 279 | 153 | 1,043 | 218,936 | 1,801,180 | 73 |
| 7,621,364 | -- | 8,391 | -- | 11,621 | -- | 7,641,376 | -- | 74 |
| 200,982 | -- | 99 | -- | -- | -- | 201,081 | -- | 75 |
| 7,420,382 | -- | 8,292 | -- | 11,621 | -- | 7,440,295 | -- | 76 |
| 19,972 | -- | 14 | -- | 29 | -- | 20,015 | -- | 77 |
| 382 | -- | 599 | -- | 401 | -- | 382 | -- | 78 |
| 372 | -- | 592 | -- | 401 | -- | 372 | -- | 79 |

⁸ Consists of: Nfld. Hotel Buildings Ltd. 37; Northern Labrador Affairs - 31 (net); Nfld. & Labrador Rural Electricity Authority 3,940; P.E.I. - Industrial Corporation; N.S. - Industrial Estates Ltd; N.B. Industrial Development Corp.; Hydro & Power Authority Ont. - Hydro Electric Power Comm.; B.C. - Hydro & Power Authority.

⁹ Includes: Nfld. - Come Home Year 1966 213; municipal centenary projects 170; P.E.I. - centennial projects 129; Atlantic pavilion Expo 67 52; N.S. - centennial projects 1,386; N.B. - Atlantic pavilion Expo 67 329; municipal centennial projects 192; Que. - Quebec pavilion Expo 67 4,764; Ont. - centennial grants 3,044; Manitoba - flood control expenditures 11,787; Centennial projects 307; B.C. - centennial projects 2,500; University Endowment Lands Administration 384; Western Canada pavilion Expo 67 122.

¹⁰ Shared-revenue contributions - N.S. share of crown land leases; Ont. - share of liquor licences; Alta. - share of liquor fines.

¹¹ Subsidies - Que. represents compensation payable to municipalities in lieu of the right to impose a retail sales tax 111,773.

¹² Population at June 1, 1966, per 1966 Census.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1967

| No. | | Nfld. | P.E.I. | N.S. | N.B. |
|----------------------|---|---------|--------|---------|---------|
| thousands of dollars | | | | | |
| 1 | Provincial ordinary revenue per public accounts | 165,370 | 35,746 | 168,132 | 183,337 |
| | To arrive at "gross general revenue": | | | | |
| | Add: | | | | |
| 2 | Revenue of administrative or special funds ¹ | 11,240 | 4,670 | 2,510 | 1,019 |
| 3 | Capital account revenue | 16,482 | — | — | — |
| 4 | Revenue deducted from ordinary expenditure in public accounts | 340 | 50 | 42,285 | 1,785 |
| 5 | Revenue deducted from capital expenditure in public accounts | 879 | 2,496 | 30,441 | 17,693 |
| 6 | Expenditure deducted from revenue in public accounts | 332 | 166 | 874 | 1,057 |
| 7 | Unremitted revenue from liquor operations | — | — | 1,287 | — |
| 8 | Adjustment under Federal-Provincial Fiscal Arrangements Act | — | — | 1,400 | 27 |
| 9 | Liquor board revenue other than from liquor sales | — | — | 209 | — |
| 10 | Other | — | — | — | — |
| 11 | Total additions | 29,273 | 7,382 | 79,006 | 21,581 |
| | Deduct: | | | | |
| 12 | Refunds of current year's expenditure included in revenue in public accounts | 670 | 2,750 | 479 | 2,760 |
| 13 | Refunds of current year's revenue included in expenditure in public accounts | — | 75 | — | — |
| 14 | Sinking fund earnings included in revenue in public accounts | — | — | — | — |
| 15 | Revenue of working capital funds to be offset against expenditure | 363 | — | 260 | 196 |
| 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 | 774 | — | — | — |
| 18 | Employees' contributions to superannuation plan taken into revenue in public accounts | 546 | — | — | 1,012 |
| 19 | To deduct amount turned over by liquor board in excess of profits on sales | 1,121 | — | — | — |
| 20 | Adjustment under Federal-Provincial Fiscal Arrangements Act | — | — | — | — |
| 21 | Non-revenue and surplus receipts | 89 | 2 | 13 | 34 |
| 22 | Non-revenue items — Loans and repayments | — | — | — | — |
| 23 | Non-revenue items included in capital account | 3,769 | — | — | — |
| 24 | Collection of pre-Union assets | — | — | — | — |
| 25 | Previous years surplus included in revenue | — | — | — | — |
| | Interfund eliminations: | | | | |
| 26 | Special fund expenditure included in provincial ordinary revenue | 8,168 | 50 | — | — |
| 27 | Special fund expenditure included in revenue of other special funds | — | — | — | — |
| 28 | Provincial ordinary expenditure included in special fund revenue | 286 | 1,636 | 285 | 500 |
| 29 | Provincial ordinary expenditure included in capital revenue | — | — | — | — |
| 30 | Intervote transfer | — | — | — | — |
| 31 | Total deductions | 15,786 | 4,513 | 1,037 | 4,502 |
| 32 | Gross general revenue (Table 1, item 43) | 178,857 | 38,615 | 246,101 | 200,416 |
| | To arrive at "net general revenue": | | | | |
| | Deduct: | | | | |
| 33 | Total deductions (Table 1, item 52) | 53,434 | 11,733 | 80,267 | 48,879 |
| 34 | Net general revenue (Table 1, item 53) | 125,423 | 26,882 | 165,834 | 151,537 |

¹ See Appendix B, page 75 for a complete listing of the administrative or special funds included in these statistics.

² Special revenue housing account 280, amortization account-grant from Federal Government 635, repayment municipal loans and school debentures 118, sales of serviced lots 36.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1967

| Que. | Ont. | Man. | Sask. | Alta. | B.C. | Yukon | N.W.T. | No. |
|----------------------|-----------|---------|---------|---------|---------|-------|--------------------|-----|
| thousands of dollars | | | | | | | | |
| 1,899,560 | 1,799,467 | 292,332 | 284,108 | 609,178 | 727,563 | 8,455 | 8,251 | 1 |
| 3,497 | 451,613 | 62,699 | 37,493 | 4,170 | 22,018 | - | - | 2 |
| 47 | 1,588 | 118,145 | - | 80,421 | - | 1,464 | 3,043 | 3 |
| 112,166 | 224,388 | 12,134 | 87,488 | - | 15,300 | - | - | 4 |
| 88,617 | 41,217 | - | 2,192 | - | - | - | - | 5 |
| 10,760 | 9,484 | 917 | 1,723 | 1,187 | 5,380 | - | - | 6 |
| - | - | - | 2,016 | - | 125 | - | - | 7 |
| - | - | - | - | - | 4,635 | 542 | 678 | 8 |
| - | 1,454 | - | 132 | 403 | - | - | - | 9 |
| - | - | - | - | - | - | - | 1,069 ² | 10 |
| 215,087 | 729,744 | 193,895 | 131,044 | 86,181 | 47,458 | 2,006 | 4,790 | 11 |
| 1,008 | 12,192 | 948 | 3,903 | 7,122 | 14,335 | 2,371 | - | 12 |
| 58 | - | - | - | - | - | - | - | 13 |
| 6,456 | 2,392 | - | - | - | - | - | - | 14 |
| - | - | - | - | - | - | 216 | - | 15 |
| - | - | 9 | 112 | 277 | - | - | - | 16 |
| - | - | 26 | - | 7,880 | - | - | - | 17 |
| 11,911 | - | - | 479 | 7,534 | - | - | - | 18 |
| - | - | 224 | - | - | - | - | 1,756 | 19 |
| 74,064 ³ | - | - | - | - | - | - | - | 20 |
| 29,175 ⁴ | 934 | 15,454 | 668 | 421 | 293 | 9 | 267 | 21 |
| - | - | - | - | - | - | - | 2,968 | 22 |
| - | - | 111,965 | - | 65,485 | - | - | - | 23 |
| - | - | - | - | - | - | - | - | 24 |
| - | - | - | - | - | - | - | - | 25 |
| - | 4,714 | - | 5,824 | 10 | - | - | - | 26 |
| - | - | - | - | - | - | - | - | 27 |
| - | 71,026 | 41,036 | 15,764 | - | 11,935 | - | - | 28 |
| - | - | - | - | - | - | 529 | - | 29 |
| - | - | - | - | 2,540 | - | - | - | 30 |
| 122,672 | 91,258 | 169,662 | 26,750 | 91,269 | 26,563 | 3,125 | 4,991 | 31 |
| 1,991,975 | 2,437,953 | 316,565 | 388,402 | 604,090 | 748,458 | 7,336 | 8,050 | 32 |
| 174,972 | 469,859 | 94,617 | 97,083 | 138,614 | 117,811 | 1,567 | 1,866 | 33 |
| 1,817,003 | 1,968,094 | 221,948 | 291,319 | 465,476 | 630,647 | 5,769 | 6,184 | 34 |

³ Represents portion of equalization and compensation re opting out of certain joint programs included by the province of Quebec as follows: Collections relating to portion accruing to welfare for 1966-67, 20,921; unconditional payments 12,245; accounts receivable 24,865; deferred revenue re allowances for pupils 16 to 18 years and for university grants 9,405; accounts payable Government of Canada 6,628.

⁴ Includes refunds of previous years' expenditure 6,569 and federal contributions pertaining to previous years, concerning certain joint programmes 17,752, contribution to pension funds 2,671, repayment of loans 2,183.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1967**

| No. | | Nfld. | P.E.I. | N.S. | N.B. |
|-----|---|----------------------|--------|---------|---------|
| | | thousands of dollars | | | |
| 1 | Provincial ordinary expenditure per public accounts | 165,038 | 40,045 | 159,410 | 180,682 |
| | To arrive at "gross general expenditure": | | | | |
| | Add: | | | | |
| 2 | Expenditure of administrative or special funds ² | 47,598 | 4,828 | 5,311 | 1,097 |
| 3 | Capital account expenditure | 92,735 | 8,572 | 24,631 | 29,929 |
| 4 | Revenue deducted from ordinary expenditure in public accounts | 340 | — | 42,285 | 1,785 |
| 5 | Revenue deducted from capital expenditure in public accounts | 879 | 2,496 | 30,441 | 17,693 |
| 6 | Expenditure deducted from revenue in public accounts | 332 | 166 | 874 | 1,057 |
| 7 | Items charged to surplus account by province | — | — | — | — |
| 8 | Deficits of working capital funds not taken into expenditure | — | — | 408 | 179 |
| 9 | Liquor board expenditure other than liquor selling costs | — | — | 1,496 | — |
| 10 | Interest on public debt charged to sinking funds | — | — | — | — |
| 11 | Other | — | — | — | — |
| 12 | Total additions | 141,884 | 16,062 | 105,446 | 51,740 |
| | Deduct: | | | | |
| 13 | Refunds of current year's expenditure included in revenue in public accounts | 670 | 2,750 | 479 | 2,760 |
| 14 | Refunds of current year's revenue included in expenditure in public accounts | — | 75 | — | — |
| 15 | Debt retirement included in ordinary expenditure | 5,743 | 1,376 | 5 | 8,317 |
| 16 | Revenue of working capital funds to be offset against expenditure | 363 | — | 260 | 196 |
| 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 | 774 | — | — | — |
| 19 | Employees' contributions to superannuation plan to be offset against expenditure | 546 | — | — | 1,012 |
| 20 | Contributions to liquor boards offset against liquor profits | 1,038 | — | — | — |
| 21 | Non-expense and surplus payments | — | 978 | - 18 | 149 |
| 22 | Non-expenditure items — Loans and repayments | — | — | — | — |
| 23 | Non-expenditure items included in capital account | 15,743 | — | — | — |
| | Interfund eliminations: | | | | |
| 24 | Special fund expenditure included in provincial ordinary revenue | 8,168 | 50 | — | — |
| 25 | Special fund expenditure included in revenue of other special funds | — | — | — | — |
| 26 | Provincial ordinary expenditure included in special fund revenue | 286 | 1,636 | 285 | 500 |
| 27 | Provincial ordinary expenditure included in capital revenue | — | — | — | — |
| 28 | Intervote transfer | — | — | — | — |
| 29 | Total deductions | 33,331 | 6,865 | 1,006 | 12,934 |
| 30 | Gross general expenditure (Table 2, item 74) | 273,591 | 49,242 | 263,850 | 219,488 |
| | To arrive at "cost of services provided": | | | | |
| | Deduct: | | | | |
| 31 | Total deductions (Table 1, item 48) | 3,147 | 1,661 | 8,583 | 3,192 |
| 32 | Cost of services provided (Table 2, item 76) | 270,444 | 47,581 | 255,267 | 216,296 |

¹ Total "budgetary" expenditure including capital expenditure.

² See Appendix B, page 75 for a complete listing of the administrative or special funds included in these statistics.

TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1967

| Que. | Ont. | Man. | Sask. | Alta. | B.C. | Yukon | N.W.T. | No. |
|----------------------|-----------|---------|----------------------|---------|---------|-------|------------------|-----|
| thousands of dollars | | | | | | | | |
| 1,838,172 | 1,489,121 | 291,641 | 283,932 ¹ | 539,554 | 691,510 | 8,147 | 9,226 | 1 |
| 3,354 | 437,221 | 64,764 | 44,851 | 3,436 | 20,592 | - | - | 2 |
| 255,269 | 333,793 | 107,483 | - | 168,708 | - | 3,001 | 4,373 | 3 |
| 112,166 | 224,388 | 12,134 | 87,488 | - | 15,300 | - | - | 4 |
| 88,617 | 41,217 | - | 2,192 | - | - | - | - | 5 |
| 10,760 | 9,484 | 1,058 | 1,723 | 1,187 | 5,380 | - | - | 6 |
| - | 599 | - | - | - | - | - | - | 7 |
| - | - | - | - | - | - | - | - | 8 |
| - | 1,407 | - | 296 | - | 125 | - | - | 9 |
| - | - | - | - | - | - | - | - | 10 |
| 26,553 ³ | - | - | - | - | - | 409 | 888 ⁴ | 11 |
| 496,719 | 1,048,109 | 185,439 | 136,550 | 173,331 | 41,397 | 3,410 | 5,261 | 12 |
| 1,008 | 12,192 | 948 | 3,903 | 7,122 | - | 2,371 | - | 13 |
| 58 | - | - | - | - | 14,335 | - | - | 14 |
| 21,655 | 42,000 | 6,549 | - | 1,547 | - | 216 | - | 15 |
| - | - | - | - | - | - | - | - | 16 |
| - | - | 9 | 112 | 277 | - | - | - | 17 |
| - | - | 26 | - | 6,775 | - | - | - | 18 |
| 11,911 | - | 187 | 479 | 7,534 | - | - | - | 19 |
| - | - | 224 | - | - | - | - | 1,750 | 20 |
| 9,718 | 1,710 | - | 199 | 511 | 252 | - | - | 21 |
| - | - | - | - | - | - | - | 1,116 | 22 |
| - | - | 96,192 | - | - | - | 50 | - | 23 |
| - | 2,819 | - | 5,824 | 10 | - | - | - | 24 |
| - | - | - | - | - | - | - | - | 25 |
| - | 72,921 | 41,036 | 15,764 | - | 11,935 | - | - | 26 |
| - | - | - | - | - | - | 529 | - | 27 |
| - | - | - | - | 2,540 | - | - | - | 28 |
| 44,350 | 131,642 | 145,171 | 26,281 | 26,316 | 26,522 | 3,166 | 2,866 | 29 |
| 2,290,541 | 2,405,588 | 331,909 | 394,201 | 686,569 | 706,385 | 8,391 | 11,621 | 30 |
| 11,009 | 82,428 | 12,836 | 37,332 | 31,515 | 9,279 | 99 | - | 31 |
| 2,279,532 | 2,323,160 | 319,073 | 356,869 | 655,054 | 697,106 | 8,292 | 11,621 | 32 |

³ Represents extraordinary expenditure on education under the University Investments Financing Act.

⁴ Special expenditure re housing account.

⁵ Debt retirement 11,891 was charged to surplus.

