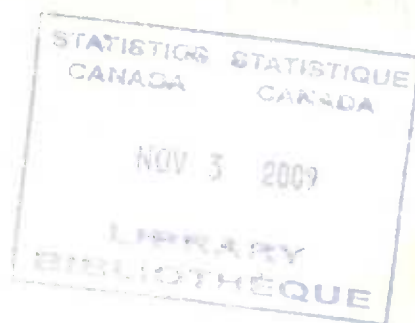


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# PROVINCIAL GOVERNMENT FINANCE

## Revenue and Expenditure

1967

(Fiscal Year Ended March 31, 1968)

DOMINION BUREAU OF STATISTICS



DOMINION BUREAU OF STATISTICS

Governments Division

Provincial Government Section

## PROVINCIAL GOVERNMENT FINANCE

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Revenue and Expenditure

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(Fiscal Year Ended March 31, 1968)

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### Consolidated Government Statistics

- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A.
- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O.
- 68-503 Historical Review Financial Statistics of Governments in Canada, 1952-62 (out of print).

### Federal Government Statistics

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A—Annual

M—Monthly

Q—Quarterly

O—Occasional

*In addition to the selected publications listed above, the Dominion Bureau of Statistics publishes a wide range of statistical reports on Canadian economic and social affairs. A comprehensive catalogue of all current publications is available free on request from the Dominion Bureau of Statistics, Ottawa 3.*



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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, 1968. 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 and government payments to enterprises are included in expenditure. The term "Net General Revenue" used in the 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.

The concept "Cost of Services Provided" was introduced in the 1966 issue of the 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. Transfers received from federal or municipal governments are not deducted from gross expenditures, as they are in determining net general expenditure.

However, in order to permit the calculation of net general expenditure to satisfy the requirements of 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. However, realistic inter-provincial comparability can only be obtained when provincial and municipal transactions are taken into account. More on this subject is said under the heading "Inter-provincial Comparability".

Finally it should be emphasized 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.





## REVIEW OF THE FISCAL YEAR 1967-68

### Revenue

Gross general revenue of all provinces for the year under review shows an increase of \$1,426,717,000 or 19.9 per cent over the corresponding figure for the fiscal year ended March 31, 1967. Of this increase \$763,541,000 or 10.6 percentage points is accounted for by higher tax revenue.

In the main this increase is accounted for by an expansion of \$324,805,000 in the yield of personal income tax and \$249,984,000 in that of general sales tax. Revenue from personal income tax increased in all provinces, but particularly in Ontario where the gain was \$157,167,000 over the corresponding revenue of the previous fiscal year. This additional revenue from personal income tax was due largely to increased provincial occupancy of the personal income tax field. During the year, the Federal Government made available to the provinces four additional points of personal income tax by increasing the rate of abatement from 24 per cent to 28 per cent. In seven out of ten provinces, the federal abatement corresponded to the provincial tax rate. In Manitoba and Saskatchewan where the provincial tax rate in the previous year had been 29 per cent, it rose to 33 per cent. In Quebec, because of circumstances relating to the particular nature of fiscal arrangements between the province and the federal government, the federal abatement rose from 47 per cent in 1966 to 50 per cent in 1967 and the province which has no tax collection agreement with the federal government adjusted its tax rates accordingly. They rose to range from 5.5 per cent on the first \$1,000 of taxable income to 40 per cent on taxable income over \$400,000.

In Newfoundland the general sales tax rate was increased by one percentage point to 6 per cent effective April 1, 1967. This tax increase combined with the natural growth of retail sales to generate some \$6.9

million in additional revenue from this source. There was also an increase of one cent per gallon in the tax on motor fuel oil effective April 1, 1967 which helped produce additional revenue of some \$322,000 over receipts from this source during the previous fiscal year.

In New Brunswick the provincial sales tax rate was increased from 3 per cent to 6 per cent effective January 1, 1967. This tax change combined with the natural increase in retail sales to produce additional revenue of \$14.6 million in the fiscal year.

In Quebec the provincial sales tax rate was increased from 6 per cent to 8 per cent effective March 17, 1967. This tax raise was largely responsible for an increase of \$122.9 million in the revenue from this source. The tax on meals and hotel rooms was concurrently increased by 2 percentage points to 8 per cent. This contributed significantly to the additional revenue of \$19,453,000 from this source. The tax on telecommunications was also increased from 6 to 8 per cent and produced additional revenue of \$3,002,000 over that of the previous fiscal year.

There was no increase in the rate of sales tax in Ontario in the year under review, but additional revenue from this source still amounted to \$50.8 million. In Manitoba, effective June 1, 1967, a general sales tax of 5 per cent on the retail price of taxable goods and services was introduced. During the nine months that this tax was in effect the actual collections from this source amounted to \$40 million.

The following table shows what has been the experience of the various provinces with regard to changes in their main revenue sources. The increase in the amount of the specified source for 1967-68 over the previous fiscal year is expressed in millions of dollars along with the corresponding percentage change.

**Year over Year (1966 - 67 to 1967 - 68) Change in Revenue by Main Source**

		Personal income tax	Corporation income tax	Sales tax	Other revenue from own sources	Transfers	Gross general revenue
Newfoundland .....	\$'000,000	3.6	- 2.0	7.1	2.2	41.9	52.8
	%	44.0	- 26.4	18.6	9.2	41.5	29.5
Prince Edward Island .....	\$'000,000	0.8	0.2	0.8	2.1	6.0	9.9
	%	45.7	22.4	8.7	38.6	27.5	25.6
Nova Scotia .....	\$'000,000	7.6	2.7	3.6	8.4	41.0	63.3
	%	41.4	37.6	6.9	21.1	31.8	25.7
New Brunswick .....	\$'000,000	5.5	0.8	16.4	17.0	40.2	79.9
	%	41.6	12.1	37.6	41.1	42.1	39.9



Year over Year (1966 - 67 to 1967 - 68) Change in Revenue by Main Source - Concluded

		Personal income tax	Corporation income tax	Sales tax	Other revenue from own sources	Transfers	Gross general revenue
Quebec .....	\$'000,000	57.6	3.9	164.3	69.8	203.9	499.5
	%	12.2	2.6	26.3	19.4	52.3	41.9
Ontario .....	\$'000,000	157.1	26.2	73.4	87.1	114.7	458.5
	%	39.9	10.5	10.2	13.2	27.8	18.8
Manitoba .....	\$'000,000	13.8	1.7	39.5	4.8	14.6	74.4
	%	34.4	8.4	71.7	5.9	12.1	23.5
Saskatchewan .....	\$'000,000	10.3	3.0	5.7	12.0	13.5	44.5
	%	27.0	23.8	6.5	7.8	13.7	11.5
Alberta .....	\$'000,000	24.2	13.0	3.7	- 12.5	27.7	56.1
	%	43.6	48.1	7.6	- 3.5	23.5	9.3
British Columbia .....	\$'000,000	44.3	10.6	12.9	- 0.3	13.1	80.6
	%	44.4	19.7	5.7	- 0.6	11.4	10.8
Yukon .....	\$'000,000	—	—	0.2	0.9	1.8	2.9
	%	—	—	27.8	45.2	39.5	40.0
Northwest Territories .....	\$'000,000	—	—	0.1	0.4	3.8	4.3
	%	—	—	8.4	20.9	73.5	53.2
<b>Totals .....</b>	<b>\$'000,000</b>	<b>324.8</b>	<b>60.1</b>	<b>327.7</b>	<b>191.9</b>	<b>522.2</b>	<b>1,426.7</b>
	%	<b>28.5</b>	<b>11.2</b>	<b>17.2</b>	<b>9.7</b>	<b>32.4</b>	<b>20.0</b>

Expenditure (Cost of Services)

The total cost of services provided for all provinces and the territories increased by \$1,360,458,000 or 18.3 per cent between the fiscal years 1966-67 and 1967-68. \$1,233,362,000 or 16.6 percentage points of this increase was accounted for by higher expenditure by all provinces in the areas of education, health, welfare, transportation and communications.

Cost of services provided on education for the period under review totalled \$2,731,173,000 and acknowledged an increase of \$658,328,000 or 31.8 per cent over the corresponding expenditure for 1966-67. In the main increased grants to school boards and to institutes of higher learning including universities, accounted for this additional expenditure.

Cost of services provided on health for the same period totalled \$2,140,593,000 for an increase of \$349,119,000 or 19.5 per cent over the corresponding expenditure for the previous fiscal year. Expenditures in all areas of the health program contributed to this increase, but particularly expenditures for hospital care and hospital construction which increased by 17.5 per cent.

Cost of services provided on social welfare for the 1967-68 fiscal year totalled \$883,480,000 for an increase of \$185,886,000 or 26.6 per cent over the corresponding outlays for the previous fiscal year. Increased expenditures in the field of aid to the unemployed and unemployables contributed greatly to this increase.

Cost of services on transportation and communications contributed a total of \$1,298,137,000 to the total provincial expenditures, an increase of \$40,029,000 or 3.2 per cent over the corresponding expenditure for 1966-67. Since capital construction on the Trans-Canada highway is declining when compared to previous years, the total cost of services on transportation and communications has become fairly static.

The following table shows what has been the experience of the various provinces with regard to changes in their main expenditure functions. The increase in the amount of the specified function for 1967-68 over the previous fiscal year is expressed in millions of dollars along with the corresponding percentage change.



## Year over Year (1966 - 67 to 1967 - 68) Change in Expenditure by Main Function

		Education	Health	Social welfare	Transportation and communications	Other expenditures including transfers	Gross general expenditure
Newfoundland .....	\$'000,000	14.6	2.4	13.2	12.1	- 11.8	30.5
	%	21.4	5.1	47.6	29.3	- 13.2	11.1
Prince Edward Island .....	\$'000,000	1.8	0.6	0.1	- 0.5	2.3	4.3
	%	21.3	6.8	1.9	- 3.2	19.0	8.7
Nova Scotia .....	\$'000,000	29.8	5.4	5.0	- 0.2	19.1	59.1
	%	49.5	8.5	26.9	- 0.2	33.5	22.4
New Brunswick .....	\$'000,000	51.9	9.4	4.5	12.1	21.5	99.4
	%	126.3	19.4	31.2	21.1	36.8	45.3
Québec .....	\$'000,000	158.8	92.8	107.3	- 58.3	60.8	361.4
	%	26.8	17.4	39.1	- 5.7	11.6	15.8
Ontario .....	\$'000,000	253.8	169.1	39.3	36.7	87.1	586.0
	%	33.3	28.3	25.1	9.1	17.8	24.4
Manitoba .....	\$'000,000	46.5	7.0	0.2	0.2	- 7.2	46.7
	%	72.2	8.9	0.6	0.3	- 6.2	14.1
Saskatchewan .....	\$'000,000	18.1	9.2	- 2.6	- 0.4	8.9	33.2
	%	21.4	8.4	- 7.2	- 0.7	9.1	8.4
Alberta .....	\$'000,000	47.5	23.4	14.5	6.6	- 18.5	73.5
	%	21.0	16.1	24.0	7.1	- 11.3	10.7
British Columbia .....	\$'000,000	33.0	30.5	4.0	30.2	- 3.6	94.1
	%	20.6	19.5	5.6	29.6	- 1.8	13.3
Yukon .....	\$'000,000	1.5	- 0.2	0.2	1.5	0.7	3.7
	%	57.0	- 13.4	37.4	170.7	22.8	44.6
Northwest Territories .....	\$'000,000	1.0	- 0.5	0.1	--	2.0	2.6
	%	31.4	- 14.5	20.8	--	54.6	22.5
<b>Totals .....</b>	<b>\$'000,000</b>	<b>658.3</b>	<b>349.1</b>	<b>185.8</b>	<b>40.0</b>	<b>161.3</b>	<b>1,394.5</b>
	%	<b>31.8</b>	<b>19.5</b>	<b>26.6</b>	<b>3.2</b>	<b>8.8</b>	<b>18.2</b>

## Federal-Provincial Fiscal Arrangements

From their beginnings to 1962. — Early in World War II, in order to raise the large revenue required to finance military expenditures and stabilize the course of economic activities, the federal government entered into agreements with the provinces under the terms of which it was, for the duration of the conflict, to assume full occupancy of the personal and corporation income tax fields and make to them certain compensation payments in return. This was the first of what came to be referred to as the federal-provincial fiscal arrangements. In 1947, new arrangements were arrived at to run until 1952; they followed the rental principle whereby an agreeing province, i.e., a province which accepted to stay out of the income and succession duty tax fields, received rental payments from the federal government. Similar arrangements were again made in 1952 to run until 1957. In 1957, the rental arrangements were abandoned in favour of tax sharing arrangements under the terms of which the federal government shared in certain proportions with the provinces the yields of its income and

inheritance taxes. The 1957 arrangements were complemented by an equalization system designed to raise the yield of the pertinent taxes in the less affluent provinces to guaranteed levels.