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967

| No. | | Newfoundland | Prince Edward Island | Nova Scotia | New Brunswick |
|-----|--|----------------------|----------------------------|----------------|------------------|
| | | thousands of dollars | | | |
| | From Government of Canada: | | | | |
| | Unconditional transfers: | | | | |
| | 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 Arrangement Act 1962: | | | | |
| | For fiscal year 1966 - 67: | | | | |
| 4 | Share of federal estate tax | 1,020 | 195 | 2,028 | 2,317 |
| 5 | Equilization | 27,159 | 7,071 | 39,672 | 34,228 |
| 6 | Atlantic provinces additional grant | 10,500 | 3,500 | 10,500 | 10,500 |
| 7 | Sub-totals | 38,679 | 10,766 | 52,200 | 47,045 |
| | Adjustments for fiscal year 1965 - 66: | | | | |
| 8 | Share of federal estate tax | 216 | 32 | 143 | 34 |
| 9 | Equilization | 1,624 | 144 | 1,690 | 848 |
| 10 | Sub-totals | 1,840 | 176 | 1,833 | 882 |
| | Federal-Provincial Tax Sharing Adjustment Act 1956: | | | | |
| | Adjustments for fiscal year 1961 - 62: | | | | |
| 11 | Succession duty rental | - 47 | 13 | 86 | 166 |
| 12 | Equilization | 224 | 28 | 199 | 66 |
| 13 | Stabilization | — | - 41 | — | — |
| 14 | Sub-totals | 177 | — | 285 | 232 |
| | Established Programs (Interim Arrangements Act): | | | | |
| 15 | For fiscal year 1966 - 67 | — | — | — | — |
| 16 | For fiscal year 1965 - 66 (adjustments) | — | — | — | — |
| 17 | Sub-totals | — | — | — | — |
| 18 | Share of income tax on power utilities | 312 | 64 | 616 | 32 |
| 19 | Totals, unconditional transfers | 50,664 | 11,663 | 57,066 | 49,936 |
| | Conditional transfers: | | | | |
| | General government services: | | | | |
| 20 | Executive and administrative | — | — | — | 57 |
| 21 | Research planning and statistics | — | — | — | 41 |
| 22 | Totals, general government services | — | — | — | 98 |
| | Transportation and communications: | | | | |
| 23 | Air | — | — | — | — |
| | Road: | | | | |
| 24 | Trans-Canada highway | 4,306 | 502 | 21,720 | 12,339 |
| 25 | Railway grade crossing fund | — | — | 72 | 72 |
| 26 | Roads to resources | 1,443 | 580 | 50 | 750 |
| 27 | Atlantic Development board | 5,719 | 1,167 | 2,059 | 1,072 |
| 28 | Other highways, roads and bridges | — | — | 1,196 | 575 |
| 29 | Totals, transportation and communications | 11,468 | 2,249 | 25,097 | 14,808 |
| | Health: | | | | |
| | Hospital care: | | | | |
| 30 | Hospital construction | 906 | 128 | 2,560 | 657 |
| 31 | Hospital insurance and diagnostic services | 13,152 | 2,720 | 20,342 | 16,678 |
| 32 | Contribution to health resources fund | 37 | — | 724 | 308 |
| | General health: | | | | |
| 33 | Professional training | 117 | 70 | 172 | 62 |
| 34 | Public health research | 52 | 41 | 225 | 32 |
| | Public health: | | | | |
| 35 | General public health | 430 | 199 | 723 | 587 |
| 36 | Tuberculosis control | 140 | 19 | 36 | 68 |
| 37 | Mental health | 165 | 115 | 311 | 309 |
| 38 | Cancer control | 3 | 16 | 36 | 68 |
| 39 | Child and maternal health | 70 | — | 57 | 75 |
| | Medical, dental and allied services: | | | | |
| 40 | Medical rehabilitation | 133 | 108 | 90 | 101 |
| 41 | Totals, health | 15,205 | 3,416 | 25,276 | 18,945 |

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Sub-total | Yukon | Northwest Territories | Total | No. |
|----------------------|---------|----------|--------------|---------|------------------|-----------|-------|-----------------------|---------|-----|
| thousands of dollars | | | | | | | | | | |
| 3,964 | 4,624 | 2,117 | 2,124 | 2,887 | 1,673 | 23,579 | - | - | 23,579 | 1 |
| - | - | - | - | - | - | 8,000 | - | - | 8,000 | 2 |
| 3,964 | 4,624 | 2,117 | 2,124 | 2,887 | 1,673 | 31,579 | - | - | 31,579 | 3 |
| 11,453 | 17,860 | 3,243 | 2,221 | 4,407 | - | 44,744 | - | - | 44,744 | 4 |
| 143,521 | - | 27,657 | 33,047 | - | - | 312,355 | 3,052 | 3,301 | 318,708 | 5 |
| - | - | - | - | - | - | 35,000 | - | - | 35,000 | 6 |
| 154,974 | 17,860 | 30,900 | 35,268 | 4,407 | - | 392,099 | 3,052 | 3,301 | 398,452 | 7 |
| 806 | 1,883 | 228 | 301 | - 284 | - | 3,359 | - | - | 3,359 | 8 |
| 5,995 | - | 4,493 | 909 | - | - | 15,703 | - | - | 15,703 | 9 |
| 6,801 | 1,883 | 4,721 | 1,210 | - 284 | - | 19,062 | - | - | 19,062 | 10 |
| - | - | 635 | - 121 | 224 | 4,947 | 5,903 | - | - | 5,903 | 11 |
| 1,946 | - | 498 | 333 | 293 | - 195 | 3,392 | - | - | 3,392 | 12 |
| - | - | - | - | - | - 117 | - 158 | - | - | - 158 | 13 |
| 1,946 | - | 1,133 | 212 | 517 | 4,635 | 9,137 | - | - | 9,137 | 14 |
| 67,139 | - | - | - | - | - | 67,139 | - | - | 67,139 | 15 |
| - 9,504 | - | - | - | - | - | - 9,504 | - | - | - 9,504 | 16 |
| 57,635 | - | - | - | - | - | 57,635 | - | - | 57,635 | 17 |
| 596 | 1,051 | 89 | 12 | 2,932 | 248 | 5,952 | - | - | 5,952 | 18 |
| 225,916 | 25,418 | 38,960 | 38,826 | 10,459 | 6,556 | 515,464 | 3,052 | 3,301 | 521,817 | 19 |
| - | 51 | - | - | - | - | 108 | - | - | 108 | 20 |
| - | - | - | - | 44 | - | 85 | - | - | 85 | 21 |
| - | 51 | - | - | 44 | - | 193 | - | - | 193 | 22 |
| - | - | - | - | 100 | - | 100 | - | - | 100 | 23 |
| 41,776 | 2,930 | 675 | 405 | 234 | 433 | 85,320 | - | - | 85,320 | 24 |
| 2,622 | 2,102 | 353 | - | 807 | 928 | 6,956 | - | - | 6,956 | 25 |
| 4,841 | 599 | 436 | 749 | 244 | 515 | 10,207 | - | - | 10,207 | 26 |
| - | - | - | - | - | - | 10,017 | - | - | 10,017 | 27 |
| - | - | 400 | - | - | - | 2,171 | - | - | 2,171 | 28 |
| 49,239 | 5,631 | 1,864 | 1,154 | 1,385 | 1,876 | 114,771 | - | - | 114,771 | 29 |
| 4,011 | 7,016 | 442 | 749 | 1,513 | 979 | 18,961 | - | 92 | 19,053 | 30 |
| - | 191,269 | 23,537 | 28,026 | 41,863 | 47,821 | 385,408 | 439 | 1,114 | 386,961 | 31 |
| 538 | - | - | - | - | 2,381 | 3,988 | - | - | 3,988 | 32 |
| - | 680 | 79 | 87 | 170 | 135 | 1,572 | - | 104 | 1,676 | 33 |
| - | 1,535 | 711 | 201 | 142 | 454 | 3,393 | 12 | - | 3,405 | 34 |
| - | 4,817 | 721 | 831 | 1,276 | 1,622 | 11,206 | - | 52 | 11,258 | 35 |
| - | 875 | 90 | 81 | 120 | 158 | 1,587 | 16 | - | 1,603 | 36 |
| - | 2,779 | 456 | 363 | 706 | 794 | 5,998 | 46 | - | 6,044 | 37 |
| - | 583 | - | 98 | 145 | 176 | 1,125 | - | - | 1,125 | 38 |
| - | 264 | 80 | 79 | 124 | 58 | 807 | - | - | 807 | 39 |
| - | 940 | 146 | 139 | 77 | 264 | 1,998 | - | - | 1,998 | 40 |
| 4,549 | 210,758 | 26,262 | 30,654 | 46,136 | 54,842 | 436,043 | 513 | 1,362 | 437,918 | 41 |

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 - Continued

| No. | | Newfoundland | Prince Edward Island | Nova Scotia | New Brunswick |
|-----|--|----------------------|----------------------|-------------|---------------|
| | | thousands of dollars | | | |
| | From Government of Canada - Continued: | | | | |
| | Conditional transfers - Continued: | | | | |
| | Social welfare: | | | | |
| 42 | Old age assistance - Pensions | 1,680 | 391 | 1,674 | 1,626 |
| 43 | Other aid to aged | - | - | - | - |
| 44 | Aid to the blind - Pensions | 292 | 46 | 471 | 408 |
| 45 | Aid to the disabled - Pensions | 833 | 369 | 1,590 | 1,042 |
| | Aid to the unemployed: | | | | |
| 46 | Aid to unemployed and unemployables | 10,302 | 1,326 | 3,715 | 1,994 |
| 47 | Canada assistance plan | - | - | 449 | 1,020 |
| 48 | Winter works projects in municipalities | 340 | 424 | 430 | 39 |
| 49 | Other social welfare | 19 | 48 | 259 | 9 |
| 50 | Totals, social welfare | 13,466 | 2,604 | 8,588 | 6,138 |
| | Recreational and cultural services: | | | | |
| 51 | Archives, art galleries, museums and libraries | - | - | - | - |
| 52 | Parks, beaches and other recreational areas | - | 49 | 86 | 54 |
| 53 | Physical culture | 48 | 28 | 29 | 61 |
| | Other: | | | | |
| 54 | Centennial commission | 2,582 | 44 | - | 231 |
| 55 | Other | - | - | - | - |
| 56 | Totals, recreational and cultural services | 2,630 | 121 | 115 | 346 |
| | Education: | | | | |
| | Schools operated by local authorities: | | | | |
| 57 | Capital assistance | - | 382 | 939 | - |
| 58 | Vocational high school training | - | 255 | 795 | 110 |
| 59 | Other | 16 | - | - | - |
| | Universities colleges and other schools: | | | | |
| 60 | Capital assistance | 1,921 | 55 | 1,778 | 601 |
| 61 | Technician training | 43 | - | 27 | 169 |
| 62 | Trade and occupational training | 1,157 | 120 | 915 | 1,304 |
| 63 | Apprenticeship training | 64 | 18 | 54 | 250 |
| 64 | Assistance to students | - | - | - | - |
| 65 | Training of unemployed workers | 2,338 | 66 | 3,538 | 693 |
| 66 | Training of disabled workers | 23 | - | 64 | - |
| 67 | Training and upgrading of teachers | 11 | 1 | 10 | 54 |
| 68 | Training in co-operation with industry | - | 2 | 54 | 7 |
| 69 | Training for federal departments and agencies | - | - | 37 | - |
| | Education of the handicapped: | | | | |
| 70 | Training of disabled | - | 1 | 207 | 12 |
| | Other education: | | | | |
| 71 | Training of unemployed | - | - | 2 | - |
| 72 | Training in co-operation with industry | - | - | - | - |
| 73 | Capital assistance | - | 9 | - | - |
| 74 | Assistance to students | - | - | - | 15 |
| 75 | Language texts | - | - | - | - |
| 76 | Totals, education | 5,573 | 909 | 8,420 | 3,215 |
| | Natural resources and primary industries: | | | | |
| | Fisheries: | | | | |
| 77 | Assistance in construction of fishing vessels | 84 | 24 | 1,561 | 60 |
| 78 | Programs and projects shared by provinces | 279 | 27 | - | 170 |
| 79 | Relocating Newfoundland families | 665 | - | - | - |
| | Forestry and rural development: | | | | |
| 80 | Contributions to forest inventories | 176 | 40 | 148 | 221 |
| 81 | Contribution toward spruce budworm control | - | - | - | 528 |
| 82 | Agriculture rehabilitation and development | - | - | 201 | - |
| | Land settlement and agriculture: | | | | |
| 83 | Agriculture rehabilitation and development | 463 | 480 | 395 | 489 |
| 84 | Agricultural lime assistance | 24 | 66 | 129 | 235 |
| 85 | Adverse weather assistance program | - | 75 | - | 229 |
| 86 | Crop insurance payments | - | 7 | - | - |
| 87 | Other agricultural grants | 14 | 3 | 55 | 39 |
| 88 | Minerals and mines | - | - | 271 | - |
| 89 | Water resources - conservation and controls | - | - | - | - |
| 90 | Other natural resources | - | - | - | 21 |
| 91 | Totals, natural resources and primary industries | 1,705 | 722 | 2,760 | 1,992 |

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 - Continued

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Sub-total | Yukon | Northwest Territories | Total | No. |
|----------------------|---------|----------|--------------|---------|------------------|-----------|-------|-----------------------|---------|-----|
| thousands of dollars | | | | | | | | | | |
| - | 7,332 | 1,625 | 1,097 | 2,244 | 2,252 | 19,921 | 9 | 64 | 19,994 | 42 |
| - | 6,104 | - | - | - | - | 6,104 | - | - | 6,104 | 43 |
| - | 1,095 | 226 | 191 | 288 | 337 | 3,354 | 4 | 28 | 3,386 | 44 |
| - | 8,511 | 689 | 177 | 860 | 1,072 | 15,143 | 1 | 11 | 15,155 | 45 |
| 11,100 | 26,635 | 11,293 | 9,049 | 13,588 | 22,286 | 111,288 | 148 | 72 | 111,508 | 46 |
| - | 10,270 | - | 1,453 | - | - | 13,192 | - | - | 13,192 | 47 |
| 19,628 | 6,946 | 852 | 2,076 | 2,874 | 3,388 | 36,997 | - | 98 | 37,095 | 48 |
| 3 | 1,211 | 557 | 140 | 51 | 103 | 2,400 | 32 | 19 | 2,451 | 49 |
| 30,731 | 68,104 | 15,242 | 14,183 | 19,905 | 29,438 | 208,399 | 194 | 292 | 208,885 | 50 |
| - | - | 2,115 | - | 2,269 | - | 4,384 | - | - | 4,384 | 51 |
| 4 | - | - | 420 | - | - | 613 | 14 | 8 | 635 | 52 |
| - | 60 | - | - | 4 | 88 | 318 | 31 | 32 | 381 | 53 |
| 2,082 | - | - | 1,193 | 639 | 1,016 | 7,787 | 250 | - | 8,037 | 54 |
| 1,277 | - | - | 37 | 50 | - | 1,364 | 2 | - | 1,366 | 55 |
| 3,363 | 60 | 2,115 | 1,650 | 2,962 | 1,104 | 14,466 | 297 | 40 | 14,803 | 56 |
| 13,867 | 41,613 | 4,826 | 1,947 | 7,845 | 12,180 | 83,599 | 95 | - | 83,694 | 57 |
| - | 719 | 607 | 139 | 189 | 199 | 3,013 | 5 | 34 | 3,052 | 58 |
| - | - | 85 | - | - | - | 101 | 132 | - | 233 | 59 |
| 13,577 | 3,191 | 2,097 | 2,430 | 9,040 | - | 34,690 | - | - | 34,690 | 60 |
| 2 | - | 238 | 346 | 1,089 | 873 | 2,787 | - | - | 2,787 | 61 |
| 251 | 4,593 | 369 | 419 | 2,444 | 2,035 | 13,607 | - | - | 13,607 | 62 |
| - | - | 82 | 62 | 188 | 95 | 813 | - | - | 813 | 63 |
| - | 141 | 6 | 10 | 30 | 187 | 187 | - | - | 187 | 64 |
| 1,444 | 36,258 | 4,854 | 2,380 | 1,922 | 1,026 | 54,519 | 150 | - | 54,669 | 65 |
| - | 299 | 217 | - | 15 | - | 618 | - | - | 618 | 66 |
| - | 390 | 42 | - | 334 | 32 | 874 | 4 | - | 878 | 67 |
| - | 49 | 125 | - | 25 | 21 | 283 | - | - | 283 | 68 |
| 592 | - | - | - | - | - | 629 | - | - | 629 | 69 |
| - | 5 | 8 | 77 | - | 64 | 374 | - | - | 374 | 70 |
| 8,468 | - | - | - | - | - | 8,470 | - | - | 8,470 | 71 |
| 110 | 47 | - | 64 | 3 | 2 | 226 | - | - | 226 | 72 |
| 452 | - | - | - | - | - | 461 | - | - | 461 | 73 |
| - | 71 | - | 31 | - | - | 117 | - | - | 117 | 74 |
| - | 160 | - | - | - | 18 | 178 | - | - | 178 | 75 |
| 38,763 | 87,536 | 13,556 | 7,895 | 23,104 | 16,575 | 205,546 | 386 | 34 | 205,966 | 76 |
| 213 | - | - | - | - | - | 1,942 | - | - | 1,942 | 77 |
| 130 | - | 64 | - | - | - | 670 | - | - | 670 | 78 |
| 222 | - | - | - | - | - | 887 | - | - | 887 | 79 |
| 1,286 | 1,933 | 533 | 204 | 1,002 | 1,805 | 7,348 | - | - | 7,348 | 80 |
| - | - | - | - | - | - | 528 | - | - | 528 | 81 |
| 2,172 | - | - | - | - | - | 2,373 | - | - | 2,373 | 82 |
| 628 | 1,083 | 7,634 | 2,049 | 1,218 | 1,213 | 15,652 | - | - | 15,652 | 83 |
| 1,205 | 42 | - | - | - | 62 | 1,763 | - | - | 1,763 | 84 |
| - | 2,300 | - | - | - | - | 2,604 | - | - | 2,604 | 85 |
| - | 36 | 672 | 268 | 168 | 28 | 1,179 | - | - | 1,179 | 86 |
| - | 247 | 35 | 50 | 52 | 1,574 | 2,069 | - | - | 2,069 | 87 |
| 151 | - | - | - | - | - | 422 | 9 | - | 431 | 88 |
| 50 | 2,385 | 2,502 | - | - | 187 | 5,124 | - | - | 5,124 | 89 |
| 566 | 143 | - | 36 | - | 31 | 797 | - | - | 797 | 90 |
| 6,623 | 8,169 | 11,440 | 2,607 | 2,440 | 4,900 | 43,358 | 9 | - | 43,367 | 91 |