The 1962 arrangements. — The 1957 arrangements came to an end in 1962 and were replaced by new ones to run from 1962 to 1967 that further developed the concept of tax sharing. Under the 1957-62 arrangements, tax sharing had been construed to be the enjoyment of the yields of the federal income and inheritance taxes in agreed-upon proportions by federal and provincial governments. Under the arrangements arrived at in 1962, tax sharing was conceived as a joint occupancy of the income tax field (both personal and corporate) with retention of tax sharing in the old sense for inheritance taxation. The difference may appear subtle, in practice, however, it was significant. Under the 1962 concept of tax sharing the federal government partially withdrew from the personal and corporation income tax field to let the provinces occupy the vacant area with similar levies of their own. Thus, provincial

imposts on personal and corporate income came into being and, though made largely painless by federal abatements, were none-the-less provincial levies which could be raised or lowered at the discretion of provincial governments. The 1957 arrangements had been very different in that regard; for the agreeing provinces there had been no separate provincial levies on personal and corporate income, but only set shares of the pertinent federal taxes that could not be changed without federal concurrence.

The statute governing the 1962 arrangements, the Federal-Provincial Arrangements Act 1961, originally provided for:

(a) an abatement by the federal government of its basic personal income tax to the extent of 16 per cent in 1962 and by an additional one percentage point in each succeeding year until it reached 20 per cent in 1966.

(b) an abatement by the federal government of its corporate income tax to the extent of 9 per cent of corporate taxable income.

(c) the continuation of the 50 per cent credit for federal estate tax in provinces levying their own succession duties and the payment of 50 per cent of the federal estate tax collected in the other provinces.

(d) the continuation of equalization payments based on a revised formula that took into account provincial revenues from natural resources and under which all provinces were "brought up" to the national average per capita yields of income and inheritance taxes and natural resource revenues.

(e) stabilization which was a guarantee that the provincial revenue from income and inheritance taxes plus equalization under the new system would not in any year be permitted to fall below 95 per cent of the average of provincial revenue in respect of the same sources for the two preceding years.

(f) continuation of university grants on the basis of \$2 per capita per province; in any province insisting on making these grants directly from its own revenue, the federal corporate income tax abatement was to continue to be 10 rather than 9 per cent (complemented by an adjustment process to make up any discrepancies between the yield of this additional 1 percentage point of corporation income tax and what a grant of \$2 per capita would have provided).

(g) payment of annual Atlantic Provinces adjustment grants of \$10.5 million for each of the provinces of Newfoundland, Nova Scotia and New Brunswick and \$3.5 million for Prince Edward Island.

(h) payment of an additional grant of \$8 million annually to the province of Newfoundland.

With the passing of the years, several amendments of substance were made to these terms. The main changes were as follows:

(a) Effective January 1, 1965, the federal abatement of basic personal income tax was increased to 21 from 19 per cent and effective January 1, 1966, it was raised to 24 from 20 per cent.

(b) Effective April 1, 1964, the equalization formula was revised to bring other provinces up to the average of the two top provinces instead of the national average. A certain deduction was allowed, however, in computing the natural resource revenues of provinces with above average receipts from these sources.

(c) Effective April 1, 1963, British Columbia began to levy its own succession duties; estates in that province automatically became eligible for a 50 per cent credit of federal inheritance taxation. British Columbia was thus joining Quebec and Ontario as a succession duty province. Effective April 1, 1964, the federal estate tax credit (in a succession duty province) or payment to the province (in the other provinces) was increased from 50 to 75 per cent. The succession duty provinces were given the option of raising their rates to take up the room created by the higher federal credit or of receiving a cash payment equal to 25 per cent of federal estate tax at full rates. British Columbia chose the former while Quebec and Ontario opted for the latter.

(d) Effective January 1, 1965, a federal abatement of a further 3 percentage points of basic personal income tax was provided to any province which itself chose to operate a program of allowances for individuals aged sixteen and seventeen in full-time attendance at educational institutions. Only the province of Quebec availed itself of this offer; in the other provinces, the program remained a federal venture. Additional federal abatements of basic personal income tax also became available in 1965 under the terms of the Established Programs (Interim Arrangements) Act. These abatements were related to the financing of certain federal-provincial shared-cost programs and allowed any province wishing to assume full responsibility for such programs to "opt out" without losing the financial benefit associated with their otherwise "shared-cost" nature. The abatements were scaled by program in accordance with federal participation and were subject to equalization designed to bring the per capita yield from the specified abatement points up to the average per capita yield of the same number of points in the top two provinces. Provision was made for an adjustment process to insure that the yields of the additional abatement points would be of the same order as the amounts which the province would have received if it had remained a party to the "shared-cost" arrangement. Only Quebec elected for "opting out" and it did so for all programs in respect of which fiscal compensation was offered. As a result of the Quebec position with regard to allowances for students aged sixteen and seventeen and "shared-cost" programs, the federal abatement in respect of basic personal income tax in that province rose to 44 per cent in 1965 and 47 per cent in 1966 i.e., 23 percentage points above that in the other provinces.



(e) In July 1966, the Canada Assistance Plan was enacted. It aimed at the formation and better co-ordination of welfare programs among and within provinces. It combined previously separate programs such as old age assistance, disabled persons allowances and unemployment assistance into one integrated program of comprehensive public assistance that also provided medical services for welfare recipients including needy mothers and children. At the same time, it modified the relationships established between programs and basic personal income tax abatements for "opting out" purposes. Previously, there had been an allotment of 2 percentage points to old age assistance, blind and disabled allowances and 2 percentage points to the welfare portion of unemployment assistance. Under the new arrangement these programs were to be combined and supplemented by all other forms of unemployment assistance and allotted four basic personal income tax points. For the year under review (1967-68) the abatements of basic personal income tax and the monies involved in terms of tax yield plus adjustment payments for Quebec (the only "opting out" province) were as follows:

Program	Abatement Points	Tax yield plus adjust- ment payment \$'000
For fiscal year 1967-68:		
Hospital insurance . . . . .	14	44,802
Special welfare . . . . .	4	
Old age assistance . . . . .	6,114	
Blind persons allowances . . . . .	1,115	
Disabled persons allow- ances . . . . .	5,709	
Unemployment assistance . . . . .	9,813	
Canada Assistance plan . . . . .	69,318	92,069
Health grants . . . . .	1	-1,834
<b>Sub-totals . . . . .</b>	<b>19</b>	<b>135,037</b>
For fiscal year 1966-67 (adjustments):		
Hospital insurance . . . . .	-323	
Health grants . . . . .	385	
Canada Assistance plan . . . . .	17,765	17,827
For fiscal year 1965-66 (adjustments):		
Technical training . . . . .	107	
Health grants . . . . .	-6	101
<b>Net payment . . . . .</b>		<b>152,965</b>

(f) Effective January 1, 1966, the federal government increased the provincial share of corporation income tax on power utilities from 50 to 95 per cent.

(g) Effective January 1, 1966, the formula for grants to universities was modified to allow for \$5 rather than \$2 per capita.

**The present arrangements.** — The 1962 Federal-Provincial Arrangements, as modified by the changes made thereto over the period 1962 to 1967, were renewed with certain alterations in 1967 and extended indefinitely in 1968 subject to termination on due notice.

The first of these alterations relates to university grants and the broader issue of federal financial assistance to post-secondary education. In 1967, the federal government agreed to raise its support in this area from \$5 per capita to either \$15 per capita or 50 per cent of the operating costs of post-secondary education, whichever was greater. The federal contribution was to take the form of the grant of an additional 4 percentage points of basic personal income tax and of an additional 1 percentage point of corporate taxable income in all provinces except Quebec. The province of Quebec was granted an additional 3 percentage points of basic personal income tax coupled with associated equalization and whatever adjustment payments were necessary to come up to the \$15 per capita or half of operating costs guarantee. The difference between Quebec and the other provinces is attributable to the fact that Quebec had not been a recipient of university grants and had already been given fiscal compensation on that score.

The renewed arrangements also extended the availability of conditional capital grants under the Technical and Vocational Training Act (originally scheduled to expire on March 31, 1967) without time limit until they reached \$800 per capita of 1961 population aged 15 to 19 in each province. Moreover, the full cost of training allowances to adults taking occupational training and the full cost of the relevant programs was assumed by the federal government.

The second major alteration presented by the renewed arrangements relates to the equalization formula. In contrast to the 1962-67 formula which was wholly anchored to the yield of the income and inheritance taxes and to revenues from natural resources, the new formula takes account of sixteen sources covering the whole spectrum of provincial revenues. Equalization is established for each source by multiplying the total provincial revenue from that source by the difference between the ratio of provincial population to total provincial population and the ratio of provincial revenue base to total provincial revenue base. Total equalization for a particular province is the algebraic sum of the equalization payments established for each of the sixteen revenue sources.

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

The Federal-Provincial-Municipal Winter Works Incentive Program under which the Federal Government contributed an amount equal to one-half the cost of labour incurred on winter works projects by municipalities was introduced in 1958-59 and was still operative in 1967-68. In areas designated by the Minister of Labour to have high winter unemployment, the Federal Government contributed 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 federal and provincial contributions to municipalities under this program have been classified under the heading of "Social Welfare" (See line 32, Table 2). The amount involved in 1967-68 was \$45,742,000 while the corresponding figure for 1966-67 was \$53,551,000. On August 29, 1968, the Federal Government discontinued the program.

### Special Situations

#### Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital 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 .....	63	—	—
B.L.C. Building Corporation Limited .....	182	—	—
Centenary Building Corporation Limited .....	—	—	1,684 <sup>1</sup>
Corner Brook Hospital Buildings Corporation Limited .....	174	—	—
Fish Buildings Limited .....	—	—	2,076 <sup>2</sup>
Gander Hospital Corporation Limited .....	290	—	—
Grace Hospital Extension Corporation Limited .....	534	6	—
Grand Falls Hospital Corporation Limited .....	207	—	—
Marystown Shipyard Construction Limited .....	—	—	3,779 <sup>3</sup>
Memorial Park Realty Corporation Limited .....	—	—	109 <sup>4</sup>
Memorial University of Newfoundland Building Corporation Limited .....	649	—	—
Mooring Cove Building Company Limited .....	—	—	1,955 <sup>5</sup>
Newfoundland Government Building Corporation Limited .....	464	—	—
Northern Hospitals Building Corporation Limited .....	416	85	—
Nurses Training School Building Corporation Limited .....	332	—	—
Pepperell Hospital Reconstruction Corporation Limited .....	325	—	—
St. Anthony Hospital Building Corporation Limited .....	—	2,210	—
St. John's Infirmary Building Corporation Limited .....	239	—	—
Technical College Building Corporation Limited .....	360	—	—
University Extension Buildings (Newfoundland 1964) Limited .....	—	—	4,468 <sup>5</sup>
Vocational Schools (Western) Building Corporation Limited .....	220	—	—
<b>Totals .....</b>	<b>4,455</b>	<b>2,301</b>	<b>14,071</b>

<sup>1</sup> Recreation and cultural services.

<sup>2</sup> Natural resources and primary industries-fish and game.

<sup>3</sup> Trade and industrial development.

<sup>4</sup> Local government planning and development.

<sup>5</sup> Education—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. This entity is considered as a Provincial Government Enterprise for statistical purposes. As in previous publications the British Columbia Ferry Authority has been similarly considered as an enterprise, and its revenue and expend-

iture have been excluded from this report. However, on February 16, 1968, in accordance with the British Columbia Ferry Authority (Vesting) Act 1968, the assets and liabilities of the Authority, other than the self-liquidating debentures outstanding, were transferred to the Province of British Columbia, Department of Highways. Consequently after this date the revenue and expenditure of the B.C. Ferries Division are included with the revenue and expenditure of the consolidated fund. The following tables show the revenues and expenditures



of the Quebec Autoroutes Authority for the year ended December 31, 1967, and of the B.C. Ferry Authority for the period April 1, 1967 to February 16, 1968.

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 for the period 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 following 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, 1967

Revenue:	\$'000
Sales and services, tolls, etc. . . . .	11,539
<b>Total revenue . . . . .</b>	<b>11,539</b>
General expenditure:	
Highways, roads and bridges . . . . .	4,843
Debt charges, exclusive of debt retirement . . . . .	14,215
<b>Total gross expenditure (exclusive of debt retirement) . . . . .</b>	<b>19,058</b>

#### THE BRITISH COLUMBIA FERRY AUTHORITY REVENUE AND EXPENDITURE FOR THE PERIOD APRIL 1, 1967 TO FEBRUARY 16, 1968.

Revenue:	\$'000
Sales and services, tolls, etc. . . . .	18,278
Interest . . . . .	235
<b>Total revenue . . . . .</b>	<b>18,513</b>
General expenditure:	
Ferries . . . . .	15,881
Capital expenditure in lieu of depreciation . . . . .	2,498
<b>Total gross expenditure (exclusive of debt retirement) . . . . .</b>	<b>18,379</b>

#### Inter-Provincial Comparability

As indicated previously, Quebec has opted out of several federal-provincial shared-cost programs and collects additional income taxes which might be said to correspond to the federal contributions in respect of these programs received by the other provinces. In this publication, grants-in-aid and shared-cost contributions received by the provinces are included in gross general revenue and corresponding amounts are included in gross general expenditure. The same amounts are excluded, however, from net general revenue, (Table 1, item 53) while they remain in cost of services provided (Table 2, item 76). Similar treatment is not possible for Quebec since the additional tax collections in compensation for opting out in that province are not earmarked for any particular purpose and expenditures on all programs are made from general revenues. Thus, as far as Quebec is concerned net general revenue in this report does not constitute a valid base for inter-provincial comparison. The "gross revenue" and "cost of services provided" concepts provide measures of inter-provincial comparability, but in totals only. Moreover, as previously mentioned, special caution must be exercised with regard to the particular treatment accorded to the British Columbia Ferry Authority and the Quebec Autoroutes Authority. In fact because of the varying importance of provincial government enterprises in the activities of the provincial public sub-sector in the ten provinces and, even more, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete inter-provincial comparability can only be achieved when provincial government and provincial government enterprise operations are integrated and provincial and municipal operations are consolidated. The reader is cautioned that this publication covers only that part of the public sector financial universe which relates to the operations of provincial government proper and those of their special funds and agencies. Consolidation of provincial-municipal transactions into a combined provincial-municipal statistical universe are contained in the publication *Consolidated Public Finance* (DBS Catalogue No. 68-202). The operations of government enterprises are not integrated in this consolidation with those of governments; there is, however, a separate publication dealing with the operations of provincial government enterprises which is called *Provincial Government Enterprise Finance* (DBS Catalogue No. 61-204).

#### EXPLANATORY COMMENTS

##### 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 Accounts. 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 or 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 43 of Table 1, see items 1 to 17 of Table 5. For the details of the grants-in-aid and shared-cost contributions from the Federal Government as shown in item 36 of Table 1, see items 18 to 92 of Table 5; and for the details of shared-cost contributions from municipal governments as shown in item 37 of Table 1, see items 94 to 107 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:		Manitoba:	
Tax on fire insurance premiums .....	353	Crop insurance premiums .....	2,065
Public Utilities assessment levy .....	77	Fire prevention tax .....	100
<b>Total .....</b>	<b>430</b>	<b>Total .....</b>	<b>2,165</b>
Nova Scotia:		Saskatchewan:	
Tax on fire insurance premiums .....	55	Crop insurance premiums .....	1,029
New Brunswick:		Fire prevention assessment levy .....	124
Fire marshal tax .....	80	Motor vehicle premiums .....	240
Public Utilities assessment levy .....	33	<b>Total .....</b>	<b>1,393</b>
<b>Total .....</b>	<b>113</b>	Alberta:	
Quebec:		Crop insurance premiums .....	1,931
Security transfer tax .....	2,768	Fire prevention tax .....	85
		<b>Total .....</b>	<b>1,996</b>
Ontario:		British Columbia:	
Fire marshal tax .....	814	Fire marshal tax .....	342
Security transfer tax .....	4,923	Yukon:	
Land transfer tax .....	10,822	Fur export tax .....	3
Tax on premiums under the Insurance Act .....	15		
<b>Total .....</b>	<b>16,574</b>		

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 by expenditure function. Footnote 2 to this table gives transfers other than transfers to local governments. The term "local governments" refers to the governments of cities, towns, villages, counties, townships, rural districts, special areas, schools operated by local authorities

(current or operating grants and capital construction grants) and conservation authorities. The table excludes grants paid to library boards and hospital boards along with the value of services performed by provincial governments on behalf of their municipalities.

In Ontario, a grant (\$39.8 million in 1967-68) was paid to municipalities and used to reduce taxes on residential and farm properties. As this grant is reflected in the accounts of local municipalities as a contribution from the province, it is included in this list of transfers.

The home-owners' subsidies in British Columbia are not included in this list of transfers. They are considered as assistance to the home-owners and in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government. In 1967-68 these subsidies amounted to \$41,491,000 of which \$37,341,397 was applied to local school district property tax levies.



### 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. 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. See items 15 and 16 on both of these tables.

In order to achieve inter-provincial comparability, payments under the Federal-Provincial Fiscal Arrangements Act and under the Established Program (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 items 12 and 13 on Tables 3 and 4.

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 20.

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 shows 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 1967" (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 \$1,279 has, therefore, been made in this table to reconcile the two sources. (See item 91).

The total in this table for each province agrees with item 44 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 "object". 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 "object" analysis situates government expenditures in an economic context and shows outlays for various purposes such as purchase of 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, by economic objects.

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

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 77 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, to protect the producer against a drop in the price of his product. Subsidies may be paid to agriculture in the form of freight assistance for fertilizer, western feed grains and other products. Production subsidies are paid for wool, cheese, hogs and livestock for breeding purposes. Business subsidies include payments to support iron ore and peat operations and the operation of ferries and ambulances. In Saskatchewan, Alberta and British Columbia the homeowners' subsidies are shown under this object.
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 National Accounts analysis. Included thereunder 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 for the economic objects 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. The National Accounts are on a calendar year basis; the financial data covered by this report are on a fiscal year basis. Furthermore the concept of "government" in the

National Accounts series is somewhat broader in coverage than is the case for the functional series. For example, whereas the National Accounts series include 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 series include only the government contributions to such funds.

#### **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 1957 are also shown in each case.

### **CONCEPTS AND DEFINITIONS**

A description of the conceptual content of this publication and of its terminology is contained in part II of the Dominion Bureau of Statistics publication entitled

*Historical Review, Financial Statistics of Government in Canada 1952-1962*, (Catalogue No. 68-503).

April 20, 1970

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968<sup>1</sup>

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Taxes:					
	Income:					
1	Corporations <sup>2</sup> .....	5,500	951	9,924	7,531	153,732
2	Individuals <sup>3</sup> .....	11,763	2,403	25,875	18,379	527,574
3	On premiums of insurance companies .....	556	166	1,437	1,146	18,112
4	Other, on corporations .....	—	—	—	—	27,704
5	Property .....	—	—	104	22,093	—
	Sales:					
6	General .....	29,089	4,140	25,805	32,598	465,944
7	Motor fuel .....	14,043	4,087	28,641	24,235	217,717
8	Alcoholic beverages .....	—	707	—	—	—
9	Amusements and admissions .....	75	107	630	416	13,462
10	Tobacco .....	1,966	442	—	2,565	38,767
11	Other commodities and services <sup>6</sup> .....	28	—	640	—	52,631
12	Totals, sales taxes .....	45,201	9,483	55,716	59,814	788,521
13	Succession duties .....	—	—	27	—	35,883
14	Hospital insurance premiums <sup>5</sup> .....	—	—	—	—	—
15	Other <sup>4</sup> .....	430	—	55	113	2,768
16	Totals, taxes .....	63,450	13,003	93,113	109,076	1,554,294
	Privileges, licences and permits:					
17	Liquor control and regulation .....	4,993	23	226	366	24,006
18	Motor vehicles .....	4,151	1,034	7,382	7,294	119,304
19	Natural resources .....	3,770	34	1,471	6,083	72,315
20	Other .....	788	90	602	1,132	15,589
21	Totals, privileges, licences and permits .....	13,702	1,181	9,681	14,875	231,158
	Sales and services:					
22	Institutional .....	2,468	1,432	2,594	1,040	2,579
23	Other .....	1,711	1,431	4,525	2,809	16,143
24	Natural resources .....	332	—	69	—	1,945
25	Totals, sales and services .....	4,511	2,863	7,188	3,849	20,661
26	Fines and penalties .....	756	91	502	791	3,972
	Interest, discount, premium and foreign exchange: <sup>10</sup>					
27	Interest .....	555	1,324	12,255	2,703	8,887
28	Premium or discount .....	—	—	41	—	62
29	Profit on foreign exchange .....	—	—	—	29	—
30	Totals, interest, discount, premium and foreign exchange .....	555	1,324	12,296	2,732	8,949
	Own enterprises:					
31	Liquor profits .....	5,539	2,309	16,878	12,823	74,153
32	Other <sup>11</sup> .....	—	—	—	—	—
33	Totals, own enterprises .....	5,539	2,309	16,878	12,823	74,153
34	Other revenue .....	273	14	1	359	4,538
35	Gross revenue from own sources .....	88,786	20,785	139,659	144,505	1,897,725
	Conditional transfers:					
36	From federal government:					
	Grants-in-aid and shared-cost contributions .....	63,976	12,675	83,762	64,918	187,927
37	From municipal governments:					
	Shared-cost contributions .....	10	2	782	—	4,008
38	Totals, conditional transfers .....	63,986	12,677	84,544	64,918	191,935

See footnote(s) at end of table.



TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968<sup>1</sup>

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars									
276,577	22,259	15,581	39,932	64,033	596,020	—	—	596,020	1
551,004	53,728	48,587	79,792	142,852	1,461,957	—	—	1,461,957	2
24,973	1,929	1,346	3,603	4,953	58,221	—	—	58,221	3
723	—	—	—	—	28,427	—	—	28,427	4
1,762	—	264	—	10,097	34,320	330	56	34,706	5
442,417	40,052	52,374	—	167,207	1,259,626	—	—	1,259,626	6
307,134	40,757	36,486	50,730	66,271	790,101	769	1,053	791,923	7
—	—	—	—	—	707	130	—	837	8
25,334	1,653	158	1,452	2,544	45,831	15	—	45,846	9
19,465	8,286	4,142	—	—	75,633	—	—	75,633	10
—	3,901	—	—	2,736	59,936	—	—	59,936	11
794,350	94,649	93,160	52,182	238,758	2,231,834	914	1,053	2,233,801	12
59,638	—	—	17	13,763	109,287	—	—	109,287	13
182,770	13,122	18,425	—	11,266	225,583	—	—	225,583	14
16,574	2,165	1,393	1,996	342	25,836	3	—	25,839	15
1,908,371	187,852	178,756	177,506	486,064	4,771,485	1,247	1,109	4,773,841	16
33,446	3,318	193	1,512	794	68,877	12	71	68,960	17
110,386	14,486	10,810	20,075	29,897	324,819	275	123	325,217	18
49,245	5,592	41,391	230,079	93,332	503,312	41	48	503,401	19
9,526	703	1,605	2,495	3,818	36,292	438	41	36,771	20
202,603	24,099	53,999	254,161	127,841	933,300	766	283	934,349	21
8,355	987	1,663	5,559	4,931	31,602	—	—	31,602	22
33,759	7,027	10,524	11,077	20,587	109,593	280	196	110,069	23
1,074	1,459	1,632	—	2,371	8,882	—	—	8,882	24
43,188	9,473	13,819	16,636	27,889	150,077	280	196	150,553	25
5,411	973	1,426	2,146	1,686	17,754	39	42	17,835	26
91,674	12,741	39,298	26,262	7,258	202,957	117	90	203,164	27
2	—	—	—	—	105	—	—	105	28
48	—	183	—	—	260	—	—	260	29
91,724	12,741	39,481	26,262	7,258	203,322	117	90	203,529	30
116,789	20,093	23,934	37,847	49,952	360,317	1,130	1,636	363,083	31
—	—	9,050	—	—	9,050	—	—	9,050	32
116,789	20,093	32,984	37,847	49,952	369,367	1,130	1,636	372,133	33
847	356	310	441	153	7,292	385	8	7,685	34
2,368,933	255,587	320,775	514,999	700,843	6,452,597	3,964	3,364	6,459,925	35
496,599	83,051	79,362	120,133	125,980	1,318,383	2,430	3,472	1,324,285	36
4,124	2,483	1,000	10,863	—	23,272	—	—	23,272	37
500,723	85,534	80,362	130,996	125,980	1,341,655	2,430	3,472	1,347,557	38

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968<sup>1</sup> - Concluded

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Unconditional transfers:					
	From federal government:					
39	Statutory subsidies .....	9,656 <sup>12</sup>	657	2,132	1,745	3,964
40	Federal-provincial fiscal arrangements .....	68,876	14,314	82,419	68,396	397,158 <sup>13</sup>
41	Share of income tax on power utilities .....	375	66	634	34	673
42	Grants-in-lieu of taxes on federal property (municipal purposes) .....	—	—	—	750	—
43	<b>Totals, unconditional transfers .....</b>	<b>78,907</b>	<b>15,037</b>	<b>85,185</b>	<b>70,925</b>	<b>401,795</b>
44	<b>Totals, transfers<sup>15</sup> .....</b>	<b>142,893</b>	<b>27,714</b>	<b>169,729</b>	<b>135,843</b>	<b>593,730</b>
45	<b>Gross general revenue .....</b>	<b>231,679</b>	<b>48,499</b>	<b>309,388</b>	<b>280,348</b>	<b>2,491,455</b>
	Less:					
	Revenue derived from expenditure functions and applied thereto:					
	Sales and services:					
46	Institutional .....	2,468	1,432	2,594	1,040	2,573
47	Interest revenue applied against debt charges (item 30 above) .....	555	1,324	12,296	2,732	8,949
48	<b>Totals, own-source-revenue deduction .....</b>	<b>3,023</b>	<b>2,756</b>	<b>14,890</b>	<b>3,772</b>	<b>11,522</b>
	Conditional transfers from:					
49	Federal government .....	63,976	12,675	83,762	64,918	187,927
50	Municipal governments .....	10	2	782	—	4,008
51	<b>Totals, conditional transfers .....</b>	<b>63,986</b>	<b>12,677</b>	<b>84,544</b>	<b>64,918</b>	<b>191,935</b>
52	<b>Totals, deductions .....</b>	<b>67,009</b>	<b>15,433</b>	<b>99,434</b>	<b>68,690</b>	<b>203,457</b>
53	<b>Net general revenue .....</b>	<b>164,670</b>	<b>33,066</b>	<b>209,954</b>	<b>211,658</b>	<b>2,287,998</b>
54	Population (000's) <sup>16</sup> .....	500	109	757	620	5,868
55	Gross general revenue per capita..... \$	463	445	409	452	425
56	Net general revenue per capita..... \$	329	303	277	341	390

<sup>1</sup> 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.

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

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

<sup>4</sup> 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. 118; P.E.I. 41; N.S. 186; N.B. 132; Que. 1,470; Ont. 2,386; Man. 354; Sask. 477; Alta. 1,266; B.C. 788. Commissions on general and other sales tax collections have also been added back as follows: Nfld. 284; P.E.I. 134; N.S. 718; N.B. 1,076; Que. 12,383; Ont. 8,032; Man. 1,378; Sask. 1,468; Alta. 6; B.C. 3,206.

<sup>5</sup> Taxed under the general sales tax, item 6.

<sup>6</sup> Nfld. telegraphic tax; N.S. long distance telephone tax; Que. tax on meals and hotel accommodation 43,235; tax on telecommunications 9,396; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax.

<sup>7</sup> Collection of arrears.



TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968<sup>1</sup> - Concluded

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Totals	No.
thousands of dollars									
4,624	2,127	2,155	2,955	1,672	31,687	—	—	31,687	39
20,628	47,408	29,583	8,364	—	737,146	3,876 <sup>14</sup>	5,494 <sup>14</sup>	746,516	40
1,576	276	11	2,886	169	6,700	—	—	6,700	41
—	—	—	—	400	1,150	—	—	1,150	42
26,828	49,811	31,749	14,205	2,241	776,683	3,876	5,494	786,053	43
527,551	135,345	112,111	145,201	128,221	2,118,338	6,306	8,966	2,133,610	44
2,896,484	390,932	432,886	660,200	829,064	8,570,935	10,270	12,330	8,593,535	45
8,355	987	1,663	5,559	4,931	31,602	—	—	31,602	46
91,724	12,741	39,481	26,262	7,258	203,322	117	90	203,529	47
100,079	13,728	41,144	31,821	12,189	234,924	117	90	235,131	48
496,599	83,051	79,362	120,133	125,980	1,318,383	2,430	3,472	1,324,285	49
4,124	2,483	1,000	10,863	—	23,272	—	—	23,272	50
500,723	85,534	80,362	130,996	125,980	1,341,655	2,430	3,472	1,347,557	51
600,802	99,262	121,506	162,817	138,169	1,576,579	2,547	3,562	1,582,688	52
2,295,682	291,670	311,380	497,383	690,895	6,994,356	7,723	8,768	7,010,847	53
7,149	963	958	1,490	1,947	20,361	15	29	20,405	54
405	406	452	443	426	421	685	425	421	55
321	303	325	334	355	344	515	302	344	56

<sup>1</sup> Includes premiums for medical care insurance in Ont. 20,674; Sask. 5,629 and B.C. medical plan premiums 11,266.

<sup>2</sup> For breakdown see Explanatory Comments, page 13.

<sup>10</sup> Excludes net sinking fund earnings as follows: Nfld. 2,143; P.E.I. 432; N.S. 4,861; N.B. 3,715; Que. 7,182; Ont. 3,104; Man. 3,547 (reserve for debt retirement); Sask. 395; Alta. nil; B.C. 2,562.

<sup>11</sup> Sask. - Profits - Saskatchewan Government Telephones 3,800; Government Finance Office 2,250; Saskatchewan Power Corporation 3,000.

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

<sup>13</sup> Includes payments under the Established Program (Interim Arrangements Act) 152,965. See also Table 5, item 17.

<sup>14</sup> Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

<sup>15</sup> For breakdown of these transfers see Table 5, items 1 to 108.

<sup>16</sup> Population at June 1, 1967, per 1967 Census.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968<sup>1</sup>

No.	Function	Newfoundland		Prince Edward Island		Nova Scotia	
		Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>
		thousands of dollars					
	General government services:						
1	Executive and administrative .....	10,990	—	2,336	22	8,678	50
2	Legislative .....	724	—	244	—	1,075	—
3	Research, planning and statistics .....	—	—	—	—	242	—
4	Totals, general government services .....	11,714	—	2,580	22	9,995	50
	Protection of persons and property:						
5	Law enforcement .....	872	—	149	—	1,139	—
	Corrections:						
6	Juvenile delinquents .....	369	—	19	—	987	—
7	Other .....	845	—	119	—	23	—
8	Police .....	3,376	—	299	—	1,740	—
9	Fire .....	1,011	—	31	31	95	—
10	Other .....	152	—	239	—	2,998	—
11	Totals, protection of persons and property ....	6,625	—	856	31	6,982	—
	Transportation and communications:						
12	Air .....	—	—	—	—	—	—
13	Road .....	53,220	1,695	12,212	45	63,719	1,057
14	Rail .....	—	—	—	—	—	—
15	Water .....	150	—	74	—	507	—
16	Telecommunications .....	—	—	—	—	33	—
17	Other .....	11	—	—	—	21	—
18	Totals, transportation and communications ....	53,381	1,695	12,286	45	64,280	1,057
	Health:						
19	Hospital care .....	41,967	—	7,406	—	59,074	2,718
20	General health .....	754	—	191	—	4,578	—
21	Public health .....	2,476	436	1,003	6	3,811	134
22	Medical, dental and allied services .....	4,406	—	380	—	1,388	—
23	Totals, health .....	49,603	436	8,980	6	68,851	2,902
	Social welfare:						
24	Old age assistance — Pensions .....	1,974	—	1,020	—	2,191	—
25	Other aid to the aged .....	839	—	2,164	—	445	—
26	Aid to the blind — Pensions .....	382	—	261	—	591	—
27	Aid to the disabled — Pensions .....	946	—	591	—	3,138	—
28	Aid to the unemployed and unemployables .....	30,678	—	2,498	—	12,243	4,267
29	Mothers' allowances .....	—	—	—	—	—	—
30	Child welfare .....	3,901	—	337	—	2,211	—
31	Labour .....	152	—	73	—	335	—
32	Winter work projects .....	213	213	1,043	1,043	60	60
33	Other .....	1,901	—	119	—	2,206	—
34	Totals, social welfare .....	40,986	213	8,106	1,043	23,420	4,327
	Recreational and cultural services:						
35	Archives, art galleries, museums and libraries .....	2,303	—	83	—	1,083	—
36	Parks, beaches and other recreational areas .....	1,352	—	394	4	310	13
37	Physical culture .....	233	—	70	—	126	4
38	Other .....	1,800	—	192	—	384	—
39	Totals, recreational and cultural services .....	5,688	—	739	4	1,903	17
	Education:						
40	Schools operated by local authorities .....	39,719 <sup>4</sup>	36,808	7,628	6,670	46,436	43,056
41	Universities, colleges and other schools .....	41,179	—	2,453	—	34,432	—
42	Education of the handicapped .....	754	—	44	—	594	—
43	Contributions to teachers' superannuation and pensions .....	— 110 <sup>5</sup>	—	1	—	3,152	—
44	Other .....	1,231	—	201	—	5,521	—
45	Totals, education .....	82,773	36,808	10,327	6,670	90,135	43,056

See footnote(s) at end of table.



TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968<sup>1</sup>

New Brunswick		Quebec		Ontario		Manitoba		No.
Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	
thousands of dollars								
11,026	24	86,053	—	88,564	224	11,800	10	1
1,591	—	5,048	—	7,219	—	1,439	—	2
—	—	1,989	—	174	—	—	—	3
12,617	24	93,090	—	95,957	224	13,239	10	
1,589	10	25,052	—	11,634	—	2,813	—	5
289	—	561	—	11,940	—	598	—	6
690	—	13,201	—	28,670	892	2,253	—	7
1,437	—	34,145	—	37,907	560	1,975	—	8
75	—	1,628	1,243	333	333	75	—	9
1,845	—	17,859	14	25,805	20	3,520	—	10
5,925	10	92,446	1,257	116,289	1,805	11,234	—	11
—	—	3,071	—	711	—	143	—	12
68,875	—	308,839	12,764	427,387	122,620	46,184	9,159	13
—	—	—	—	9,064	—	1,019	—	14
796	—	622	—	198	—	70	—	15
—	—	—	—	—	—	7	—	16
—	—	449	—	628	—	—	—	17
68,875	—	312,981	12,764	437,988	122,620	47,423	9,159	18
50,239	119	580,937	—	646,726	—	71,478	—	19
1,744	—	4,071	—	14,091	10	1,032	104	20
1,136	—	23,825	4,706	37,605	10,456	7,191	—	21
2,451	—	16,348	—	67,867	635	5,544	—	22
57,620	119	625,181	4,706	766,289	11,101	85,245	104	23
2,297	—	17,280	—	2,754	—	2,117	—	24
872	—	7,512	—	22,131	—	670	—	25
498	—	2,210	—	470	—	270	—	26
2,052	—	16,803	—	2,159	—	1,379	—	27
8,884	379	134,371	—	115,072	34,453	13,620	—	28
—	—	29,033	—	—	—	—	—	29
2,110	—	122,475	—	27,327	666	4,463	—	30
622	—	7,008	—	6,715	—	540	—	31
—	—	27,831	27,831	9,670	9,670	1,386	1,381	32
1,381	17	17,262	—	9,606	43 <sup>2</sup>	3,814	—	33
18,716	396	381,785	27,831	195,904	44,832	28,259	1,381	34
1,321	—	3,878	—	7,402	61	511	—	35
530	—	13,725	—	12,898	1,084	2,859	—	36
127	—	1,812	1,580	374	—	301	—	37
155	—	7,634	—	5,500	1,597	11,564	53	38
2,133	—	27,049	1,580	26,174	2,742	15,235	53	39
64,890	51,375	417,330	408,040	627,742	592,292	62,701	57,288	40
23,552	—	281,635	5,621	288,994	25	38,205	186	41
780	141	490	—	13,597	—	952	—	42
460	—	2,742 <sup>2</sup>	—	47,623	—	1,190	—	43
1,511	—	53,427	615	38,038	54	7,872	—	44
92,993	51,516	750,140	414,276	1,015,994	592,371	110,920	57,474	45

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968<sup>1</sup> - Continued

No.	Function	Saskatchewan		Alberta		British Columbia	
		Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>
		thousands of dollars					
	General government services:						
1	Executive and administrative .....	11,444	—	7,074	—	32,757	—
2	Legislative .....	1,974	—	2,248	—	882	—
3	Research, planning and statistics .....	166	—	4,611	—	362	—
4	Totals, general government services .....	13,584	—	13,933	—	34,001	—
	Protection of persons and property:						
5	Law enforcement .....	2,368	—	6,056	—	4,808	—
	Corrections:						
6	Juvenile delinquents .....	166	—	3,000	—	2,402	—
7	Other .....	2,072	3	5,501	—	10,347	—
8	Police .....	3,187	—	4,248	49	4,745	—
9	Fire .....	172	—	193	—	185	—
10	Other .....	3,724	—	11,394	—	6,308	—
11	Totals, protection of persons and property .....	11,689	3	30,392	49	28,795	—
	Transportation and communications:						
12	Air .....	71	49	189	—	—	—
13	Road .....	65,035	14,348	98,620	16,456	95,087	646
14	Rail .....	—	—	—	—	—	—
15	Water .....	228	—	283	—	37,280	—
16	Telecommunications .....	569	—	—	—	—	—
17	Other .....	—	—	—	—	—	—
18	Totals, transportation and communications .....	65,903	14,397	99,092	16,456	132,367	646
	Health:						
19	Hospital care .....	83,804	4	152,816	—	142,530	—
20	General health .....	1,518	—	1,525	—	2,870	—
21	Public health .....	6,905	204	10,810	2,076	9,541	511
22	Medical, dental and allied services .....	26,226	—	3,903	113	32,087	—
23	Totals, health .....	118,453	208	169,054	2,189	187,028	511
	Social welfare:						
24	Old age assistance — Pensions .....	797	—	2,594	—	3,068	—
25	Other aid to the aged .....	1,089	—	1,769	—	8,659	—
26	Aid to the blind — Pensions .....	157	—	352	—	424	—
27	Aid to the disabled — Pensions .....	310	—	2,089	—	2,190	—
28	Aid to the unemployed and unemployables .....	21,882	1,845	51,631	2,755	44,688	30,697
29	Mothers' allowances .....	—	—	219	—	—	—
30	Child welfare .....	2,860	—	6,604	—	11,925	—
31	Labour .....	384	—	674	—	1,157	—
32	Winter work projects .....	1,907	1,907	2,840	2,840	664	664
33	Other .....	4,014	2	6,039	575	3,899	—
34	Totals, social welfare .....	33,400	3,754	74,811	6,170	76,674	31,361
	Recreational and cultural services:						
35	Archives, art galleries, museums and libraries .....	1,039	—	3,112	647	3,473	—
36	Parks, beaches and other recreational areas .....	4,699	700	2,922	87	3,409	56
37	Physical culture .....	—	—	59	—	346	—
38	Other .....	3,286	886	2,128	—	329	—
39	Totals, recreational and cultural services .....	9,024	1,586	8,221	734	7,557	56
	Education:						
40	Schools operated by local authorities .....	70,790	68,051	141,147	135,067	110,793	105,374
41	Universities, colleges and other schools .....	26,558	—	126,393	—	73,753	4,666
42	Education of the handicapped .....	794	—	1,095	—	1,103	—
43	Contributions to teachers' superannuation and pensions .....	1,383	—	3,399	—	5,021	—
44	Other .....	2,943	—	1,850	—	2,693	—
45	Totals, education .....	102,468	68,051	273,884	135,067	193,363	110,040

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968<sup>1</sup> - Continued

Sub-total		Yukon		Northwest Territories		Total		No.
Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	
thousands of dollars								
270,722	330	1,262	—	1,149	70	273,133	400	1
22,444	—	55	—	127	—	22,626	—	2
7,544	—	35	—	—	—	7,579	—	3
300,710	330	1,352	—	1,276	70	303,338	400	4
56,480	10	35	—	333	—	56,848	10	5
20,331	—	4	—	—	—	20,335	—	6
63,721	895	399	—	704	—	64,824	895	7
93,059	609	—	—	631	—	93,690	609	8
3,798	1,607	17	—	150	—	3,965	1,607	9
73,844	34	26	—	31	—	73,901	34	10
311,233	3,155	481	—	1,849	—	313,563	3,155	11
4,185	49	2	—	—	—	4,187	49	12
1,239,178	178,790	2,321	1	429	303	1,241,928	179,094	13
10,083	—	—	—	—	—	10,083	—	14
40,208	—	11	—	—	—	40,219	—	15
609	—	2	—	—	—	611	—	16
1,109	—	—	—	—	—	1,109	—	17
1,295,372	178,839	2,336	1	429	303	1,298,137	179,143	18
1,837,027	2,841	757	—	1,752	—	1,839,536	2,841	19
33,374	114	187	—	7	—	33,568	114	20
105,303	18,579	123	—	1,362	340	106,788	18,919	21
160,600	748	8	—	93	—	160,701	748	22
2,136,304	22,282	1,075	—	3,214	340	2,140,593	22,622	23
36,092	—	12	—	95	—	36,199	—	24
46,150	—	33	—	5	—	46,188	—	25
5,615	—	5	—	31	—	5,651	—	26
31,657	—	3	—	22	—	31,682	—	27
435,567	74,396	90	—	255	—	435,912	74,396	28
29,252	—	—	—	—	—	29,252	—	29
184,213	666	294	—	102	—	184,609	666	30
17,660	—	—	—	—	—	17,660	—	31
45,614	45,609	—	—	128	128	45,742	45,737	32
50,241	637	198	—	146	—	50,585	637	33
882,061	121,308	635	—	784	128	883,480	121,436	34
24,205	708	114	—	337	—	24,656	708	35
43,098	1,944	93	—	76	—	43,267	1,944	36
3,448	1,584	57	—	128	—	3,633	1,584	37
32,972	2,536	3	—	220	—	33,195	2,536	38
103,723	6,772	267	—	761	—	104,751	6,772	39
1,589,176	1,504,021	3,536	—	324 <sup>4</sup>	324 <sup>2</sup>	1,593,036	1,504,345	40
937,154	10,498	694	—	3,075	—	940,923	10,498	41
20,203	141	4	—	20	—	20,227	141	42
59,377	—	—	—	—	—	59,377	—	43
117,087	669	76	—	447	2	117,610	671	44
2,722,997	1,515,329	4,310	—	3,866	326	2,731,173	1,515,655	45



TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968<sup>1</sup> - Continued