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 - Concluded

| No. | | Newfoundland | Prince Edward Island | Nova Scotia | New Brunswick |
|-----|--|----------------------|----------------------------|----------------|------------------|
| | | thousands of dollars | | | |
| | From Government of Canada - Concluded: | | | | |
| | Conditional transfers - Concluded: | | | | |
| 92 | Trade and industrial development | - | 20 | 41 | - |
| 93 | Local government planning and development | - | - | - | - |
| | Other expenditure: | | | | |
| 94 | Emergency measures | 87 | 29 | 110 | 145 |
| 95 | Housing | 119 | - | - | - |
| 96 | Other | - | - | 661 | - |
| 97 | Totals, other expenditure | 206 | 29 | 771 | 145 |
| 98 | Adjustment | - | - | - | - |
| 99 | Totals, conditional transfers | 50,253 | 10,070 | 71,068 | 45,687 |
| 100 | Totals, transfers from Government of Canada . . | 100,917 | 21,733 | 128,134 | 95,623 |
| | From municipal governments: | | | | |
| | Protection of persons and property: | | | | |
| 101 | Corrections | - | - | - | - |
| 102 | Other protection | 14 | - | - | - |
| | Transportation and communications: | | | | |
| 103 | Road | - | - | 324 | - |
| 104 | Trans-Canada highway | - | - | - | - |
| | Health: | | | | |
| 105 | Hospital care | - | - | - | - |
| 106 | Health units | - | 2 | - | - |
| | Social welfare: | | | | |
| 107 | Aid to the unemployed and unemployables | - | - | - | - |
| 108 | Child welfare | - | - | 11 | - |
| 109 | Other social welfare | - | - | - | - |
| | Recreation and cultural services: | | | | |
| 110 | Archives, art galleries, museums and libraries | 20 | - | - | - |
| 111 | Education, Trade and occupational training | - | - | 281 | - |
| | Natural resources and primary industries: | | | | |
| 112 | Land settlement and agriculture | - | - | - | - |
| 113 | Mines and resources | - | - | - | - |
| 114 | Local government planing and development | - | - | - | - |
| 115 | Other expenditure | - | - | - | - |
| 116 | Totals, transfers from municipal governments . . | 34 | 2 | 616 | - |
| 117 | Totals, transfers from other governments | 100,951 | 21,735 | 128,750 | 95,623 |

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 - Concluded

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Sub-total | Yukon | Northwest Territories | Total | No. |
|----------------------|---------|----------|--------------|---------|------------------|-----------|-------|-----------------------|-----------|-----|
| thousands of dollars | | | | | | | | | | |
| 204 | 134 | 137 | 13 | 22 | - | 571 | - | 115 | 686 | 92 |
| - | - | 26 | - | 3 | - | 29 | - | - | 29 | 93 |
| 1,636 | 1,798 | 255 | 89 | 497 | 533 | 5,179 | - | - | 5,179 | 94 |
| 92 | - | - | - | - | - | 211 | 7 | 23 | 241 | 95 |
| - | 1,450 | 8,076 | - | - | - | 10,187 | 62 | - | 10,249 | 96 |
| 1,728 | 3,248 | 8,331 | 89 | 497 | 533 | 15,577 | 69 | 23 | 15,669 | 97 |
| - | - | - | - | - | - 6,102 | - 6,102 | - | - | - 6,102 | 98 |
| 135,200 | 383,691 | 78,973 | 58,245 | 96,498 | 103,166 | 1,032,851 | 1,468 | 1,866 | 1,036,185 | 99 |
| 361,116 | 409,109 | 117,933 | 97,071 | 106,957 | 109,722 | 1,548,315 | 4,520 | 5,167 | 1,558,002 | 100 |
| - | - | - | - | 37 | - | 37 | - | - | 37 | 101 |
| - | 590 | - | - | - | - | 604 | - | - | 604 | 102 |
| 9,329 | 3,150 | - | 124 | - | - | 12,927 | - | - | 12,927 | 103 |
| 17,271 | - | - | - | - | - | 17,271 | - | - | 17,271 | 104 |
| - | - | - | - | 10,562 | - | 10,562 | - | - | 10,562 | 105 |
| 1,504 | - | 432 | 335 | - | - | 2,273 | - | - | 2,273 | 106 |
| - | - | 61 | 1,047 | - | - | 1,108 | - | - | 1,108 | 107 |
| 341 | - | - | - | - | - | 352 | - | - | 352 | 108 |
| 7 | - | - | - | - | - | 7 | - | - | 7 | 109 |
| - | - | 1,450 | - | 2 | - | 1,472 | - | - | 1,472 | 110 |
| - | - | - | - | - | - | 281 | - | - | 281 | 111 |
| 211 | - | - | - | - | - | 211 | - | - | 211 | 112 |
| - | - | 16 | - | - | - | 16 | - | - | 16 | 113 |
| - | - | 827 | - | - | - | 827 | - | - | 827 | 114 |
| 100 | - | 22 | - | - | 5,366 | 5,488 | - | - | 5,488 | 115 |
| 28,763 | 3,740 | 2,808 | 1,506 | 10,601 | 5,366 | 53,436 | - | - | 53,436 | 116 |
| 389,879 | 412,849 | 120,741 | 98,577 | 117,558 | 115,088 | 1,601,751 | 4,520 | 5,167 | 1,611,438 | 117 |

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1967

| No. | Function | Newfoundland | Prince Edward Island | Nova Scotia | New Brunswick |
|-----|---|----------------------|----------------------------|----------------|------------------|
| | | thousands of dollars | | | |
| | Revenue derived from expenditure functions and applied thereto: | | | | |
| | Protection of persons and property: | | | | |
| | Corrections: | | | | |
| 1 | Juvenile delinquents | — | — | 62 | 46 |
| 2 | Other | 3 | — | — | 15 |
| 3 | Totals, protection of persons and property . . . | 3 | — | 62 | 61 |
| | Health: | | | | |
| 4 | Hospital care | 1,968 | 459 | 522 | 1,171 |
| 5 | General health | — | — | — | — |
| 6 | Public health | — | — | — | — |
| 7 | Totals, health | 1,968 | 459 | 522 | 1,171 |
| | Social welfare: | | | | |
| | Old age assistance: | | | | |
| 8 | Other aid to aged | — | 241 | — | — |
| 9 | Aid to the unemployed and unemployables | 223 | — | — | — |
| 10 | Other social welfare | 4 | — | — | — |
| 11 | Totals, social welfare | 227 | 241 | — | — |
| | Recreational and cultural services: | | | | |
| 12 | Parks, beaches and other recreational areas | — | — | — | — |
| 13 | Totals, recreational and cultural services . . . | — | — | — | — |
| | Education: | | | | |
| 14 | Universities, colleges and other schools | 214 | 99 | 194 | 118 |
| 15 | Education of the handicapped | 1 | — | 99 | — |
| 16 | Totals, education | 215 | 99 | 293 | 118 |
| | Natural resources and primary industries: | | | | |
| 17 | Lands: Settlement and agriculture | — | 29 | — | — |
| 18 | Totals, natural resources and primary industries | — | 29 | — | — |
| | Interest revenue applied against debt charges: | | | | |
| 19 | Amortization of discount on securities sold | — | — | — | — |
| 20 | Interest | 734 | 833 | 7,706 | 1,842 |
| 21 | Loss on foreign exchange | — | — | — | — |
| 22 | Totals, interest revenue | 734 | 833 | 7,706 | 1,842 |
| 23 | Totals, own source revenue deductions | 3,147 | 1,661 | 8,583 | 3,192 |

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1967

| Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia | Sub- total | Yukon | Northwest Territories | Total | No. |
|----------------------|---------|----------|-------------------|---------|---------------------|---------------|-------|--------------------------|---------|-----|
| thousands of dollars | | | | | | | | | | |
| - | 300 | - | 69 | - | 19 | 496 | - | - | 496 | 1 |
| - | 3,234 | 22 | 14 | 649 | 57 | 3,994 | - | - | 3,994 | 2 |
| - | 3,534 | 22 | 83 | 649 | 76 | 4,490 | - | - | 4,490 | 3 |
| 2,800 | 2,355 | 505 | 1,339 | 2,480 | 2,276 | 15,875 | - | - | 15,875 | 4 |
| - | - | - | 14 | - | - | 14 | - | - | 14 | 5 |
| - | - | - | - | - | 19 | 19 | - | - | 19 | 6 |
| 2,800 | 2,355 | 505 | 1,353 | 2,480 | 2,295 | 15,908 | - | - | 15,908 | 7 |
| - | - | - | - | - | - | 241 | - | - | 241 | 8 |
| - | - | - | - | 16 | - | 239 | - | - | 239 | 9 |
| - | - | - | - | - | 1,003 | 1,007 | - | - | 1,007 | 10 |
| - | - | - | - | 16 | 1,003 | 1,487 | - | - | 1,487 | 11 |
| - | 2 | - | - | - | - | 2 | - | - | 2 | 12 |
| - | 2 | - | - | - | - | 2 | - | - | 2 | 13 |
| - | 1,957 | 4 | 96 | 698 | - | 3,380 | - | - | 3,380 | 14 |
| - | 193 | - | 6 | 41 | 28 | 368 | - | - | 368 | 15 |
| - | 2,150 | 4 | 102 | 739 | 28 | 3,748 | - | - | 3,748 | 16 |
| - | 414 | - | - | 18 | 59 | 520 | - | - | 520 | 17 |
| - | 414 | - | - | 18 | 59 | 520 | - | - | 520 | 18 |
| 62 | - | - | 4 | - | - | 66 | - | - | 66 | 19 |
| 8,147 | 73,942 | 12,305 | 35,788 | 27,613 | 5,818 | 174,728 | 99 | - | 174,827 | 20 |
| - | 31 | - | 2 | - | - | 33 | - | - | 33 | 21 |
| 8,209 | 73,973 | 12,305 | 35,794 | 27,613 | 5,818 | 174,827 | 99 | - | 174,926 | 22 |
| 11,009 | 82,428 | 12,836 | 37,332 | 31,515 | 9,279 | 200,982 | 99 | - | 201,081 | 23 |

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967
NEWFOUNDLAND**

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 10,532 | 2,864 | 7,659 | 6 | — | — | 3 |
| Legislative | 644 | 175 | 469 | — | — | — | — |
| Research, planning and statistics | 149 | — | 149 | — | — | — | — |
| Totals, general government services | 11,325 | 3,039 | 8,277 | 6 | — | — | 3 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 798 | 468 | 330 | — | — | — | — |
| Corrections: | | | | | | | |
| Juvenile delinquents | 206 | 131 | 75 | — | — | — | — |
| Other | 632 | 423 | 209 | — | — | — | — |
| Police | 2,593 | 917 | 1,659 | — | — | — | 17 |
| Fire | 836 | 571 | 265 | — | — | — | — |
| Other | 607 | 302 | 297 | 8 | — | — | — |
| Totals, protection of persons and property | 5,672 | 2,812 | 2,835 | 8 | — | — | 17 |
| Transportation and communications: | | | | | | | |
| Air | — | — | — | — | — | — | — |
| Road | 41,120 | 6,886 | 33,772 | — | — | 462 | — |
| Rail | — | — | — | — | — | — | — |
| Water | 159 | — | 159 | — | — | — | — |
| Telecommunications | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| Totals, transportation and communications | 41,279 | 6,886 | 33,931 | — | — | 462 | — |
| Health: | | | | | | | |
| Hospital care | 41,630 | 9,374 | 18,055 | 13,812 | — | — | 389 |
| General health | 455 | 262 | 86 | 107 | — | — | — |
| Public health | 2,256 | 868 | 1,213 | 16 | — | 159 | — |
| Medical, dental and allied services | 2,818 | 1,430 | 1,170 | 218 | — | — | — |
| Totals, health | 47,159 | 11,934 | 20,524 | 14,153 | — | 159 | 389 |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 3,374 | — | — | 3,374 | — | — | — |
| Other aid to the aged | 716 | 432 | 284 | — | — | — | — |
| Aid to the blind — Pensions | 393 | — | — | 393 | — | — | — |
| Aid to the disabled — Pensions | 1,683 | — | — | 1,683 | — | — | — |
| Aid to the unemployed and unemployables | 18,219 | — | — | 18,219 | — | — | — |
| Mothers' allowances | — | — | — | — | — | — | — |
| Child welfare | 1,288 | 172 | 100 | 1,016 | — | — | — |
| Labour | 117 | 88 | 29 | — | — | — | — |
| Winter work projects | 340 | — | — | — | — | 340 | — |
| Other | 1,622 | 1,082 | 352 | 64 | — | — | 124 |
| Totals, social welfare | 27,752 | 1,774 | 765 | 24,749 | — | 340 | 124 |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 500 | 181 | 236 | 71 | — | — | 12 |
| Parks, beaches and other recreational areas | 574 | 153 | 421 | — | — | — | — |
| Physical culture | 129 | 20 | 62 | 47 | — | — | — |
| Other | 5,241 | — | 5,224 | 17 | — | — | — |
| Totals, recreational and cultural services | 6,444 | 354 | 5,943 | 135 | — | — | 12 |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
NEWFOUNDLAND - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 31,044 | 406 | 1,009 | 2,227 | — | 27,402 ¹ | — |
| Universities, colleges and other schools | 35,336 | 2,272 | 25,428 | 7,636 | — | — | — |
| Education of the handicapped | 546 | — | 453 | 93 | — | — | — |
| Contributions to teachers' superannuation and pensions | — 75 | — | 12 | 3 | — | — | — 90 |
| Other | 359 | 253 | 64 | 42 | — | — | — |
| Totals, education | 67,210 | 2,931 | 26,966 | 10,001 | — | 27,402 | — 90 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 19,217 | 382 | 7,894 | — | 247 | — | 10,694 |
| Forests | 2,292 | 666 | 1,612 | 14 | — | — | — |
| Lands: Settlement and agriculture | 1,876 | 579 | 463 | 221 | — | — | 613 |
| Minerals and mines | 1,090 | 381 | 709 | — | — | — | — |
| Water resources | — | — | — | — | — | — | — |
| Other | 382 | 84 | 298 | — | — | — | — |
| Totals, natural resources and primary in- dustries | 24,857 | 2,092 | 10,976 | 235 | 247 | — | 11,307 |
| Trade and industrial development | 17,460 | 235 | 16,911 | 94 | 220 | — | — |
| Local government planning and development | 1,523 | 243 | 709 | 29 | — | 542 | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | 420 | — | 420 | — | — | — | — |
| Discount on securities sold (or amount amor- tized) | — | — | — | — | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — | — |
| Interest | 13,495 | — | — | 13,495 | — | — | — |
| Loss on foreign exchange | — | — | — | — | — | — | — |
| Totals, debt charges (excluding retirements) | 13,915 | — | 420 | 13,495 | — | — | — |
| Own enterprises | 4,939 | — | 701 | 950 | — | — | 3,288 |
| Other expenditures: | | | | | | | |
| Housing | 512 | 34 | 149 | — | 119 | — | 210 |
| Emergency measures | 147 | 96 | 49 | 2 | — | — | — |
| Home owners' subsidy | — | — | — | — | — | — | — |
| Other | 438 | — | 268 | — | — | 170 | — |
| Totals, other expenditures | 1,097 | 130 | 466 | 2 | 119 | 170 | 210 |
| Totals | 270,632 | 32,430 | 129,424 | 63,857 | 586 | 29,075 | 15,260 |
| Unconditional transfers | 2,959 | — | — | — | — | 2,959 | — |
| Totals, gross general expenditure | 273,591 | 32,430 | 129,424 | 63,857 | 586 | 32,034 | 15,260 |