No.	Function	Newfoundland		Prince Edward Island		Nova Scotia	
		Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>
		thousands of dollars					
	Natural resources and primary industries:						
46	Fish and game .....	6,217	—	375	—	4,289	—
47	Forests .....	3,788	—	182	—	3,819	—
48	Lands: settlement and agriculture .....	2,210	492	2,016	—	4,805	—
49	Minerals and mines .....	995	—	—	—	1,203	—
50	Water resources .....	4	—	—	—	208	—
51	Other .....	267	—	—	—	70	—
52	Totals, natural resources and primary industries	13,481	492	2,573	—	14,394	—
53	Trade and industrial development .....	7,377	—	655	12	3,537	—
54	Local government planning and development .....	913	49	89	—	563	172
	Debt charges (excluding retirements):						
55	Commission on sale of securities and other management charges .....	680	—	7	—	22	—
56	Discount on securities sold (or amount amortized) .....	—	—	59	—	647	—
57	Premium on securities purchased (or amount amortized) .....	—	—	6	—	—	—
58	Interest .....	18,095	—	5,698	2	28,540	—
59	Loss on foreign exchange .....	—	—	—	—	576	—
60	Totals, debt charges (excluding retirements) .....	18,775	—	5,770	2	29,785	—
61	Own enterprises <sup>3</sup> .....	5,693	—	35	—	3,470	—
	Other expenditures:						
62	Housing .....	2,672	—	1	—	162	—
63	Emergency measures .....	119	—	25	—	174	—
64	Home owners' subsidies .....	—	—	—	—	—	—
65	Other <sup>4</sup> .....	633	468	— 28	—	228	17
66	Totals, other expenditures .....	3,424	468	— 2	—	564	36
67	Totals, items 1-66 .....	300,433	—	52,994	—	317,879	—
68	Totals, conditional transfers .....	—	40,161	—	7,835	—	51,617
	Unconditional transfers:						
69	Shared-revenue contributions <sup>10</sup> .....	—	—	—	—	11	11
70	Subsidies .....	3,629	3,629	499	499	4,759	4,759
71	Grants-in-lieu of taxes on provincial government property .....	—	—	20	20	327	327
72	Totals, unconditional transfers .....	3,629	3,629	519	519	5,097	5,097
73	Totals, transfers (item 68 and 72) .....	3,629	43,790	519	8,354	5,097	56,714
74	Gross general expenditure .....	304,062	—	53,513	—	322,976	—
	Less:						
	Revenue derived from expenditure functions and applied thereto:						
75	Own-source revenue deduction .....	3,023	—	2,756	—	14,890	—
76	Cost of services provided .....	301,039	—	50,757	—	308,086	—
77	Population (000's) <sup>11</sup> .....	500	—	109	—	757	—
78	Gross general expenditure per capita .....	\$ 608	—	\$ 491	—	\$ 427	—
79	Cost of services provided per capita .....	\$ 602	—	\$ 466	—	\$ 407	—

See footnote(s) at end of table.



TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968<sup>1</sup> - Continued

New Brunswick		Quebec		Ontario		Manitoba		No.
Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	
thousands of dollars								
1,005	—	12,344	—	1,403	24	985	—	46
4,239	—	24,836	39	43,627	117	2,184	—	47
6,817	—	66,152	20,394	31,232	1,473	9,397	—	48
438	—	4,438	—	3,804	—	575	—	49
240	47	4,550	107	12,269	9,597 <sup>6</sup>	12,412	77 <sup>2</sup>	50
761	—	4,219	—	1,108	—	1,852	—	51
13,500	47	116,539	20,540	93,443	11,211	27,405	77	52
1,650	—	13,283	—	14,540	—	5,095	56	53
1,521	198	3,743	250	9,571	6,061	2,454	315	54
340	—	165	—	100	—	104	—	55
459	—	2,723	—	1,640	—	1,745	—	56
—	—	—	—	—	—	127	—	57
22,026	—	92,415	3,027 <sup>7</sup>	151,792	—	18,911	—	58
22	—	806	—	532	—	87	—	59
22,847	—	96,109	3,027	154,064	—	20,974	—	60
6,367	—	—	—	1,031	—	—	—	61
208	—	9,219	1,813	4,266	—	111	—	62
159	—	2,060	1,029	2,174	1,388	313	—	63
—	—	—	—	—	—	—	—	64
1,121	533	7,908	2,832	5,414	5,200	1,815	—	65
1,486	533	19,187	5,674	11,854	6,588	2,239	—	66
307,046	—	2,531,533	—	2,939,098	—	369,722	—	67
—	52,843	—	491,905	—	799,555	—	68,629	68
—	—	—	—	1,490	1,490	—	—	69
11,807	11,807	118,974 <sup>11</sup>	118,974	48,499	48,499	3,307	3,307	70
—	—	1,453	1,453	2,453	2,453	5,604	5,604	71
11,807	11,807	120,427	120,427	52,442	52,442	8,911	8,911	72
11,807	64,650	120,427	612,332	52,442	851,997	8,911	77,540	73
318,853	—	2,651,960	—	2,991,540	—	378,633	—	74
3,772	—	11,522	—	100,079	—	13,728	—	75
315,081	—	2,640,438	—	2,891,461	—	364,905	—	76
620	—	5,868	—	7,149	—	963	—	77
514	—	452	—	418	—	393	—	78
508	—	450	—	404	—	379	—	79

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968<sup>1</sup> - Concluded

No.	Function	Saskatchewan		Alberta		British Columbia	
		Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>
		thousands of dollars					
	Natural resources and primary industries:						
46	Fish and game .....	670	—	1,566	—	3,230	—
47	Forests .....	2,236	—	11,884	—	30,425	—
48	Lands: settlement and agriculture .....	10,287	113 <sup>2</sup>	14,789	397	10,780	8
49	Minerals and mines .....	3,045	—	5,177	—	2,803	—
50	Water resources .....	4,719	575	5,176	—	4,761	—
51	Other .....	3,635	—	1,104	—	339	—
52	Totals, natural resources and primary industries	24,592	688	39,696	397	52,338	8
53	Trade and industrial development .....	2,217	85 <sup>2</sup>	4,419	—	4,396	—
54	Local government planning and development .....	1,968	510	2,879	355	2,460	40
	Debt charges (excluding retirements):						
55	Commission on sale of securities and other management charges .....	200	—	140	—	—	—
56	Discount on securities sold (or amount amortized) .....	783	—	11	—	—	—
57	Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—
58	Interest .....	34,106	—	2,450	—	35	—
59	Loss on foreign exchange .....	274	—	—	—	—	—
60	Totals, debt charges (excluding retirements) .....	35,363	—	2,601	—	35	—
61	Own enterprises <sup>8</sup> .....	—	—	—	—	1,000	—
	Other expenditures:						
62	Housing .....	74	—	1,106	1,016	10,000	—
63	Emergency measures .....	104	18	803	284	740	473
64	Home owners' subsidies .....	8,577	—	11,846	—	41,491	—
65	Other <sup>9</sup> .....	—	—	2	—	366	—
66	Totals, other expenditures .....	8,755	18	13,757	1,300	52,597	473
67	Totals, items 1-66 .....	427,416	—	732,739	—	772,611	—
68	Totals, conditional transfers .....	—	89,300	—	162,717	—	143,135
	Unconditional transfers:						
69	Shared-revenue contributions <sup>10</sup> .....	—	—	154	154	—	—
70	Subsidies .....	—	—	25,085	25,085	27,844	27,844
71	Grants-in-lieu of taxes on provincial government property .....	—	—	2,123	2,123	—	—
72	Totals, unconditional transfers .....	—	—	27,362	27,362	27,844	27,844
73	Totals, transfers (items 68 and 72) .....	—	89,300	27,362	190,079	27,844	170,979
74	Gross general expenditure .....	427,416		760,101		800,455	
	Less:						
	Revenue derived from expenditure functions and applied thereto:						
75	Own-source revenue deduction .....	41,144		31,821		12,189	
76	Cost of services provided .....	386,272		728,280		788,266	
77	Population (000's) <sup>12</sup> .....	958		1,490		1,947	
78	Gross general expenditure per capita .....	\$ 446		510		411	
79	Cost of services provided per capita .....	\$ 403		489		405	

<sup>1</sup> Not comparable with budgetary expenditure totals appearing in provincial Public Accounts. See further explanation in Introduction to this report.<sup>2</sup> Transfers made to local governments in all cases except the following which were made to the Federal Government: Ont. 38 annuities and bonuses to Indians, 65 grants-in-aid, remedial works; Man. 77 water storage charges; Sask. 9 South Sask. River Project, 85 transportation costs of persons who have emigrated from the U.K. to Saskatchewan.<sup>3</sup> Replaced by "Social Assistance" which is included in item 28.<sup>4</sup> 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.<sup>5</sup> Excess of teachers' contributions over payments of pensions, etc.<sup>6</sup> Includes 9,593 transfers to conservation authorities.<sup>7</sup> 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, 1968<sup>1</sup> - Concluded

Sub-total		Yukon		Northwest Territories		Total		No.
Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	Gross expenditure including transfers	Transfers to other governments <sup>2</sup>	
thousands of dollars								
32,084	24	38	—	124	—	32,246	24	46
127,220	156	28	—	—	—	127,248	156	47
158,485	22,877	30	—	—	—	158,515	22,877	48
22,478	—	17	—	—	—	22,495	—	49
44,339	10,403	—	—	—	—	44,339	10,403	50
13,355	—	—	—	—	—	13,355	—	51
397,961	33,460	113	—	124	—	398,198	33,460	52
57,169	153	117	—	154	—	57,440	153	53
26,161	7,950	172	76	41	—	26,374	8,026	54
1,758	—	—	—	—	—	1,758	—	55
8,067	—	—	—	—	—	8,067	—	56
133	—	—	—	—	—	133	—	57
374,068	3,029	456	—	480	—	375,004	3,029	58
2,297	—	—	—	—	—	2,297	—	59
386,323	3,029	456	—	480	—	387,259	3,029	60
17,596	—	—	—	—	—	17,596	—	61
27,317	2,829	466	—	712	—	28,995	2,829	62
2,871	3,211	2	—	13	—	6,686	3,211	63
61,914	—	—	—	—	—	61,914	—	64
17,459	9,050	128	—	263	—	17,850	9,050	65
113,861	15,090	596	—	988	—	115,445	15,090	66
8,751,471	—	11,910	—	13,966	—	8,777,347	—	67
—	1,907,697	—	77	—	1,167	—	1,908,941	68
1,655	1,655	—	—	—	—	1,655	1,655	69
244,403	244,403	226	226	255	255	244,884	244,884	70
11,980	11,980	—	—	18	18	11,998	11,998	71
258,038	258,038	226	226	273	273	258,537	258,537	72
258,038	2,165,735	226	303	273	1,440	258,537	2,167,478	73
9,009,509	—	12,136	—	14,239	—	9,035,884	—	74
234,924	—	117	—	90	—	235,131	—	75
8,774,585	—	12,019	—	14,149	—	8,800,753	—	76
20,361	—	15	—	29	—	20,405	—	77
442	—	809	—	491	—	443	—	78
431	—	801	—	488	—	431	—	79

<sup>1</sup> Consists of: Nfld. Harmon Corp. 1,100, St. John's Housing 13, Northern Labrador Services 379 (net), Nfld. and Labrador Rural Electricity Authority 4,201; P.E.I. Industrial Corp. 35; N.S. Industrial Estates Ltd. 3,470; N.B. Industrial Development Corp. 6,367; Ont. Hydro Electric Power Comm. 1,031; B.C. Hydro and Power Authority 1,000.

<sup>2</sup> Includes: Nfld. municipal centennial projects 609; P.E.I. centennial projects 173, refund-rural electrification 201, N.S. centennial projects 177; N.B. centennial grants 1,037; Que. Quebec pavilion Expo 67 1,932, visit of chiefs of state 1,483, centennial projects 4,273; Ont. centennial grants 5,167; Man. flood control expenditure 1,810; B.C. centennial celebrations 250, University Endowment Lands Administration 411, contributions from other provinces (not specified) 478; N.W.T. centennial observances 227, flood assistance 36.