¹ Represents grants to denominational schools.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued**
PRINCE EDWARD ISLAND

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| | | thousands of dollars | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 1,872 | 677 | 1,016 | — | — | 23 | 156 |
| Legislative | 303 | 16 | 287 | — | — | — | — |
| Research, planning and statistics | — | — | — | — | — | — | — |
| Totals, general government services | 2,175 | 693 | 1,303 | — | — | 23 | 156 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 151 | 97 | 54 | — | — | — | — |
| Corrections: | | | | | | | |
| Juvenile delinquents | 21 | — | — | 21 | — | — | — |
| Other | 121 | 47 | 74 | — | — | — | — |
| Police | 249 | — | 249 | — | — | — | — |
| Fire | 50 | — | — | — | — | 50 | — |
| Other | 174 | 125 | 46 | 1 | — | 2 | — |
| Totals, protection of persons and property | 766 | 269 | 423 | 22 | — | 52 | — |
| Transportation and communications: | | | | | | | |
| Air | — | — | — | — | — | — | — |
| Road | 12,611 | 1,844 | 10,734 | — | — | 33 | — |
| Rail | — | — | — | — | — | — | — |
| Water | 144 | 10 | 134 | — | — | — | — |
| Telecommunications | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| Totals, transportation and communications | 12,755 | 1,854 | 10,868 | — | — | 33 | — |
| Health: | | | | | | | |
| Hospital care | 6,441 | 1,023 | 612 | 4,806 | — | — | — |
| General health | 760 | 80 | 644 | 36 | — | — | — |
| Public health | 990 | 730 | 260 | — | — | — | — |
| Medical, dental and allied services | 215 | — | 26 | 189 | — | — | — |
| Totals, health | 8,406 | 1,833 | 1,542 | 5,031 | — | — | — |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 919 | — | — | 919 | — | — | — |
| Other aid to the aged | 1,715 | 529 | 1,186 | — | — | — | — |
| Aid to the blind — Pensions | 72 | — | — | 72 | — | — | — |
| Aid to the disabled — Pensions | 867 | — | — | 867 | — | — | — |
| Aid to the unemployed and unemployables | 2,877 | — | — | 2,822 | — | 55 | — |
| Mothers' allowances | 313 | — | — | 313 | — | — | — |
| Child welfare | 305 | 40 | 10 | 255 | — | — | — |
| Labour | 103 | 21 | 39 | 43 | — | — | — |
| Winter work projects | 650 | — | — | — | — | 650 | — |
| Other | 136 | 55 | 39 | 37 | — | — | 5 |
| Totals, social welfare | 7,957 | 645 | 1,274 | 5,328 | — | 705 | 5 |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 75 | 57 | 17 | — | — | 1 | — |
| Parks, beaches and other recreational areas | 222 | 83 | 135 | — | — | 4 | — |
| Physical culture | 66 | 1 | 65 | — | — | — | — |
| Other | 141 | — | 19 | 122 | — | — | — |
| Totals, recreational and cultural services | 504 | 141 | 236 | 122 | — | 5 | — |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
PRINCE EDWARD ISLAND - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 5,897 | 116 | 631 | 7 | — | 5,143 | — |
| Universities, colleges and other schools | 2,394 | 670 | 1,025 | 699 | — | — | — |
| Education of the handicapped | 50 | 8 | 7 | 35 | — | — | — |
| Contributions to teachers' superannuation and pensions | 2 | — | 2 | — | — | — | — |
| Other | 168 | 64 | 54 | 50 | — | — | — |
| Totals, education | 8,511 | 858 | 1,719 | 791 | — | 5,143 | — |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 301 | 75 | 174 | 1 | 51 | — | — |
| Forests | 213 | 122 | 91 | — | — | — | — |
| Lands: Settlement and agriculture | 2,450 | 279 | 1,245 | 29 | 897 | — | — |
| Minerals and mines | — | — | — | — | — | — | — |
| Water resources | — | — | — | — | — | — | — |
| Other | 21 | 12 | 9 | — | — | — | — |
| Totals, natural resources and primary in- dustries | 2,985 | 488 | 1,519 | 30 | 948 | — | — |
| Trade and industrial development | 481 | 68 | 328 | — | 73 | 12 | — |
| Local government planning and development | 30 | 16 | 12 | — | — | 2 | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | 7 | — | 7 | — | — | — | — |
| Discount on securities sold (or amount amor- tized) | 50 | — | — | 50 | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — | — |
| Interest | 3,834 | — | — | 3,834 | — | — | — |
| Loss on foreign exchange | — | — | — | — | — | — | — |
| Totals, debt charges (excluding retirements) | 3,891 | — | 7 | 3,884 | — | — | — |
| Own enterprises | 40 | — | — | — | — | — | 40 |
| Other expenditures: | | | | | | | |
| Housing | 6 | 6 | — | — | — | — | — |
| Emergency measures | 38 | 28 | 10 | — | — | — | — |
| Home owners' subsidy | — | — | — | — | — | — | — |
| Other | 193 | — | 193 | — | — | — | — |
| Totals, other expenditures | 237 | 34 | 203 | — | — | — | — |
| Totals | 48,738 | 6,899 | 19,434 | 15,208 | 1,021 | 5,975 | 201 |
| Unconditional transfers | 504 | — | — | — | — | 504 | — |
| Totals, gross general expenditure | 49,242 | 6,899 | 19,434 | 15,208 | 1,021 | 6,479 | 201 |

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued**
NOVA SCOTIA

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 6,746 | 1,988 | 2,394 | 5 | — | 84 | 2,275 |
| Legislative | 471 | 415 | 56 | — | — | — | — |
| Research, planning and statistics | 13 | — | 13 | — | — | — | — |
| Totals, general government services | 7,230 | 2,403 | 2,463 | 5 | — | 84 | 2,275 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 946 | 521 | 415 | — | — | 10 | — |
| Corrections: | | | | | | | |
| Juvenile delinquents | 589 | 235 | 282 | 72 | — | — | — |
| Other | 12 | — | — | 12 | — | — | — |
| Police | 1,431 | — | 1,431 | — | — | — | — |
| Fire | 73 | 49 | 24 | — | — | — | — |
| Other | 2,675 | 1,518 | 1,114 | 43 | — | — | — |
| Totals, protection of persons and property | 5,726 | 2,323 | 3,266 | 127 | — | 10 | — |
| Transportation and communications: | | | | | | | |
| Air | — | — | — | — | — | — | — |
| Road | 63,961 | 9,867 | 53,396 | — | — | 698 | — |
| Rail | — | — | — | — | — | — | — |
| Water | 422 | 26 | 18 | 5 | 373 | — | — |
| Telecommunications | 36 | 24 | 12 | — | — | — | — |
| Other | 22 | — | — | 22 | — | — | — |
| Totals, transportation and communications | 64,441 | 9,917 | 53,426 | 27 | 373 | 698 | — |
| Health: | | | | | | | |
| Hospital care | 55,389 | 9,467 | 21,121 | 22,571 | — | 2,230 | — |
| General health | 631 | 126 | 505 | — | — | — | — |
| Public health | 6,544 | 2,978 | 3,171 | 251 | — | 144 | — |
| Medical, dental and allied services | 911 | 130 | 779 | 2 | — | — | — |
| Totals, health | 63,475 | 12,701 | 25,576 | 22,824 | — | 2,374 | — |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 3,348 | — | — | 3,348 | — | — | — |
| Other aid to the aged | — | — | — | — | — | — | — |
| Aid to the blind — Pensions | 625 | — | — | 625 | — | — | — |
| Aid to the disabled — Pensions | 3,180 | — | — | 3,180 | — | — | — |
| Aid to the unemployed and unemployables | 7,881 | — | 29 | 5,336 | — | 2,516 | — |
| Mothers' allowances | — | — | — | — | — | — | — |
| Child welfare | 980 | — | 45 | 935 | — | — | — |
| Labour | 277 | 250 | 20 | 7 | — | — | — |
| Winter work projects | 483 | — | — | — | — | 483 | — |
| Other | 1,683 | 1,283 | 298 | 102 | — | — | — |
| Totals, social welfare | 18,457 | 1,533 | 392 | 13,533 | — | 2,999 | — |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 1,049 | 116 | 517 | 416 | — | — | — |
| Parks, beaches and other recreational areas | 628 | 143 | 481 | — | — | 4 | — |
| Physical culture | 126 | 49 | 44 | 19 | — | 14 | — |
| Other | 191 | — | 33 | 158 | — | — | — |
| Totals, recreational and cultural services | 1,994 | 308 | 1,075 | 593 | — | 18 | — |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
NOVA SCOTIA - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 34,451 | 851 | 966 | 889 | - | 31,745 | - |
| Universities, colleges and other schools | 20,303 | 3,091 | 7,334 | 9,874 | - | 4 | - |
| Education of the handicapped | 1,270 | 354 | 455 | 461 | - | - | - |
| Contributions to teachers' superannuation and pensions | 2,726 | - | 156 | - | - | - | 2,570 |
| Other | 1,546 | 181 | 298 | 1,067 | - | - | - |
| Totals, education | 60,296 | 4,477 | 9,209 | 12,291 | - | 31,749 | 2,570 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 2,247 | 244 | 442 | 1 | - | - | 1,560 |
| Forests | 2,922 | 2,286 | 636 | - | - | - | - |
| Lands: Settlement and agriculture | 4,083 | 1,102 | 1,293 | 259 | 594 | - | 835 |
| Minerals and mines | 1,099 | 201 | 896 | 2 | - | - | - |
| Water resources | 122 | 54 | 68 | - | - | - | - |
| Other | 205 | 62 | 143 | - | - | - | - |
| Totals, natural resources and primary industries | 10,678 | 3,949 | 3,478 | 262 | 594 | - | 2,395 |
| Trade and industrial development | 3,637 | 530 | 2,968 | 24 | - | - | 115 |
| Local government planning and development | 341 | 163 | 114 | 3 | - | 61 | - |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | - | - | - | - | - | - | - |
| Discount on securities sold (or amount amor- tized) | 656 | - | 656 | - | - | - | - |
| Premium on securities purchased (or amount amortized) | - | - | - | - | - | - | - |
| Interest | 22,540 | - | 31 | 22,024 | - | - | 485 |
| Loss on foreign exchange | - | - | - | - | - | - | - |
| Totals, debt charges (excluding retirements) | 23,196 | - | 687 | 22,024 | - | - | 485 |
| Own enterprises | 1,145 | - | 1,145 | - | - | - | - |
| Other expenditures: | | | | | | | |
| Housing | 119 | 43 | 58 | - | 18 | - | - |
| Emergency measures | 177 | 81 | 73 | - | - | 23 | - |
| Home owners' subsidy | - | - | - | - | - | - | - |
| Other | 1,523 | - | 200 | 1,190 | - | 133 | - |
| Totals, other expenditures | 1,819 | 124 | 331 | 1,190 | 18 | 156 | - |
| Totals | 262,435 | 38,428 | 104,130 | 72,903 | 985 | 38,149 | 7,840 |
| Unconditional transfers | 1,415 | - | - | - | - | 1,415 | - |
| Totals, gross general expenditure | 263,850 | 38,428 | 104,130 | 72,903 | 985 | 39,564 | 7,840 |

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued**
NEW BRUNSWICK

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 9,413 | 1,516 | 7,465 | 25 | — | 15 | 392 |
| Legislative | 788 | 199 | 589 | — | — | — | — |
| Research, planning and statistics | 498 | 101 | 397 | — | — | — | — |
| Totals, general government services | 10,699 | 1,816 | 8,451 | 25 | — | 15 | 392 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 964 | 719 | 245 | — | — | — | — |
| Corrections: | | | | | | | |
| Juvenile delinquents | 258 | 169 | 82 | 6 | — | — | 1 |
| Other | 375 | 162 | 183 | 6 | — | 24 | — |
| Police | 1,107 | — | 1,107 | — | — | — | — |
| Fire | 68 | 46 | 22 | — | — | — | — |
| Other | 1,628 | 1,084 | 206 | 330 | — | — | 8 |
| Totals, protection of persons and property | 4,400 | 2,180 | 1,845 | 342 | — | 24 | 9 |
| Transportation and communications: | | | | | | | |
| Air | — | — | — | — | — | — | — |
| Road | 56,657 | 10,019 | 43,633 | 113 | — | 59 | 2,833 |
| Rail | — | — | — | — | — | — | — |
| Water | 860 | 366 | 493 | — | — | — | 1 |
| Telecommunications | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| Totals, transportation and communications | 57,517 | 10,385 | 44,126 | 113 | — | 59 | 2,834 |
| Health: | | | | | | | |
| Hospital care | 43,310 | 4,966 | 2,220 | 35,711 | — | 413 | — |
| General health | 657 | 440 | 162 | 55 | — | — | — |
| Public health | 4,017 | 2,059 | 1,633 | 275 | — | — | 50 |
| Medical, dental and allied services | 261 | — | 171 | 90 | — | — | — |
| Totals, health | 48,245 | 7,465 | 4,186 | 36,131 | — | 413 | 50 |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 3,255 | — | — | 3,255 | — | — | — |
| Other aid to the aged | 204 | 165 | 39 | — | — | — | — |
| Aid to the blind — Pensions | 546 | — | — | 546 | — | — | — |
| Aid to the disabled — Pensions | 2,106 | — | — | 2,106 | — | — | — |
| Aid to the unemployed and unemployables | 5,770 | — | 4 | 3,535 | — | 2,231 | — |
| Mothers' allowances | — | — | — | — | — | — | — |
| Child welfare | 634 | — | — | 316 | — | 318 | — |
| Labour | 571 | 217 | 354 | — | — | — | — |
| Winter work projects | 67 | 64 | 3 | — | — | — | — |
| Other | 1,111 | 498 | 334 | 279 | — | — | — |
| Totals, social welfare | 14,264 | 944 | 734 | 10,037 | — | 2,549 | — |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 439 | 38 | 278 | 123 | — | — | — |
| Parks, beaches and other recreational areas | 341 | 52 | 256 | 17 | — | — | 16 |
| Physical culture | 102 | 36 | 7 | 59 | — | — | — |
| Other | 458 | — | — | 164 | — | 294 | — |
| Totals, recreational and cultural services | 1,340 | 126 | 541 | 363 | — | 294 | 16 |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
NEW BRUNSWICK - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 23,553 | 450 | 113 | 1,541 | — | 20,674 | 775 |
| Universities, colleges and other schools | 15,695 | 2,990 | 5,064 | 7,611 | — | 30 | — |
| Education of the handicapped | 549 | — | 20 | 417 | — | 112 | — |
| Contributions to teachers' superannuation and pensions | 852 | — | 26 | — | — | — | 826 |
| Other | 440 | 148 | 224 | 68 | — | — | — |
| Totals, education | 41,089 | 3,588 | 5,447 | 9,637 | — | 20,816 | 1,601 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 852 | 244 | 591 | 17 | — | — | — |
| Forest | 4,769 | 2,740 | 2,007 | 22 | — | — | — |
| Lands: Settlement and agriculture | 3,909 | 1,102 | 1,350 | 376 | 982 | — | 99 |
| Minerals and mines | 329 | 201 | 123 | — | — | — | 5 |
| Water resources | 133 | 52 | 45 | 2 | — | 34 | — |
| Other | 522 | 245 | 276 | — | — | — | 1 |
| Totals, natural resources and primary in- dustries | 10,514 | 4,584 | 4,392 | 417 | 982 | 34 | 105 |
| Trade and industrial development | 1,135 | 253 | 717 | 80 | — | 85 | — |
| Local government planning and development | 940 | 649 | 70 | — | — | 221 | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | 19 | — | 19 | — | — | — | — |
| Discount on securities sold (or amount amortized) | 458 | — | 458 | — | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — | — |
| Interest | 14,952 | — | — | 14,952 | — | — | — |
| Loss on foreign exchange | 284 | — | 49 | — | — | — | 235 |
| Totals, debt charges (excluding retirements) | 15,713 | — | 526 | 14,952 | — | — | 235 |
| Own enterprises | 21 | 13 | 8 | — | — | — | — |
| Other expenditures: | | | | | | | |
| Housing | — | — | — | — | — | — | — |
| Emergency measures | 180 | 40 | 66 | — | — | 74 | — |
| Home owners' subsidy | — | — | — | — | — | — | — |
| Other | 521 | — | 329 | — | — | 192 | — |
| Totals, other expenditures | 701 | 40 | 395 | — | — | 266 | — |
| Totals | 206,578 | 32,043 | 71,438 | 72,097 | 982 | 24,776 | 5,242 |
| Unconditional transfers | 12,910 | — | — | — | — | 12,910 | — |
| Totals, gross general expenditure | 219,488 | 32,043 | 71,438 | 72,097 | 982 | 37,686 | 5,242 |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
QUEBEC

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 78,639 | 26,814 | 43,538 | 240 | — | 29 | 8,018 |
| Legislative | 11,675 | 2,043 | 9,565 | — | — | — | 67 |
| Research, planning and statistics | 652 | 299 | 353 | — | — | — | — |
| Totals, general government services | 90,966 | 29,156 | 53,456 | 240 | — | 29 | 8,085 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 21,270 | 12,484 | 8,783 | — | — | — | 3 |
| Corrections: | | | | | | | |
| Juvenile delinquents | 832 | 478 | 80 | 274 | — | — | — |
| Other | 9,291 | 6,865 | 2,426 | — | — | — | — |
| Police | 31,722 | 16,034 | 15,686 | — | — | — | 2 |
| Fire | 1,400 | — | — | — | — | 1,400 | — |
| Other | 14,703 | 10,040 | 4,480 | 173 | — | 10 | — |
| Totals, protection of persons and property | 79,218 | 45,901 | 31,455 | 447 | — | 1,410 | 5 |
| Transportation and communications: | | | | | | | |
| Air | 2,708 | 532 | 2,130 | — | 46 | — | — |
| Road | 367,447 | 44,234 | 288,329 | 17 | — | 10,095 | 24,772 ² |
| Rail | — | — | — | — | — | — | — |
| Water | 707 | — | 250 | — | 457 | — | — |
| Telecommunications | — | — | — | — | — | — | — |
| Other | 370 | 318 | 52 | — | — | — | — |
| Totals, transportation and communications | 371,232 | 45,084 | 290,761 | 17 | 503 | 10,095 | 24,772 |
| Health: | | | | | | | |
| Hospital care | 490,823 | 1,891 | 8,376 | 480,122 | — | — | 434 |
| General health | 2,209 | 1,088 | 1,121 | — | — | — | — |
| Public health | 23,445 | 6,399 | 7,706 | 5,899 | — | 3,441 | — |
| Medical, dental and allied services | 15,872 | 151 | 677 | 15,044 | — | — | — |
| Totals, health | 532,349 | 9,529 | 17,880 | 501,065 | — | 3,441 | 434 |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 31,944 | — | — | 31,944 | — | — | — |
| Other aid to the aged | 10 | — | — | 10 | — | — | — |
| Aid to the blind — Pensions | 2,310 | — | — | 2,310 | — | — | — |
| Aid to the disabled — Pensions | 17,276 | — | — | 17,276 | — | — | — |
| Aid to the unemployed and unemployables | 94,814 | 127 | 34 | 94,653 | — | — | — |
| Mothers' allowances | 26,462 | — | — | 26,462 | — | — | — |
| Child welfare | 42,287 | 2,750 | 731 | 38,806 | — | — | — |
| Labour | 5,683 | 3,974 | 1,709 | — | — | — | — |
| Winter work projects | 33,486 | — | — | — | — | 33,486 | — |
| Other | 20,166 | 3,488 | 5,152 | 11,526 | — | — | — |
| Totals, social welfare | 274,438 | 10,339 | 7,626 | 222,987 | — | 33,486 | — |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 4,041 | 842 | 593 | 2,009 | — | — | 597 |
| Parks, beaches and other recreational areas | 515 | 189 | 120 | 7 | — | — | 199 |
| Physical culture | 253 | — | — | 253 | — | — | — |
| Other | 9,891 | 426 | 2,709 | 2,646 | 104 | 3,797 | 209 |
| Totals, recreational and cultural services | 14,700 | 1,457 | 3,422 | 4,915 | 104 | 3,797 | 1,005 |

² Purchase of land for highways.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
QUEBEC - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 358,023 | 2,217 | 957 | 1,497 | — | 350,153 | 3,199 |
| Universities, colleges and other schools | 165,246 | 27,498 | 34,634 | 96,215 | — | 2,263 | 4,636 |
| Education of the handicapped | 726 | — | — | 726 | — | — | — |
| Contributions to teachers' superannuation and pensions | 367 | — | — | — | — | — | 367 |
| Other | 67,003 | 4,710 | 15,650 | 46,643 | — | — | — |
| Totals, education | 591,365 | 34,425 | 51,241 | 145,081 | — | 352,416 | 8,202 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 10,495 | 6,832 | 2,494 | 956 | — | — | 213 |
| Forests | 21,007 | 9,256 | 11,554 | 147 | — | 50 | — |
| Lands: Settlement and agriculture | 69,740 | 15,816 | 21,728 | 1,498 | 29,610 | 872 | 216 |
| Minerals and mines | 4,776 | 1,957 | 2,792 | — | 27 | — | — |
| Water resources | 2,918 | 1,490 | 1,396 | 4 | — | 28 | — |
| Other | 3,718 | 559 | 3,017 | 142 | — | — | — |
| Totals, natural resources and primary in- dustries | 112,654 | 35,910 | 42,981 | 2,747 | 29,637 | 950 | 429 |
| Trade and industrial development | 11,958 | 3,177 | 8,277 | 183 | — | 52 | 269 |
| Local government planning and development | 2,500 | 1,535 | 953 | 12 | — | — | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | 287 | — | 287 | — | — | — | — |
| Discount on securities sold (or amount amortized) | 2,686 | — | — | 2,686 | — | — | — |
| Premium on securities purchased (or amount amortized) | 37 | — | — | — | — | — | 37 |
| Interest | 77,660 | — | — | 74,507 | — | 3,153 | — |
| Loss on foreign exchange | 592 | — | — | — | — | — | 592 |
| Totals, debt charges (excluding retirements) | 81,262 | — | 287 | 77,193 | — | 3,153 | 629 |
| Own enterprises | — | — | — | — | — | — | — |
| Other expenditures: | | | | | | | |
| Housing | 7,776 | 70 | 20 | — | 7,594 | 92 | — |
| Emergency measures | 2,226 | 284 | 664 | — | — | 1,278 | — |
| Home owners' subsidy | — | — | — | — | — | — | — |
| Other | 4,989 | 166 | 4,710 | 113 | — | — | — |
| Totals, other expenditures | 14,991 | 520 | 5,394 | 113 | 7,594 | 4,370 | — |
| Totals | 2,177,633 | 217,033 | 513,733 | 955,000 | 37,838 | 410,199 | 43,830 |
| Unconditional transfers | 112,908 | — | — | — | — | 112,908 | — |
| Totals, gross general expenditure | 2,290,541 | 217,033 | 513,733 | 955,000 | 37,838 | 523,107 | 43,830 |

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued**
ONTARIO

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 86,253 | 24,508 | 44,878 | 10 | — | — | 16,857 |
| Legislative | 3,006 | 718 | 2,284 | 4 | — | — | — |
| Research, planning and statistics | 1,290 | 850 | 440 | — | — | — | — |
| Totals, general government services | 90,549 | 26,076 | 47,602 | 14 | — | — | 16,857 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 14,010 | 10,816 | 2,946 | 244 | — | 4 | — |
| Corrections: | | | | | | | |
| Juvenile delinquents | 7,513 | — | 5,690 | 1,823 | — | — | — |
| Other | 19,556 | 14,661 | 4,382 | — | — | 513 | — |
| Police | 29,586 | 23,112 | 6,033 | 2 | — | 439 | — |
| Fire | 285 | — | — | — | — | 285 | — |
| Other | 22,822 | 13,726 | 8,605 | 482 | — | 7 | 2 |
| Totals, protection of persons and property | 93,772 | 62,315 | 27,656 | 2,551 | — | 1,248 | 2 |
| Transportation and communications: | | | | | | | |
| Air | — | — | — | — | — | — | — |
| Road | 390,508 | 68,104 | 205,256 | 6 | — | 117,142 | — |
| Rail | 10,801 | — | 7,188 | — | — | — | 3,613 |
| Water | — | — | — | — | — | — | — |
| Telecommunications | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| Totals, transportation and communications | 401,309 | 68,104 | 212,444 | 6 | — | 117,142 | 3,613 |
| Health: | | | | | | | |
| Hospital care | 533,188 | 62,144 | 31,519 | 439,525 | — | — | — |
| General health | 9,931 | 2,350 | 1,513 | 6,038 | — | — | 30 |
| Public health | 29,768 | 11,157 | 5,766 | 7,783 | — | 5,062 | — |
| Medical, dental and allied services | 24,288 | 1,092 | 22,872 | 275 | — | 49 | — |
| Totals, health | 597,175 | 76,743 | 61,670 | 453,621 | — | 5,111 | 30 |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 14,576 | — | — | 14,576 | — | — | — |
| Other aid to the aged | 17,299 | 140 | 754 | 16,405 | — | — | — |
| Aid to the blind — Pensions | 1,452 | — | — | 1,452 | — | — | — |
| Aid to the disabled — Pensions | 16,834 | — | — | 16,834 | — | — | — |
| Aid to the unemployed and unemployables | 43,879 | 1,050 | 465 | 15,632 | — | 26,732 | — |
| Mothers' allowances | 19,274 | — | — | 19,274 | — | — | — |
| Child welfare | 18,911 | 603 | 794 | 17,002 | — | 512 | — |
| Labour | 3,438 | 1,860 | 1,543 | 35 | — | — | — |
| Winter work projects | 10,284 | — | — | 646 | — | 9,638 | — |
| Other | 10,650 | 2,523 | 2,709 | 2,324 | — | 3,094 | — |
| Totals, social welfare | 156,597 | 6,176 | 6,265 | 104,180 | — | 39,976 | — |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 4,891 | 235 | 199 | 4,410 | — | 47 | — |
| Parks, beaches and other recreational areas | 8,222 | 4,066 | 3,367 | 70 | — | 631 | 88 |
| Physical culture | 388 | — | 261 | 127 | — | — | — |
| Other | 3,016 | 124 | 798 | 990 | — | 1,104 | — |
| Totals, recreational and cultural services | 16,517 | 4,425 | 4,625 | 5,597 | — | 1,782 | 88 |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
ONTARIO - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 489,279 | 7,606 | 5,670 | 893 | — | 475,110 | — |
| Universities, colleges and other schools | 208,663 | 14,056 | 46,878 | 130,085 | — | 17,644 | — |
| Education of the handicapped | 10,870 | 4,705 | 2,161 | 3,782 | — | 222 | — |
| Contributions to teachers' superannuation and pensions | 42,943 | — | 3 | 105 | — | — | 42,835 |
| Other | 10,480 | 1,257 | 3,364 | 5,799 | — | 60 | — |
| Totals, education | 762,235 | 27,624 | 58,076 | 140,664 | — | 493,036 | 42,835 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 905 | 403 | 446 | 44 | — | 12 | — |
| Forests | 37,520 | 27,167 | 10,179 | 52 | — | 72 | 50 |
| Lands: Settlement and agriculture | 26,758 | 7,613 | 7,684 | 1,115 | 9,274 | 790 | 282 |
| Minerals and mines | 3,338 | 1,735 | 1,603 | — | — | — | — |
| Water resources | 9,970 | 732 | 1,214 | 107 | — | 7,917 | — |
| Other | 1,364 | 1,364 | — | — | — | — | — |
| Totals, natural resources and primary industries | 79,855 | 39,014 | 21,126 | 1,318 | 9,274 | 8,791 | 332 |
| Trade and industrial development | 18,842 | 4,146 | 13,696 | 666 | — | — | 334 |
| Local government planning and development | 10,476 | 2,153 | 1,087 | — | — | 7,236 | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | 73 | — | 73 | — | — | — | — |
| Discount on securities sold (or amount amortized) | 2,194 | — | 2,194 | — | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — | — |
| Interest | 133,273 | — | 120,690 | 12,583 | — | — | — |
| Loss on foreign exchange | 477 | — | — | — | — | — | 477 |
| Totals, debt charges (excluding retirements) | 136,017 | — | 122,957 | 12,583 | — | — | 477 |
| Own enterprises | 430 | — | — | — | — | — | 430 |
| Other expenditures: | | | | | | | |
| Housing | 2,140 | 1,738 | 291 | 57 | — | — | 54 |
| Emergency measures | 2,277 | 389 | 335 | — | — | 1,553 | — |
| Home owners' subsidy | — | — | — | — | — | — | — |
| Other | 3,159 | — | 65 | 50 | — | 3,044 | — |
| Totals, other expenditures | 7,576 | 2,127 | 691 | 107 | — | 4,597 | 54 |
| Totals | 2,371,350 | 318,903 | 577,895 | 721,307 | 9,274 | 678,919 | 65,052 |
| Unconditional transfers | 34,238 | — | — | — | — | 34,238 | — |
| Totals, gross general expenditure | 2,405,588 | 318,903 | 577,895 | 721,307 | 9,274 | 713,157 | 65,052 |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued

MANITOBA

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 13,304 | 3,141 | 9,651 | 67 | - | 12 | 433 |
| Legislative | 828 | 149 | 679 | - | - | - | - |
| Research, planning and statistics | - | - | - | - | - | - | - |
| Totals, general government services | 14,132 | 3,290 | 10,330 | 67 | - | 12 | 433 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 2,185 | 1,561 | 607 | 17 | - | - | - |
| Corrections: | | | | | | | |
| Juvenile delinquents | 939 | 426 | 164 | 349 | - | - | - |
| Other | 2,004 | 1,475 | 529 | - | - | - | - |
| Police | 1,722 | 169 | 1,553 | - | - | - | - |
| Fire | 142 | 56 | 85 | 1 | - | - | - |
| Other | 2,770 | 1,686 | 792 | 292 | - | - | - |
| Totals, protection of persons and property | 9,762 | 5,373 | 3,730 | 659 | - | - | - |
| Transportation and communications: | | | | | | | |
| Air | 15 | - | 15 | - | - | - | - |
| Road | 46,412 | 8,574 | 29,819 | - | - | 7,983 | 26 |
| Rail | - | - | - | - | - | - | - |
| Water | 505 | - | 488 | - | - | - | 17 |
| Telecommunications | - | - | - | - | - | - | - |
| Other | 337 | 164 | 68 | - | - | 241 | - |
| Totals, transportation and communications | 47,269 | 8,738 | 30,254 | - | - | 8,224 | 53 |
| Health: | | | | | | | |
| Hospital care | 66,744 | 7,728 | 4,377 | 52,914 | - | - | 1,725 |
| General health | 1,182 | 384 | 89 | 709 | - | - | - |
| Public health | 5,738 | 2,923 | 1,622 | 1,099 | - | 94 | - |
| Medical, dental and allied services | 4,618 | 139 | 3,006 | 1,148 | - | 325 | - |
| Totals, health | 78,282 | 11,174 | 9,094 | 55,870 | - | 419 | 1,725 |
| Social welfare: | | | | | | | |
| Old age assistance - Pensions | 3,270 | - | - | 3,270 | - | - | - |
| Other aid to the aged | 563 | 20 | 30 | 513 | - | - | - |
| Aid to the blind - Pensions | 305 | - | - | 305 | - | - | - |
| Aid to the disabled - Pensions | 1,413 | - | - | 1,413 | - | - | - |
| Aid to the unemployed and unemployables | 14,199 | - | 2 | 12,299 | - | 1,898 | - |
| Mothers' allowances | - | - | - | - | - | - | - |
| Child welfare | 5,369 | 1,647 | 313 | 3,409 | - | - | - |
| Labour | 492 | 371 | 118 | 3 | - | - | - |
| Winter work projects | 1,105 | - | 11 | - | - | 1,094 | - |
| Other | 1,384 | 623 | 317 | 429 | - | 15 | - |
| Totals, social welfare | 28,100 | 2,661 | 791 | 21,641 | - | 3,007 | - |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 6,665 | 20 | 5,135 | 226 | - | 674 | 610 |
| Parks, beaches and other recreational areas | 1,765 | 66 | 1,489 | 208 | - | - | 2 |
| Physical culture | 222 | 51 | 82 | 89 | - | - | - |
| Other | 6,365 | - | 4,749 | 1,616 | - | - | - |
| Totals, recreational and cultural services | 15,017 | 137 | 11,455 | 2,139 | - | 674 | 612 |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
MANITOBA - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 38,115 | — | — | 353 | — | 37,762 | — |
| Universities, colleges and other schools | 23,152 | 4,006 | 7,804 | 11,250 | — | 92 | — |
| Education of the handicapped | 974 | 491 | 483 | — | — | — | — |
| Contributions to teachers' superannuation and pensions | 842 | — | — | — | — | — | 842 |
| Other | 1,314 | 578 | 734 | 2 | — | — | — |
| Totals, education | 64,397 | 5,075 | 9,021 | 11,605 | — | 37,854 | 842 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 718 | 356 | 311 | 26 | — | — | 25 |
| Forests | 1,617 | 938 | 666 | 13 | — | — | — |
| Lands: Settlement and agriculture | 22,703 | 2,809 | 14,610 | 1,905 | — | — | 3,379 |
| Minerals and mines | 529 | 360 | 169 | — | — | — | — |
| Water resources | 5,099 | 2,406 | 2,510 | — | — | 77 | 106 |
| Other | 1,903 | 1,270 | 633 | — | — | — | — |
| Totals, natural resources and primary in- dustries | 32,569 | 8,139 | 18,899 | 1,944 | — | 77 | 3,510 |
| Trade and industrial development | 3,302 | 776 | 2,037 | 226 | 122 | — | 141 |
| Local government planning and development | 1,872 | 1,032 | 495 | 15 | — | 330 | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | 788 | — | 84 | — | — | — | 704 |
| Discount on securities sold (or amount amor- tized) | 1,207 | — | — | 57 | — | — | 1,150 |
| Premium on securities purchased (or amount amortized) | 157 | — | — | 157 | — | — | — |
| Interest | 18,181 | — | — | 17,818 | — | — | 363 |
| Loss on foreign exchange | 82 | — | — | — | — | — | 82 |
| Totals, debt charges (excluding retirements) | 20,415 | — | 84 | 18,032 | — | — | 2,299 |
| Own enterprises | — | — | — | — | — | — | — |
| Other expenditures: | | | | | | | |
| Housing | 12 | — | — | 12 | — | — | — |
| Emergency measures | 353 | 196 | 157 | — | — | — | — |
| Home owners' subsidy | — | — | — | — | — | — | — |
| Other | 12,321 | — | 10,573 | 1,679 | — | — | 69 |
| Totals, other expenditures | 12,686 | 196 | 10,730 | 1,691 | — | — | 69 |
| Totals | 327,803 | 46,591 | 106,920 | 113,889 | 122 | 50,597 | 9,684 |
| Unconditional transfers | 4,106 | — | — | — | — | 4,106 | — |
| Totals, gross general expenditure | 331,909 | 46,591 | 106,920 | 113,889 | 122 | 54,703 | 9,684 |

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
SASKATCHEWAN**

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 10,002 | 3,349 | 5,605 | 262 | — | — | 786 |
| Legislative | 1,319 | 170 | 1,114 | 8 | — | — | 27 |
| Research, planning and statistics | 157 | 100 | 57 | — | — | — | — |
| Totals, general government services | 11,478 | 3,619 | 6,776 | 270 | — | — | 813 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 2,039 | 952 | 1,082 | 5 | — | — | — |
| Corrections: | | | | | | | |
| Juvenile delinquents | 152 | 119 | 33 | — | — | — | — |
| Other | 3,131 | 962 | 2,166 | — | — | 3 | — |
| Police | 2,647 | — | 2,647 | — | — | — | — |
| Fire | 135 | 135 | — | — | — | — | — |
| Other | 3,340 | 2,598 | 727 | 15 | — | — | — |
| Totals, protection of persons and property | 11,444 | 4,766 | 6,655 | 20 | — | 3 | — |
| Transportation and communications: | | | | | | | |
| Air | 12 | — | 12 | — | — | — | — |
| Road | 65,226 | 10,543 | 35,746 | 2 | — | 16,255 | 2,680 |
| Rail | — | — | — | — | — | — | — |
| Water | 547 | 267 | 267 | — | — | — | 15 |
| Telecommunications | 564 | — | — | — | — | — | 564 |
| Other | — | — | — | — | — | — | — |
| Totals, transportation and communications | 66,349 | 10,810 | 36,025 | 2 | — | 16,255 | 3,257 |
| Health: | | | | | | | |
| Hospital care | 75,707 | 9,303 | 4,768 | 13,242 | — | 3 | 48,391 |
| General health | 1,819 | 933 | 526 | 335 | — | — | 25 |
| Public health | 6,766 | 4,108 | 2,010 | 361 | — | 284 | 3 |
| Medical, dental and allied services | 24,935 | 2,177 | 22,569 | 189 | — | — | — |
| Totals, health | 109,227 | 16,521 | 29,873 | 14,127 | — | 287 | 48,419 |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 2,516 | — | — | 2,516 | — | — | — |
| Other aid to the aged | 3,765 | 1,725 | 818 | 1,222 | — | — | — |
| Aid to the blind — Pensions | 282 | — | — | 282 | — | — | — |
| Aid to the disabled — Pensions | 430 | — | — | 430 | — | — | — |
| Aid to the unemployed and unemployables | 19,125 | — | 1,012 | 13,860 | — | 4,253 | — |
| Mothers' allowances | — | — | — | — | — | — | — |
| Child welfare | 2,528 | 113 | 2,415 | — | — | — | — |
| Labour | 394 | 300 | 94 | — | — | — | — |
| Winter work projects | 3,052 | — | — | — | — | 3,052 | — |
| Other | 3,876 | 2,890 | 815 | 156 | — | — | 15 |
| Totals, social welfare | 35,968 | 5,028 | 5,154 | 18,466 | — | 7,305 | 15 |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 707 | 253 | 202 | 252 | — | — | — |
| Parks, beaches and other recreational areas | 5,048 | 597 | 3,936 | 395 | — | 17 | 103 |
| Physical culture | — | — | — | — | — | — | — |
| Other | 2,627 | 95 | 308 | 619 | — | 1,605 | — |
| Totals, recreational and cultural services | 8,382 | 945 | 4,446 | 1,266 | — | 1,622 | 103 |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
SASKATCHEWAN - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|----------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 61,286 | 1,452 | 655 | 65 | — | 59,114 | — |
| Universities, colleges and other schools | 17,246 | 2,432 | 2,453 | 12,361 | — | — | — |
| Education of the handicapped | 707 | 304 | 297 | 106 | — | — | — |
| Contributions to teachers' superannuation and pensions | 1,651 | 45 | 81 | — | — | — | 1,525 |
| Other | 3,490 | 185 | 2,725 | 580 | — | — | — |
| Totals, education | 84,380 | 4,418 | 6,211 | 13,112 | — | 59,114 | 1,525 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 640 | 292 | 315 | 33 | — | — | — |
| Forests | 1,041 | 371 | 670 | — | — | — | — |
| Lands: Settlement and agriculture | 13,379 | 3,422 | 5,297 | 647 | 19 | 2,330 | 1,664 |
| Minerals and mines | 2,635 | 1,178 | 1,457 | — | — | — | — |
| Water resources | 2,313 | 401 | 1,165 | 120 | — | 625 | 2 |
| Other | 3,513 | 1,897 | 1,279 | 63 | — | — | 274 |
| Totals, natural resources and primary in- dustries | 23,521 | 7,561 | 10,183 | 863 | 19 | 2,955 | 1,940 |
| Trade and industrial development | 1,694 | 565 | 1,070 | 38 | — | — | 21 |
| Local government planning and development | 1,501 | 1,028 | 148 | — | 28 | 295 | 2 |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | 163 | — | 163 | — | — | — | — |
| Discount on securities sold (or amount amor- tized) | 334 | — | 334 | — | — | — | — |
| Premium on securities purchased (or amount amortized) | 149 | — | — | 149 | — | — | — |
| Interest | 31,337 | — | — | 31,337 | — | — | — |
| Loss on foreign exchange | — | — | — | — | — | — | — |
| Totals, debt charges (excluding retirements) | 31,983 | — | 497 | 31,486 | — | — | — |
| Own enterprises | — | — | — | — | — | — | — |
| Other expenditures: | | | | | | | |
| Housing | — | — | — | — | — | — | — |
| Emergency measures | 90 | 44 | 46 | — | — | — | — |
| Home owners' subsidy | 8,184 | — | 8,184 | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| Totals, other expenditures | 8,274 | 44 | 8,230 | — | — | — | — |
| Totals | 394,201 | 55,305 | 115,268 | 79,650 | 47 | 87,836 | 56,095 |
| Unconditional transfers | — | — | — | — | — | — | — |
| Totals, gross general expenditure | 394,201 | 55,305 | 115,268 | 79,650 | 47 | 87,836 | 56,095 |

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued**
ALBERTA

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 17,663 | 15,571 | 4,621 | 63 | — | — | — 2,592 ³ |
| Legislative | 545 | 64 | 481 | — | — | — | — |
| Research, planning and statistics | 203 | 118 | 85 | — | — | — | — |
| Totals, general government services | 18,411 | 15,753 | 5,187 | 63 | — | — | — 2,592 |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 4,962 | 2,792 | 1,975 | 195 | — | — | — |
| Corrections: | | | | | | | |
| Juvenile delinquents | 3,495 | 295 | 3,061 | 139 | — | — | — |
| Other | 10,845 | 2,487 | 8,358 | — | — | — | — |
| Police | 3,383 | 24 | 3,353 | — | — | 6 | — |
| Fire | 167 | 122 | 45 | — | — | — | — |
| Other | 7,495 | 5,723 | 1,710 | 62 | — | — | — |
| Totals, protection of persons and property | 30,347 | 11,443 | 18,502 | 396 | — | 6 | — |
| Transportation and communications: | | | | | | | |
| Air | 555 | — | 554 | 1 | — | — | — |
| Road | 91,737 | 13,635 | 65,107 | 5 | — | 10,614 | 2,376 |
| Rail | — | — | — | — | — | — | — |
| Water | 245 | 171 | 74 | — | — | — | — |
| Telecommunications | — | — | — | — | — | — | — |
| Other | 7 | — | — | 7 | — | — | — |
| Totals, transportation and communications | 92,544 | 13,806 | 65,735 | 13 | — | 10,614 | 2,376 |
| Health: | | | | | | | |
| Hospital care | 128,888 | 14,743 | 11,878 | 102,267 | — | — | — |
| General health | 1,611 | 754 | 226 | 631 | — | — | — |
| Public health | 5,806 | 1,333 | 1,267 | 1,208 | — | 1,998 | — |
| Medical, dental and allied services | 9,317 | 100 | 9,199 | 18 | — | — | — |
| Totals, health | 145,622 | 16,930 | 22,570 | 104,124 | — | 1,998 | — |
| Social welfare: | | | | | | | |
| Old age assistance — Pensions | 4,229 | — | — | 4,229 | — | — | — |
| Other aid to the aged | 1,484 | 97 | 1,387 | — | — | — | — |
| Aid to the blind — Pensions | 378 | — | — | 378 | — | — | — |
| Aid to the disabled — Pensions | 2,185 | — | — | 2,185 | — | — | — |
| Aid to the unemployed and unemployables | 37,770 | 503 | 1,844 | 33,071 | — | 2,352 | — |
| Mothers' allowances | 341 | — | — | 341 | — | — | — |
| Child welfare | 4,840 | 327 | 441 | 4,072 | — | — | — |
| Labour | 625 | 460 | 164 | 1 | — | — | — |
| Winter work projects | 3,351 | — | — | — | — | 3,351 | — |
| Other | 5,114 | 2,555 | 2,137 | 247 | — | 175 | — |
| Totals, social welfare | 60,317 | 3,942 | 5,973 | 44,524 | — | 5,878 | — |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 8,972 | 370 | 6,407 | 153 | — | 2,042 | — |
| Parks, beaches and other recreational areas | 2,021 | 861 | 963 | 65 | — | 132 | — |
| Physical culture | 13 | — | — | 13 | — | — | — |
| Other | 2,027 | 181 | 1,306 | 540 | — | — | — |
| Totals, recreational and cultural services | 13,033 | 1,412 | 8,676 | 771 | — | 2,174 | — |

³ Represents employer and employee contributions under Public Service Pension Act and Local Authorities Pension Act in excess of payments made - 3,090 and purchase of land 498.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
ALBERTA - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|---|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 124,175 | 1,594 | 1,044 | 2,114 | — | 118,963 | 460 |
| Universities, colleges and other schools | 96,965 | 8,044 | 22,051 | 66,870 | — | — | — |
| Education of the handicapped | 990 | 673 | 313 | 4 | — | — | — |
| Contributions to teachers' superannuation and pensions | 2,736 | — | 1,289 | — | — | — | 1,447 |
| Other | 1,541 | 588 | 879 | 74 | — | — | — |
| Totals, education | 226,407 | 10,899 | 25,576 | 69,062 | — | 118,963 | 1,907 |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 1,316 | 785 | 523 | 8 | — | — | — |
| Forests | 31,265 | 4,633 | 7,592 | 30 | — | — | 19,010 |
| Lands: Settlement and agriculture | 16,566 | 4,960 | 7,478 | 2,844 | 323 | 307 | 654 |
| Minerals and mines | 5,009 | 3,080 | 1,805 | 124 | — | — | — |
| Water resources | 522 | 438 | 57 | — | 27 | — | — |
| Other | 758 | 481 | 251 | 26 | — | — | — |
| Totals, natural resources and primary in- dustries | 55,436 | 14,377 | 17,706 | 3,032 | 350 | 307 | 19,664 |
| Trade and industrial development | 3,985 | 1,869 | 1,878 | 238 | — | — | — |
| Local government planning and development | 2,327 | 1,866 | 136 | 15 | — | 310 | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other manageent charges | 103 | — | 103 | — | — | — | — |
| Discount on securities sold (or amount amor- tized) | — | — | — | — | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — | — |
| Interest | 624 | — | — | 624 | — | — | — |
| Loss on foreign exchange | — | — | — | — | — | — | — |
| Totals, debt charges (excluding retirements) | 727 | — | 103 | 624 | — | — | — |
| Own enterprises | — | — | — | — | — | — | — |
| Other expenditures: | | | | | | | |
| Housing | 503 | 13 | 6 | — | — | — | 484 |
| Emergency measures | 654 | 393 | 81 | — | — | 180 | — |
| Home owners' subsidy | 11,470 | — | 119 | — | 11,351 | — | — |
| Other | 42 | — | — | 42 | — | — | — |
| Totals, other expenditures | 12,669 | 406 | 206 | 42 | 11,351 | 180 | 484 |
| Totals | 661,825 | 92,703 | 172,248 | 222,904 | 11,701 | 140,430 | 21,839 |
| Unconditional transfers | 24,744 | — | — | — | — | 24,744 | — |
| Totals, gross general expenditure | 686,569 | 92,703 | 172,248 | 222,904 | 11,701 | 165,174 | 21,839 |