<sup>10</sup> Shared-revenue contributions: N.S. share of crown land leases: Ont. share of liquor licenses; Alta. share of liquor fines.

<sup>11</sup> Subsidies: Que. represents compensation payable to municipalities in lieu of the right to impose a retail sales tax 113,621, special grant to the City of Montreal 3,850, City of Quebec 503 and City of Laval 1,000.

<sup>12</sup> Population at June 1, 1967, per 1967 Census.



**TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1968**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	<b>Provincial ordinary revenue per public accounts .....</b>	<b>221,339</b>	<b>43,527</b>	<b>221,642</b>	<b>258,849</b>
	<b>To arrive at "gross general revenue":</b>				
	<b>Add:</b>				
2	Revenue of administrative or special funds <sup>1</sup> .....	7,135	6,043	4,200	5,438
3	Capital account revenue .....	19,668	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts .....	213	—	64,409	2,526
5	Revenue deducted from capital expenditure in public accounts .....	—	3,376	29,172	28,046
6	Expenditure deducted from revenue in public accounts ....	402	175	915	1,208
7	Unremitted revenue from liquor operations .....	—	—	1,653	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act .....	—	608	1,122	4,738
9	Liquor board revenue other than from liquor sales .....	—	—	205	—
10	Other .....	—	—	—	27
11	<b>Totals, additions .....</b>	<b>27,418</b>	<b>10,202</b>	<b>101,676</b>	<b>41,983</b>
	<b>Deduct:</b>				
12	Refunds of current year's expenditure included in revenue in public accounts .....	—	3,191	13,294	3,339
13	Refunds of current year's revenue included in expenditure in public accounts .....	4,435	65	—	—
14	Sinking fund earnings included in revenue in public accounts .....	—	4	—	—
15	Revenue of working capital funds to be offset against expenditure .....	—	—	266	205
16	Profits of working capital funds taken into revenue in public accounts .....	381	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	600	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts .....	2,062	—	—	1,619
19	To deduct amount turned over by liquor board in excess of profits on sales .....	856	—	—	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act .....	25	—	—	—
21	Non-revenue and surplus receipts .....	1,540	31	31	12,576 <sup>3</sup>
22	Non-revenue items - Repayments of loans and advances .....	246	—	—	—
23	Non-revenue items included in capital account .....	—	—	—	—
	<b>Interfund eliminations:</b>				
24	Special fund expenditure included in provincial ordinary revenue .....	6,933	177	—	—
25	Provincial ordinary expenditure included in special fund revenue .....	—	1,762	339	2,745
26	Provincial ordinary expenditure included in capital revenue .....	—	—	—	—
27	Intervote transfer .....	—	—	—	—
28	<b>Totals, deductions .....</b>	<b>17,078</b>	<b>5,230</b>	<b>13,930</b>	<b>20,484</b>
29	<b>Gross general revenue (Table 1, item 45) .....</b>	<b>231,679</b>	<b>48,499</b>	<b>309,388</b>	<b>280,348</b>
	<b>To arrive at "net general revenue":</b>				
	<b>Deduct:</b>				
30	Total deductions (Table 1, item 52) .....	67,009	15,433	99,434	68,690
31	<b>Net general revenue (Table 1, item 53) .....</b>	<b>164,670</b>	<b>33,066</b>	<b>209,954</b>	<b>211,658</b>

<sup>1</sup> See Appendix B, page 77 for a complete listing of the administrative or special funds included in these statistics.

<sup>2</sup> Amortization account, grant from federal government.

<sup>3</sup> Includes municipal real property and business assessment tax 10,359 collected on behalf of municipalities. See also Table 4, item 20.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year  
Ended March 31, 1968

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2,314,670	2,144,607	346,526	311,596	684,514	810,165	11,133	5,777	1
3,725	551,284	75,561	98,135	9,043	29,052	—	—	2
109	2,265	84,386	—	115,221	—	—	6,937	3
134,372	323,144	12,732	64,320	—	12,010	—	—	4
44,648	20,981	4,520	4,905	—	—	—	—	5
14,773	15,355	2,071	1,945	1,272	3,994	—	—	6
—	—	—	—	—	152	—	—	7
6,285	128	—	2,434	—	—	—	—	8
—	1,490	7	194	59	—	—	—	9
—	—	2,287	11	—	—	—	679 <sup>2</sup>	10
203,912	914,647	181,564	171,944	125,595	45,208	—	7,616	11
8,289	4,450	1,028	3,343	7,984	9,084	847	329	12
59	6,203	—	—	—	—	—	—	13
7,182	3,135	—	—	—	—	—	—	14
—	—	7	—	—	—	—	—	15
—	—	—	170	267	—	—	—	16
—	—	—	—	9,188	—	—	—	17
2,789	—	—	502	20,990	—	—	—	18
—	—	—	—	—	—	—	—	19
—	—	—	10	—	—	—	563	20
8,808 <sup>4</sup>	1,271	377	1,004	385	2,585	16	73	21
—	—	—	—	74,759	—	—	98	22
—	—	70,000 <sup>5</sup>	—	30,939 <sup>6</sup>	—	—	—	23
—	30,124	74	2,801	911	—	—	—	24
—	117,587	55,788	42,824	—	14,640	—	—	25
—	—	9,884	—	—	—	—	—	26
—	—	—	—	4,486	—	—	—	27
27,127	162,770	137,158	50,654	149,909	26,309	863	1,063	28
2,491,455	2,896,484	390,932	432,886	660,200	829,064	10,270	12,330	29
203,457	600,802	99,262	121,506	162,817	138,169	2,547	3,562	30
2,287,998	2,295,682	291,670	311,380	497,383	690,895	7,723	8,768	31

<sup>4</sup> Includes refunds of previous years' expenditure 8,087 and repayment of loans 721.

<sup>5</sup> Includes revenue from: investments and secured accounts 19,613, sale of provincial debentures 40,905, public works and undertakings 5,517, capital surplus 2,687.

<sup>6</sup> Represents sale of investments.



**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for  
Fiscal Year Ended March 31, 1968**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	<b>Provincial ordinary expenditure per public accounts .....</b>	<b>216,099</b>	<b>44,084</b>	<b>203,112</b>	<b>263,860</b>
	<b>To arrive at "gross general expenditure":</b>				
	<b>Add:</b>				
2	Expenditure of administrative or special funds <sup>1</sup> .....	23,342	6,422	5,053	6,951
3	Capital account expenditure .....	122,400	6,357	31,515	48,542
4	Revenue deducted from ordinary expenditure in public accounts .....	213	—	64,409	2,526
5	Revenue deducted from capital expenditure in public accounts .....	—	3,376	29,172	28,046
6	Expenditure deducted from revenue in public accounts ...	402	175	915	1,208
7	Items charged to surplus account by province .....	—	—	—	—
8	Deficits of working capital funds not taken into expend- iture .....	—	—	841	240
9	Liquor board expenditure other than liquor selling costs	—	—	1,858	—
10	Other .....	—	—	—	—
11	<b>Totals, additions .....</b>	<b>146,357</b>	<b>16,330</b>	<b>133,763</b>	<b>87,513</b>
	<b>Deduct:</b>				
12	Refunds of current year's expenditure included in revenue in public accounts .....	—	3,191	13,294	3,339
13	Refunds of current year's revenue included in expenditure in public accounts .....	4,435	65	—	—
14	Debt retirement included in ordinary expenditure .....	11,406	1,653	—	10,572
15	Revenue of working capital funds to be offset against expenditure .....	—	—	266	205
16	Operating surplus of working capital funds to be offset against expenditure .....	381	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	600	—	—	—
18	Employees' contributions to superannuation plan to be offset against expenditure .....	2,062	—	—	1,619
19	Contributions to liquor boards offset against liquor profits .....	—	—	—	—
20	Non-expenditure and surplus payments .....	32,577 <sup>5</sup>	53	—	14,040 <sup>6</sup>
21	Non-expenditure items included in capital account .....	—	—	—	—
	<b>Interfund eliminations:</b>				
22	Special fund expenditure included in provincial ordinary revenue .....	6,933	177	—	—
23	Provincial ordinary expenditure included in special fund revenue .....	—	1,762	339	2,745
24	Provincial ordinary expenditure included in capital revenue .....	—	—	—	—
25	Intervote transfer .....	—	—	—	—
26	<b>Totals, deductions .....</b>	<b>58,394</b>	<b>6,901</b>	<b>13,899</b>	<b>32,520</b>
27	<b>Gross general expenditure (Table 2, item 74) .....</b>	<b>304,062</b>	<b>53,513</b>	<b>322,976</b>	<b>318,853</b>
	<b>To arrive at "cost of services provided":</b>				
	<b>Deduct:</b>				
28	Total deductions (Table 1, item 48) .....	3,023	2,756	14,890	3,772
29	<b>Cost of services provided (Table 2, item 76) .....</b>	<b>301,039</b>	<b>50,757</b>	<b>308,086</b>	<b>315,081</b>

<sup>1</sup> See Appendix B, page 77 for a complete listing of the administrative or special funds included in these statistics.

<sup>2</sup> Represents extraordinary expenditure on education under the University Investments Financing Act.

<sup>3</sup> Special expenditure re housing account.

<sup>4</sup> Debt retirement 13,000 was charged to surplus.

<sup>5</sup> Includes loans to Newfoundland Industrial Development Corporation 17,950, Newfoundland Municipal Financing Corporation 5,000, Newfoundland and Labrador Housing Corporation 2,174 and investments in Churchill Falls 6,440.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for Fiscal Year Ended March 31, 1968**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2,217,661	1,931,620	345,565	262,005	635,122	780,806	9,396	10,174	1
3,874	536,262	75,308	94,464	9,245	28,662	—	—	2
247,614	364,582	79,705	49,335	236,765	—	3,131	3,892	3
134,372	323,144	12,732	64,320	—	12,010	—	—	4
44,648	20,981	4,520	4,905	—	—	—	—	5
14,773	15,355	2,071	1,945	1,272	3,994	—	—	6
—	—	2,000	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,490	—	311	—	117	—	—	9
34,332 <sup>2</sup>	—	—	—	—	—	456	518 <sup>3</sup>	10
479,613	1,261,814	176,336	215,280	247,282	44,783	3,587	4,410	11
8,289	4,450	1,028	3,343	7,984	9,084	847	329	12
59	6,203	—	—	—	—	—	—	13
24,319	43,000	6,463	—	1,616	—	—	—	14
—	—	7	—	—	—	—	—	15
—	—	—	170	267	—	—	—	16
—	—	—	—	8,622	—	—	—	17
2,789	—	—	502	20,990	—	—	—	18
—	—	—	—	—	—	—	—	19
9,858 <sup>7</sup>	530	271	229	1,148	1,410	—	16	20
—	—	69,753 <sup>8</sup>	—	76,279 <sup>9</sup>	—	—	—	21
—	30,124	74	2,801	911	—	—	—	22
—	117,587	55,788	42,824	—	14,640	—	—	23
—	—	9,884	—	—	—	—	—	24
—	—	—	—	4,486	—	—	—	25
45,314	201,894	143,268	49,869	122,303	25,134	847	345	26
2,651,960	2,991,540	378,633	427,416	760,101	800,455	12,136	14,239	27
11,522	100,079	13,728	41,144	31,821	12,189	117	90	28
2,640,438	2,891,461	364,905	386,272	728,280	788,266	12,019	14,149	29

<sup>1</sup> Includes municipal real property and business assessment tax 10,359, remitted to municipalities, after collecting same on their behalf. See also Table 3, item 21.