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
BRITISH COLUMBIA**

| Functional analysis | Total as per Table 2 | Economic analysis | | | | |
|--|----------------------------|------------------------------------|---|----------------------------------|--|----------------|
| | | Goods and services ⁴ | Transfer payments (including interest) | Sub- sidies to business | Transfers to other levels of government | Other items |
| | | (a and b) | (c) | (d) | (e) | (f) |
| thousands of dollars | | | | | | |
| General government services: | | | | | | |
| Executive and administrative | 31,482 | 21,208 | — | — | — | 10,274 |
| Legislative | 2,247 | 2,231 | 16 | — | — | — |
| Research, planning and statistics | 394 | 394 | — | — | — | — |
| Totals, general government services | 34,123 | 23,833 | 16 | — | — | 10,274 |
| Protection of persons and property: | | | | | | |
| Law enforcement | 4,202 | 4,202 | — | — | — | — |
| Corrections: | | | | | | |
| Juvenile delinquents | 2,141 | 2,125 | 16 | — | — | — |
| Other | 8,816 | 8,603 | 213 | — | — | — |
| Police | 3,959 | 3,959 | — | — | — | — |
| Fire | 166 | 166 | — | — | — | — |
| Other | 5,818 | 5,818 | — | — | — | — |
| Totals, protection of persons and property | 25,102 | 24,873 | 229 | — | — | — |
| Transportation and communications: | | | | | | |
| Air | — | — | — | — | — | — |
| Road | 94,876 | 90,747 | 41 | — | 4,088 | — |
| Rail | — | — | — | — | — | — |
| Water | 7,250 | 3,758 | — | — | — | 3,492 |
| Telecommunications | — | — | — | — | — | — |
| Other | — | — | — | — | — | — |
| Totals, transportation and communications | 102,126 | 94,505 | 41 | — | 4,088 | 3,492 |
| Health: | | | | | | |
| Hospital care | 120,799 | 23,786 | 97,013 | — | — | — |
| General health | 2,624 | 2,153 | 471 | — | — | — |
| Public health | 8,783 | 7,045 | 1,275 | — | 463 | — |
| Medical, dental and allied services | 24,327 | 24,316 | 11 | — | — | — |
| Totals, health | 156,533 | 57,300 | 98,770 | — | 463 | — |
| Social welfare: | | | | | | |
| Old age assistance — Pensions | 12,493 | — | 12,493 | — | — | — |
| Other aid to the aged | 5,523 | 4,475 | 972 | — | 76 | — |
| Aid to the blind — Pensions | 587 | — | 587 | — | — | — |
| Aid to the disabled — Pensions | 2,783 | — | 2,783 | — | — | — |
| Aid to the unemployed and unemployables | 37,387 | 29 | 7,321 | — | 30,037 | — |
| Mothers' allowances | — | — | — | — | — | — |
| Child welfare | 9,111 | 260 | 8,851 | — | — | — |
| Labour | 745 | 742 | 3 | — | — | — |
| Winter work projects | 612 | — | — | — | 612 | — |
| Other | 3,392 | 3,392 | — | — | — | — |
| Totals, social welfare | 72,633 | 8,898 | 33,010 | — | 30,725 | — |
| Recreational and cultural services: | | | | | | |
| Archives, art galleries, museums and libraries | 2,570 | 2,084 | 486 | — | — | — |
| Parks, beaches and other recreational areas | 2,898 | 2,881 | 3 | — | 14 | — |
| Physical culture | 337 | 143 | 194 | — | — | — |
| Other | 5,302 | 5 | 297 | — | — | 5,000 |
| Totals, recreational and cultural services | 11,107 | 5,113 | 980 | — | 14 | 5,000 |

⁴ Data for salaries and wages not available as a separate item.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
 Ended March 31, 1967 — Continued
 BRITISH COLUMBIA — Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | |
|--|----------------------------|------------------------------------|---|----------------------------------|---|----------------|
| | | Goods and services ⁴ | Transfer payments (including interest) | Sub- sidies to business | Transfers to other levels of govern- ment | Other items |
| | | (a and b) | (c) | (d) | (e) | (f) |
| thousands of dollars | | | | | | |
| Education: | | | | | | |
| Schools operated by local authorities | 116,164 | 2,718 | 8,607 | — | 104,839 | — |
| Universities, colleges and other schools | 36,517 | 3,517 | 33,000 | — | — | — |
| Education of the handicapped | 953 | 908 | 45 | — | — | — |
| Contributions to teachers' superannuation and pensions | 4,635 | — | — | — | — | 4,635 |
| Other | 2,005 | 942 | 1,063 | — | — | — |
| Totals, education | 160,274 | 8,085 | 42,715 | — | 104,839 | 4,635 |
| Natural resources and primary industries: | | | | | | |
| Fish and game | 2,549 | 2,543 | 6 | — | — | — |
| Forests | 23,986 | 23,969 | 17 | — | — | — |
| Lands: Settlement and agriculture | 16,923 | 8,526 | 252 | 3,130 | 6 | 5,009 |
| Minerals and mines | 3,202 | 2,919 | 26 | — | — | 257 |
| Water resources | 1,848 | 1,792 | — | — | — | 56 |
| Other | 523 | 517 | 6 | — | — | — |
| Totals, natural resources and primary in- dustries | 49,031 | 40,266 | 307 | 3,130 | 6 | 5,322 |
| Trade and industrial development | 2,714 | 2,249 | 464 | — | — | 1 |
| Local government planning and development | 2,699 | 466 | 159 | — | 2,074 | — |
| Debt charges (excluding retirements): | | | | | | |
| Commission on sale of securities and other management charges | — | — | — | — | — | — |
| Discount on securities sold (or amount amor- tized) | — | — | — | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — |
| Interest | 43 | — | 66 | — | — | 23 |
| Loss on foreign exchange | — | — | — | — | — | — |
| Totals, debt charges (excluding retirements) | 43 | — | 66 | — | — | 23 |
| Own enterprises | 150 | — | — | — | — | 150 |
| Other expenditures: | | | | | | |
| Housing | 25,000 | — | — | — | — | 25,000 |
| Emergency measures | 790 | 242 | — | — | 548 | — |
| Home owners' subsidy | 36,749 | — | — | 36,749 | — | — |
| Other | 2,548 | 434 | 1,983 | — | — | 131 |
| Totals, other expenditures | 65,087 | 676 | 1,983 | 36,749 | 548 | 25,131 |
| Totals | 681,622 | 266,264 | 178,740 | 39,879 | 142,757 | 53,982 |
| Unconditional transfers | 24,763 | — | — | — | 24,763 | — |
| Totals, gross general expenditure | 706,385 | 266,264 | 178,740 | 39,879 | 167,520 | 53,982 |

⁴ Data for salaries and wages not available as a separate item.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued

YUKON

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | Salaries and wages (a) | Other (b) | | | | |
| thousands of dollars | | | | | | | |
| General government services: | | | | | | | |
| Executive and administrative | 1,093 | 401 | 692 | - | - | - | - |
| Legislative | 65 | 40 | 25 | - | - | - | - |
| Research, planning and statistics | - | - | - | - | - | - | - |
| Totals, general government services | 1,158 | 441 | 717 | - | - | - | - |
| Protection of persons and property: | | | | | | | |
| Law enforcement | 53 | - | 53 | - | - | - | - |
| Corrections: | | | | | | | |
| Juvenile delinquents | 3 | 3 | - | - | - | - | - |
| Other | 68 | 68 | - | - | - | - | - |
| Police | - | - | - | - | - | - | - |
| Fire | 6 | 6 | - | - | - | - | - |
| Other | 14 | - | 14 | - | - | - | - |
| Totals, protection of persons and property | 144 | 77 | 67 | - | - | - | - |
| Transportation and communications: | | | | | | | |
| Air | 4 | 4 | - | - | - | - | - |
| Road | 823 | 991 | - 211 | - | - | 43 | - |
| Rail | - | - | - | - | - | - | - |
| Water | 33 | 33 | - | - | - | - | - |
| Telecommunications | 3 | 3 | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Totals, transportation and communications | 863 | 1,031 | - 211 | - | - | 43 | - |
| Health: | | | | | | | |
| Hospital care | 746 | 168 | 578 | - | - | - | - |
| General health | 161 | - | 161 | - | - | - | - |
| Public health | 335 | 49 | 286 | - | - | - | - |
| Medical, dental and allied services | - | - | - | - | - | - | - |
| Totals, health | 1,242 | 217 | 1,025 | - | - | - | - |
| Social welfare: | | | | | | | |
| Old age assistance - Pensions | 19 | - | - | 19 | - | - | - |
| Other aid to the aged | 13 | - | 13 | - | - | - | - |
| Aid to the blind - Pensions | 6 | - | - | 6 | - | - | - |
| Aid to the disabled - Pensions | 3 | - | - | 3 | - | - | - |
| Aid to the unemployed and unemployables | 95 | - | - | 95 | - | - | - |
| Mothers' allowances | - | - | - | - | - | - | - |
| Child welfare | 142 | - | 142 | - | - | - | - |
| Labour | - | - | - | - | - | - | - |
| Winter work projects | - | - | - | - | - | - | - |
| Other | 184 | 138 | 46 | - | - | - | - |
| Totals, social welfare | 462 | 138 | 201 | 123 | - | - | - |
| Recreational and cultural services: | | | | | | | |
| Archives, art galleries, museums and libraries | 108 | - | 107 | 1 | - | - | - |
| Parks, beaches and other recreational areas | 48 | 41 | 7 | - | - | - | - |
| Physical culture | 55 | - | 55 | - | - | - | - |
| Other | 273 | - | 271 | 2 | - | - | - |
| Totals, recreational and cultural services | 484 | 41 | 440 | 3 | - | - | - |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
YUKON - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | | |
|--|----------------------------|---------------------------------|--------------|--|---|--|-----------------------|
| | | Goods and services | | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers 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 | 2,522 | 1,591 | 931 | — | — | — | — |
| Universities, colleges and other schools | 214 | 209 | — | 5 | — | — | — |
| Education of the handicapped | 4 | — | 4 | — | — | — | — |
| Contribution to teachers' superannuation and pensions | — | — | — | — | — | — | — |
| Other | 5 | — | 5 | — | — | — | — |
| Totals, education | 2,745 | 1,800 | 940 | 5 | — | — | — |
| Natural resources and primary industries: | | | | | | | |
| Fish and game | 35 | 22 | 13 | — | — | — | — |
| Forests | 1 | — | 1 | — | — | — | — |
| Lands: Settlement and agriculture | 2 | — | 2 | — | — | — | — |
| Minerals and mines | 9 | — | — | — | 9 | — | — |
| Water resources | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| Totals, natural resources and primary in- dustries | 47 | 22 | 16 | — | 9 | — | — |
| Trade and industrial development | 119 | 43 | 76 | — | — | — | — |
| Local government planning and development | 381 | 46 | 274 | 61 | — | — | — |
| Debt charges (excluding retirements): | | | | | | | |
| Commission on sale of securities and other management charges | — | — | — | — | — | — | — |
| Discount on securities sold (or amount amor- tized) | — | — | — | — | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — | — |
| Interest | 409 | — | — | 409 | — | — | — |
| Loss on foreign exchange | — | — | — | — | — | — | — |
| Totals, debt charges (excluding retirements) | 409 | — | — | 409 | — | — | — |
| Own enterprises | — | — | — | — | — | — | — |
| Other expenditures: | | | | | | | |
| Housing | 7 | — | 7 | — | — | — | — |
| Emergency measures | 3 | — | 3 | — | — | — | — |
| Home owners' subsidy | — | — | — | — | — | — | — |
| Other | 91 | — | 91 | — | — | — | — |
| Totals, other expenditures | 101 | — | 101 | — | — | — | — |
| Totals | 8,155 | 3,856 | 3,646 | 601 | 9 | 43 | — |
| Unconditional transfers | 236 | — | — | — | — | 236 | — |
| Totals, gross general expenditure | 8,391 | 3,856 | 3,646 | 601 | 9 | 279 | — |

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
NORTHWEST TERRITORIES

| Functional analysis | Total as per Table 2 | Economic analysis | | | | |
|--|----------------------------|------------------------------------|---|----------------------------------|---|----------------|
| | | Goods and services ⁴ | Transfer payments (including interest) | Sub- sidies to business | Transfers to other levels of govern- ment | Other items |
| | | (a and b) | (c) | (d) | (e) | (f) |
| thousands of dollars | | | | | | |
| General government services: | | | | | | |
| Executive and administrative | 429 | 428 | — | — | 1 | — |
| Legislative | 121 | 121 | — | — | — | — |
| Research, planning and statistics | 26 | 26 | — | — | — | — |
| Totals, general government services | 576 | 575 | — | — | 1 | — |
| Protection of persons and property: | | | | | | |
| Law enforcement | 263 | 263 | — | — | — | — |
| Corrections: | | | | | | |
| Juvenile delinquents | 13 | 13 | — | — | — | — |
| Other | 424 | 424 | — | — | — | — |
| Police | 461 | 461 | — | — | — | — |
| Fire | 179 | 179 | — | — | — | — |
| Other | 16 | 16 | — | — | — | — |
| Totals, protection of persons and property | 1,356 | 1,356 | — | — | — | — |
| Transportation and communications: | | | | | | |
| Air | — | — | — | — | — | — |
| Road | 424 | 151 | — | — | 273 | — |
| Rail | — | — | — | — | — | — |
| Water | — | — | — | — | — | — |
| Telecommunications | — | — | — | — | — | — |
| Other | — | — | — | — | — | — |
| Totals, transportation and communications | 424 | 151 | — | — | 273 | — |
| Health: | | | | | | |
| Hospital care | 1,808 | — | 1,808 | — | — | — |
| General health | 5 | — | 5 | — | — | — |
| Public health | 1,879 | 1,879 | — | — | — | — |
| Medical, dental and allied services | 67 | 67 | — | — | — | — |
| Totals, health | 3,759 | 1,946 | 1,813 | — | — | — |
| Social welfare: | | | | | | |
| Old age assistance — Pensions | 127 | — | 127 | — | — | — |
| Other aid to the aged | — | — | — | — | — | — |
| Aid to the blind — Pensions | 37 | — | 37 | — | — | — |
| Aid to the disabled — Pensions | 55 | — | 55 | — | — | — |
| Aid to the unemployed and unemployables | 169 | — | 169 | — | — | — |
| Mothers' allowances | — | — | — | — | — | — |
| Child welfare | 82 | — | 82 | — | — | — |
| Labour | 1 | 1 | — | — | — | — |
| Winter work projects | 121 | — | — | — | 121 | — |
| Other | 57 | 51 | 6 | — | — | — |
| Totals, social welfare | 649 | 52 | 476 | — | 121 | — |
| Recreational and cultural services: | | | | | | |
| Archives, art galleries, museums and libraries | 174 | 170 | 4 | — | — | — |
| Parks, beaches and other recreational areas | 54 | 54 | — | — | — | — |
| Physical culture | 98 | 98 | — | — | — | — |
| Other | 104 | 12 | 92 | — | — | — |
| Totals, recreational and cultural services | 430 | 334 | 96 | — | — | — |

⁴ Data for salaries and wages not available as a separate item.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Concluded
NORTHWEST TERRITORIES - Concluded

| Functional analysis | Total as per Table 2 | Economic analysis | | | | |
|--|----------------------------|------------------------------------|--|---|--|-----------------------|
| | | Goods and services (a and b) | Transfer payments (including interest) (c) | Sub- sidies to business (d) | Transfers to other levels of govern- ment (e) | Other items (f) |
| | | thousands of dollars | | | | |
| Education: | | | | | | |
| Schools operated by local authorities | 2,810 | 903 | — | — | 1,837 | 70 |
| Universities, colleges and other schools | 106 | — | 106 | — | — | — |
| Education of the handicapped | 19 | 19 | — | — | — | — |
| Contribution to teachers' superannuation and pensions | — | — | — | — | — | — |
| Other | 8 | 5 | 3 | — | — | — |
| Totals, education | 2,943 | 927 | 109 | — | 1,837 | 70 |
| Natural resources and primary industries: | | | | | | |
| Fish and game | 84 | 78 | — | 6 | — | — |
| Forests | — | — | — | — | — | — |
| Lands: Settlement and agriculture | — | — | — | — | — | — |
| Minerals and mines | — | — | — | — | — | — |
| Water resources | — | — | — | — | — | — |
| Other | — | — | — | — | — | — |
| Totals, natural resources and primary in- dustries | 84 | 78 | — | 6 | — | — |
| Trade and industrial development | 169 | 129 | 40 | — | — | — |
| Local government planning and development | 41 | 41 | — | — | — | — |
| Debt charges (excluding retirements): | | | | | | |
| Commission on sale of securities and other management charges | — | — | — | — | — | — |
| Discount on securities sold (or amount amor- tized) | — | — | — | — | — | — |
| Premium on securities purchased (or amount amortized) | — | — | — | — | — | — |
| Interest | — | — | — | — | — | — |
| Loss on foreign exchange | — | — | — | — | — | — |
| Totals, debt charges (excluding retirements) | — | — | — | — | — | — |
| Own enterprises | — | — | — | — | — | — |
| Other expenditures: | | | | | | |
| Housing | 873 | 847 | — | 26 | — | — |
| Emergency measures | 17 | 17 | — | — | — | — |
| Home owners' subsidy | — | — | — | — | — | — |
| Other | 147 | 147 | — | — | — | — |
| Totals, other expenditures | 1,037 | 1,011 | — | 26 | — | — |
| Totals | 11,468 | 6,600 | 2,534 | 32 | 2,232 | 70 |
| Unconditional transfers | 153 | — | — | — | 153 | — |
| Totals, gross general expenditure | 11,621 | 6,600 | 2,534 | 32 | 2,385 | 70 |

TABLE 8. Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1967

| No. | Source | Nfld. | P.E.I. | N.S. | N.B. |
|-----|--|----------|--------|-------|-------|
| | | per cent | | | |
| | Taxes: | | | | |
| 1 | Corporations | .5 | .6 | .8 | .7 |
| | Income: | | | | |
| 2 | Corporations | 6.0 | 2.9 | 4.3 | 4.4 |
| 3 | Individuals | 6.5 | 6.1 | 11.0 | 8.6 |
| | Sales: | | | | |
| 4 | Motor fuels | 10.9 | 14.8 | 16.5 | 14.7 |
| 5 | General | 17.7 | 13.3 | 14.3 | 11.9 |
| 6 | All other sales taxes | 1.8 | 4.3 | .7 | 2.1 |
| 7 | Succession duties | — | — | — | — |
| 8 | Hospital insurance premiums | — | — | — | — |
| 9 | All other taxes | .2 | — | .1 | 5.8 |
| 10 | Totals, taxes | 43.6 | 42.0 | 47.7 | 48.2 |
| | Privileges, licences and permits: | | | | |
| 11 | Liquor control and regulations | 3.8 | .2 | .1 | .2 |
| 12 | Motor vehicles | 3.0 | 3.7 | 4.5 | 4.5 |
| 13 | Natural resources | 2.9 | .1 | 1.0 | 3.0 |
| 14 | Other | .8 | .5 | .6 | .8 |
| 15 | Totals, privileges, licenses and permits | 10.5 | 4.5 | 6.2 | 8.5 |
| | Own enterprises: | | | | |
| 16 | Liquor profits | 4.1 | 7.4 | 9.5 | 8.2 |
| 17 | Other | — | — | — | — |
| 18 | Totals, own enterprises | 4.1 | 7.4 | 9.5 | 8.2 |
| 19 | All other revenue | 1.4 | 2.7 | 2.2 | 2.1 |
| | Unconditional transfers: | | | | |
| | From federal government: | | | | |
| 20 | Statutory subsidies | 7.7 | 2.5 | 1.3 | 1.2 |
| 21 | Federal-provincial fiscal arrangements | 32.4 | 40.7 | 32.7 | 31.8 |
| 22 | Compensation due to withdrawal from joint programmes | — | — | — | — |
| 23 | Share of income tax on power utilities | .3 | .2 | .4 | — |
| 24 | Totals, unconditional transfers | 40.4 | 43.4 | 34.4 | 33.0 |
| 25 | Totals, net general revenue | 100.0 | 100.0 | 100.0 | 100.0 |

TABLE 9. Percentage Distribution of Cost of Services Provided for Fiscal Year Ended March 31, 1967

| Function | Nfld. | P.E.I. | N.S. | N.B. | Que. | Ont. | Man. | Sask. | Alta. | B.C. | Yukon | N.W.T. | Total |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | per cent | | | | | | | | | | | | |
| General government | 4.2 | 4.6 | 2.8 | 4.9 | 3.7 | 3.9 | 4.4 | 3.2 | 2.8 | 4.9 | 14.0 | 5.0 | 3.8 |
| Protection of persons and property | 2.1 | 1.6 | 2.2 | 2.0 | 3.5 | 3.9 | 3.1 | 3.2 | 4.5 | 3.6 | 1.7 | 11.7 | 3.5 |
| Transportation and communications | 15.3 | 26.8 | 25.2 | 26.6 | 16.3 | 17.3 | 14.8 | 18.6 | 14.1 | 14.6 | 10.4 | 3.6 | 16.9 |
| Health | 16.7 | 16.7 | 24.7 | 21.8 | 23.2 | 25.6 | 24.4 | 30.2 | 21.9 | 22.1 | 15.0 | 32.4 | 23.9 |
| Social welfare | 10.2 | 16.2 | 7.2 | 6.6 | 12.0 | 6.7 | 8.8 | 10.1 | 9.2 | 10.3 | 5.6 | 5.6 | 9.4 |
| Education | 25.1 | 17.7 | 23.5 | 18.9 | 25.9 | 32.7 | 20.2 | 23.6 | 34.4 | 23.0 | 33.1 | 25.3 | 27.8 |
| Natural resources and primary industries | 9.2 | 6.2 | 4.2 | 4.9 | 4.9 | 3.4 | 10.2 | 6.6 | 8.5 | 7.0 | .6 | .7 | 5.4 |
| Debt charges (exclusive of debt retirement) ¹ | 4.9 | 6.4 | 6.1 | 6.4 | 3.2 | 2.7 | 2.5 | - 1.1 | - 4.1 | .8 | 3.7 | — | 2.1 |
| Unconditional transfers | 1.1 | 1.1 | .6 | 6.0 | 5.0 | 1.5 | 1.3 | — | 3.8 | 3.6 | 2.8 | 1.3 | 2.9 |
| All other expenditure | 11.2 | 2.7 | 3.5 | 1.9 | 2.3 | 2.3 | 10.3 | 5.6 | 4.9 | 11.7 | 13.1 | 14.4 | 4.3 |
| Total cost of services provided | 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 amounts indicate excess of revenue over expenditure.

TABLE 10. Historical Summary of Net General Revenue Fiscal Years Ended Nearest to December 31

| Province | 1956 | 1962 | 1963 | 1964 | 1965 | 1966 |
|---------------------------------|---------------------|--------------|--------------|--------------|--------------|--------------|
| | millions of dollars | | | | | |
| Newfoundland | 37 | 76 | 81 | 94 | 112 | 125 |
| Prince Edward Island | 7 | 19 | 19 | 21 | 25 | 27 |
| Nova Scotia | 58 | 114 | 114 | 129 | 150 | 166 |
| New Brunswick | 57 | 90 | 94 | 109 | 128 | 152 |
| Quebec | 446 | 862 | 941 | 1,232 | 1,600 | 1,817 |
| Ontario | 482 | 1,095 | 1,181 | 1,357 | 1,603 | 1,968 |
| Manitoba | 66 | 130 | 136 | 162 | 199 | 222 |
| Saskatchewan | 121 | 201 | 217 | 236 | 267 | 291 |
| Alberta | 241 | 293 | 320 | 383 | 453 | 465 |
| British Columbia | 272 | 364 | 398 | 464 | 554 | 631 |
| Yukon Territory | 2 | 3 | 4 | 5 | 5 | 6 |
| Northwest Territories | 1 | 4 | 4 | 5 | 5 | 6 |
| Totals | 1,790 | 3,251 | 3,509 | 4,197 | 5,101 | 5,876 |

TABLE 11. Historical Summary of Cost of Services Provided Fiscal Years Ended Nearest to December 31

| Province | 1956 | 1965 | 1966 |
|---------------------------------|-------|-------|-------|
| millions of dollars | | | |
| Newfoundland | 50 | 182 | 270 |
| Prince Edward Island | 12 | 38 | 48 |
| Nova Scotia | 77 | 198 | 255 |
| New Brunswick | 68 | 175 | 216 |
| Quebec | 471 | 1,986 | 2,280 |
| Ontario | 579 | 1,906 | 2,323 |
| Manitoba | 68 | 267 | 319 |
| Saskatchewan | 119 | 298 | 357 |
| Alberta | 177 | 465 | 655 |
| British Columbia | 277 | 640 | 697 |
| Yukon Territories | 3 | 7 | 8 |
| Northwest Territories | 1 | 9 | 12 |
| Totals | 1,902 | 6,171 | 7,440 |

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

| Source | 1956 | 1962 | 1963 | 1964 | 1965 | 1966 |
|---|-------|-------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| Taxes: | | | | | | |
| Income: | | | | | | |
| Corporations | 62 | 395 | 412 | 455 | 523 | 536 |
| Individuals | 36 | 360 | 389 | 508 | 834 | 1,137 |
| On premiums of insurance companies | - | 33 | 36 | 38 | 45 | 54 |
| Other - On corporations | 20 | 23 | 25 | 21 | 25 | 21 |
| Sales: | | | | | | |
| General | 178 | 516 | 562 | 726 | 813 | 1,009 |
| Motor fuel | 301 | 484 | 539 | 616 | 680 | 743 |
| All other sales taxes | 45 | 65 | 70 | 78 | 114 | 154 |
| Succession duties | 65 | 72 | 86 | 92 | 108 | 118 |
| Hospital insurance premiums | 8 | 120 | 124 | 141 | 184 | 189 |
| All other taxes | 18 | 20 | 22 | 25 | 28 | 49 |
| Totals, taxes | 733 | 2,088 | 2,265 | 2,700 | 3,354 | 4,010 |
| Privileges, licences and permits: | | | | | | |
| Liquor control and regulation | 33 | 53 | 55 | 60 | 62 | 63 |
| Motor vehicles | 128 | 187 | 211 | 222 | 244 | 254 |
| Natural resources | 288 | 315 | 367 | 440 | 508 | 514 |
| Other | 20 | 34 | 37 | 39 | 42 | 45 |
| Totals, privileges, licences and permits | 469 | 589 | 670 | 761 | 856 | 876 |
| Government enterprises: | | | | | | |
| Transfers from sales of alcoholic beverages by Provincial Liquor Commission | 154 | 217 | 233 | 251 | 298 | 327 |
| Other enterprises | 4 | 8 | 13 | 26 | 26 | 28 |
| Other revenue | 107 | 194 | 204 | 230 | 267 | 314 |
| Gross revenue from own sources | 1,467 | 3,096 | 3,385 | 3,968 | 4,801 | 5,555 |

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

| Source | 1956 | 1962 | 1963 | 1964 | 1965 | 1966 |
|---|--------------|--------------|--------------|-----------------|--------------|--------------|
| millions of dollars | | | | | | |
| Conditional transfers: | | | | | | |
| Grants-in-aid and shared-cost contributions from federal government | 109 | 843 | 861 | 904 | 853 | 1,037 |
| Shared-cost contributions from municipal governments | 18 | 14 | 17 | 19 | 28 | 53 |
| Totals, conditional transfers | 127 | 857 | 878 | 923 | 881 | 1,090 |
| Unconditional transfers: | | | | | | |
| Government of Canada: | | | | | | |
| Statutory subsidies ¹ | 23 | 32 | 32 | 32 | 32 | 32 |
| Federal-Provincial fiscal arrangements ² | - | 213 | 217 | 307 | 349 | 426 |
| Federal-Provincial tax-sharing arrangement 1956 and adjustments | 366 | 24 | - | - | 3 | - |
| Established Programs Interim Arrangements Act | - | - | - | - | 82 | 58 |
| Share of income tax on power utilities | 7 | 10 | 10 | 10 | 6 | 6 |
| Other | - | - | - | 25 ³ | - | - |
| Totals, unconditional transfers | 396 | 279 | 259 | 374 | 472 | 522 |
| Totals, transfers | 523 | 1,136 | 1,137 | 1,297 | 1,353 | 1,612 |
| Gross general revenue | 1,990 | 4,232 | 4,522 | 5,265 | 6,154 | 7,167 |
| Less: | | | | | | |
| Total own source revenue deduction | 73 | 124 | 135 | 145 | 172 | 201 |
| Total conditional transfers | 127 | 857 | 878 | 923 | 881 | 1,090 |
| Totals, deductions | 200 | 981 | 1,013 | 1,068 | 1,053 | 1,291 |
| Net general revenue | 1,790 | 3,251 | 3,509 | 4,197 | 5,101 | 5,876 |

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 13. Historical Summary of Cost of Services Provided Fiscal Years Ended Nearest to December 31

| Function | 1956 | 1965 | 1966 |
|---|--------------|--------------|--------------|
| millions of dollars | | | |
| General government | 70 | 213 | 286 |
| Protection of persons and property | 92 | 226 | 263 |
| Transportation and communications | 591 | 1,111 | 1,258 |
| Health | 313 | 1,471 | 1,775 |
| Social Welfare | 181 | 634 | 696 |
| Recreational and cultural services | 17 | 46 | 95 |
| Education | 368 | 1,618 | 2,069 |
| Natural resources and primary industries | 136 | 332 | 402 |
| Trade and industrial development | 9 | 38 | 65 |
| Debt charges (exclusive of debt retirements) | 55 | 138 | 153 |
| Contributions to municipalities | 41 | 13 | 25 |
| All other expenditure | 29 | 331 | 353 |
| Cost of services provided (exclusive of debt retirement) | 1,902 | 6,171 | 7,440 |

APPENDIX A

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

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

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

REVENUE

Taxes

Taxes are set out in detail on Table 1 and in the explanatory comments thereto on page

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

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

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

Premium (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)

Own 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. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other Revenue

- (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

Transfers from Other Governments

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

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

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police

Fire

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

Air

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

Road

- (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

Rail

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

Water

- (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

Telecommunications

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

Other

Health

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

General Health

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

Social Welfare

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

Social Welfare — Concluded

Aid to the Blind — Pensions

Aid to the Disabled — Pensions

Aid to the 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

Contributions to Teachers' 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)

Fish and Game - Concluded

- (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)

Minerals and Mines - Concluded

- (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 (excluding retirements)

Commission on sales of securities and other management charges

Discount on Securities Sold (or Amount Amortized)

Premium on Securities Purchased (or Amount Amortized)

Debt Retirement¹

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

¹Eliminated in these statistics. See Table 4, Item 15 for amounts so eliminated.

Interest

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

Loss on Foreign Exchange

Own 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 Expenditures

Housing

Emergency measures

House Owners' subsidies

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

Unconditional Transfers

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
Fish Buildings Limited
Fisheries Assistance Fund
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Harmon Corporation
Industrial Development Loan Board
Marystown Shipyard Construction Limited
Memorial Park Realty Corporation Limited
Memorial University of Newfoundland Building Corporation Limited
Mooring Cove Building Company Limited
Motor Vehicle Accident Security Account
Newfoundland Farm Products Corporation
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
Crown Building Corporation
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
Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Land Settlement 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 Development Corporation
Ontario Education Capital Aid Corporation
Ontario Hospital Services Commission¹
Ontario Housing Corporation
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Ontario Student Housing Corporation
Ontario Universities Capital Aid Corporation
Sheridan Park Corporation

¹ See footnote(s) at end of Appendix B.

Manitoba:

Co-operative Promotion Board
Cream Grading Account
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Manitoba Export Corporation
Milk Control Board²
Reserve for War and Post-War Emergencies
Unsatisfied Judgement Fund

Saskatchewan:

Agricultural Research Foundation⁴
Government Finance Office¹
Horned Cattle Purchases Trust Account
Industrial Development Fund²
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Committee
Saskatchewan Economic Development Corporation¹
Saskatchewan Hospitalization Fund³

Saskatchewan — Concluded:

Saskatchewan Medical Care Insurance Fund¹
Saskatchewan Public Administration Foundation¹
Saskatchewan Research Council
Student Aid Fund

Alberta:

Alberta Crop Insurance Corporation
Alberta Resources Railway Corporation
Alberta Universities Commission
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 Act
Medical Grants Stabilization Fund
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration

¹ Calendar year 1966.

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

³ Twelve months ended April 30, 1967.

⁴ Twelve months ended October 31, 1966.

⁵ Twelve months ended July 31, 1967.

⁶ Twelve months ended June 30, 1967.

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