<sup>2</sup> Includes allowance for doubtful accounts 8,896 and uncollected interest on advances 815.

<sup>3</sup> Includes expenditures on investment and secured accounts 37,666, public debt and treasury bills 26,398, capitalization of school lands 172, and offsets relating to public works expenditures 5,517.

<sup>4</sup> Includes recoverable advances and payments under guarantees 52,393, working advances 20,477, and purchase of investments 3,409.



**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year  
Ended March 31, 1968**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada:				
	Unconditional transfers:				
	Statutory subsidies:				
1	Under B.N.A. Act .....	1,656	657	2,132	1,745
2	Newfoundland additional grant .....	8,000	—	—	—
3	<b>Sub-totals</b> .....	<b>9,656</b>	<b>657</b>	<b>2,132</b>	<b>1,745</b>
	Federal-Provincial Fiscal Arrangements Act 1967:				
	For fiscal year 1967-68:				
4	Share of federal estate tax .....	1,010	231	5,069	1,928
5	Equalization .....	67,781	14,071	77,133	66,317
6	<b>Sub-totals</b> .....	<b>68,791</b>	<b>14,302</b>	<b>82,202</b>	<b>68,245</b>
	Federal-Provincial Fiscal Arrangements Act 1962:				
7	Equalization adjustments 1962-67 .....	—	—	—	—
8	Estate tax .....	—	—	—	—
9	<b>Sub-totals</b> .....	—	—	—	—
10	Federal-Provincial Tax Sharing Adjustment Act 1956:				
	Equalization Adjustments 1957-61 .....	85	12	217	151
	Established Programs (Interim Arrangements Act):				
11	For fiscal year 1967-68 .....	—	—	—	—
12	For fiscal year 1966-67 (adjustments) .....	—	—	—	—
13	For fiscal year 1965-66 (adjustments) .....	—	—	—	—
14	<b>Sub-totals</b> .....	—	—	—	—
15	Share of income tax on power utilities .....	375	66	634	34
16	Grants-in-lieu of taxes on federal property .....	—	—	—	750
17	<b>Totals, unconditional transfers</b> .....	<b>78,907</b>	<b>15,037</b>	<b>85,185</b>	<b>70,925</b>
	Conditional transfers:				
	General government services:				
18	Executive and administrative .....	—	—	—	—
19	Research, planning and statistics .....	280	—	—	—
20	<b>Totals, general government services</b> .....	<b>280</b>	—	—	—
21	Protection of persons and property:				
	<b>Other protection</b> .....	—	—	—	—
22	Transportation and communications:				
	Air .....	—	—	—	—
	Road:				
23	Trans-Canada highway .....	9,431	943	12,899	11,171
24	Railway grade crossing fund .....	750	—	—	—
25	Roads to resources .....	260	—	—	682
26	Trunk highway program .....	2,917	2,205	5,318	8,825
27	Access roads to fishing ports .....	—	105	—	—
28	<b>Totals, transportation and communications</b> .....	<b>13,358</b>	<b>3,253</b>	<b>18,217</b>	<b>20,678</b>
	Health:				
	Hospital care:				
29	Hospital construction .....	2,165	14	647	355
30	Hospital insurance and diagnostic services .....	13,030	3,166	24,480	20,047
31	Contribution to health resources fund .....	—	—	3,243	—
	General health:				
32	Professional training .....	161	18	—	61
33	Public health research .....	68	24	529	31
34	Extension of training facilities and resources .....	—	19	—	—

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year  
Ended March 31, 1968**

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,964	4,624	2,127	2,155	2,955	1,672	23,687	—	—	23,687	1
—	—	—	—	—	—	8,000	—	—	8,000	2
<b>3,964</b>	<b>4,624</b>	<b>2,127</b>	<b>2,155</b>	<b>2,955</b>	<b>1,672</b>	<b>31,687</b>	—	—	<b>31,687</b>	3
13,146	19,807	3,749	2,850	5,890	—	53,680	—	—	53,680	4
230,730	—	43,456	26,438	—	—	525,926	3,876	5,494	535,296	5
<b>243,876</b>	<b>19,807</b>	<b>47,205</b>	<b>29,288</b>	<b>5,890</b>	—	<b>579,606</b>	<b>3,876</b>	<b>5,494</b>	<b>588,976</b>	6
—	—	—	—	1,551	—	1,551	—	—	1,551	7
—	821	—	—	923	—	1,744	—	—	1,744	8
—	<b>821</b>	—	—	<b>2,474</b>	—	<b>3,295</b>	—	—	<b>3,295</b>	9
317	—	203	295	—	—	1,280	—	—	1,280	10
135,037	—	—	—	—	—	135,037	—	—	135,037	11
17,826	—	—	—	—	—	17,826	—	—	17,826	12
102	—	—	—	—	—	102	—	—	102	13
<b>152,965</b>	—	—	—	—	—	<b>152,965</b>	—	—	<b>152,965</b>	14
673	1,576	276	11	2,886	169	6,700	—	—	6,700	15
—	—	—	—	—	400	1,150	—	—	1,150	16
<b>401,795</b>	<b>26,828</b>	<b>49,811</b>	<b>31,749</b>	<b>14,205</b>	<b>2,241</b>	<b>776,683</b>	<b>3,876</b>	<b>5,494</b>	<b>786,053</b>	17
—	27	—	—	—	—	27	—	810	837	18
—	—	—	—	75	—	355	—	—	355	19
—	<b>27</b>	—	—	<b>75</b>	—	<b>382</b>	—	<b>810</b>	<b>1,192</b>	20
<b>12</b>	<b>47</b>	—	<b>36</b>	<b>9</b>	—	<b>104</b>	<b>211</b>	—	<b>315</b>	21
—	—	—	—	164	—	164	—	—	164	22
20,594	4,063	1,351	710	501	466	62,129	1	—	62,130	23
1,726	1,988	—	180	173	314	5,131	—	—	5,131	24
190	239	165	306	79	122	2,043	1,101	—	3,144	25
—	—	725	393	—	—	20,383	15	—	20,398	26
—	—	—	—	—	—	105	—	—	105	27
<b>22,510</b>	<b>6,290</b>	<b>2,241</b>	<b>1,589</b>	<b>917</b>	<b>902</b>	<b>89,955</b>	<b>1,117</b>	—	<b>91,072</b>	28
7,168	6,930	739	1,358	2,074	2,357	23,807	17	425	24,249	29
—	229,809	29,964	31,498	49,939	57,416	459,349	390	1,062	460,801	30
—	494	—	—	—	—	3,737	—	—	3,737	31
—	386	80	87	201	131	1,125	—	—	1,125	32
—	<b>1,549</b>	<b>503</b>	—	—	<b>494</b>	<b>3,198</b>	<b>42</b>	—	<b>3,240</b>	33
—	—	—	—	18	—	37	—	—	37	34



**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year  
Ended March 31, 1968 — Continued**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada — Continued:				
	Conditional transfers — Continued:				
	Health:				
	Public health:				
35	General public health .....	687	185	181	591
36	Tuberculosis control .....	135	20	77	68
37	Mental health .....	147	122	562	306
38	Cancer control .....	4	17	50	67
39	Child and maternal health .....	76	13	71	74
40	Public health research .....	96	—	—	—
	Medical, dental and allied services:				
41	Health resources fund .....	566	85	—	832
42	Medical rehabilitation and crippled children .....	808	12	93	98
43	<b>Totals, health .....</b>	<b>17,943</b>	<b>3,695</b>	<b>29,933</b>	<b>22,530</b>
	Social welfare:				
44	Old age assistance — Pensions .....	990	206	1,089	1,188
45	Other aid to aged .....	—	—	222	—
46	Aid to the blind — Pensions .....	285	46	440	372
47	Aid to the disabled — Pensions .....	465	177	1,564	1,016
48	Aid to unemployed and unemployables .....	—	34	—	—
49	Canada Assistance plan .....	15,670	1,700	6,788	5,573
50	Child welfare .....	721	—	1,393	988
51	Winter works projects in municipalities .....	213	644	—	—
52	Other social welfare .....	245	—	704	39
53	<b>Totals, social welfare .....</b>	<b>18,589</b>	<b>2,807</b>	<b>12,200</b>	<b>9,176</b>
	Recreational and cultural services:				
54	Archives, art galleries, museums and libraries .....	—	—	—	—
55	Parks, beaches and other recreational areas .....	—	94	—	99
56	Physical culture .....	51	25	34	61
	Other:				
57	Centennial commission approved projects .....	2	73	—	—
58	Other .....	—	—	—	—
59	<b>Totals, recreational and cultural services .....</b>	<b>53</b>	<b>192</b>	<b>34</b>	<b>160</b>
	Education:				
	Schools operated by local authorities:				
60	Capital assistance .....	256	—	1,786	2,255
61	Technical and vocational training .....	62	—	9	—
	Universities, colleges and other schools:				
62	Capital assistance to trade and vocational schools .....	999	—	7,710	546
63	Technical and vocational training .....	6,333	683	3,804	3,011
64	Post secondary education .....	1,920	1,635	5,227	2,369
	Education of the handicapped:				
65	Technical and vocational training .....	—	—	51	12
	Other:				
66	Technical and vocational training .....	—	6	2	80
67	<b>Totals, education .....</b>	<b>9,570</b>	<b>2,324</b>	<b>18,589</b>	<b>8,273</b>
	Natural resources and primary industries:				
	Fish and game:				
68	Assistance in construction of fishing vessels .....	454	57	3,239	158
69	Programs and projects shared by provinces .....	—	—	238	45
70	Agriculture and rural development .....	—	—	7	—
	Forests:				
71	Inventory of forest reserves .....	679	—	—	—
72	Agriculture and rural development .....	—	—	458	128
73	Budworm, sawfly and woolly aphid control .....	—	—	—	445

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year  
Ended March 31, 1968 - Continued

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,689	6,407	981	1,015	1,444	1,677	16,857	33	171	17,061	35
-	663	89	78	144	158	1,432	20	-	1,452	36
-	2,785	436	357	739	798	6,252	42	-	6,294	37
-	636	-	97	144	180	1,195	-	-	1,195	38
-	275	80	87	118	76	870	-	-	870	39
-	19	-	325	-	-	440	14	-	454	40
-	3	264	787	1,197	2,062	5,796	-	-	5,796	41
-	146	126	127	67	272	1,749	-	-	1,749	42
10,857	250,102	33,262	35,816	56,083	65,621	525,844	358	1,658	528,060	43
-	1,382	1,057	422	1,412	1,521	9,267	6	48	9,321	44
-	7,712	-	-	-	-	7,934	-	-	7,934	45
-	260	201	106	262	316	2,288	3	23	2,314	46
-	1,097	672	175	847	1,189	7,202	2	11	7,215	47
-	45,235	320	-	2,966	1,806	50,361	90	73	50,524	48
-	41,944	12,196	11,634	20,998	32,720	149,223	83	-	149,306	49
-	12,443	-	1,330	-	-	16,875	-	-	16,875	50
16,345	6,630	1,142	1,297	2,628	2,495	31,394	-	-	31,394	51
-	2,066	56	52	30	94	3,286	32	105	3,423	52
16,345	118,769	15,644	15,016	29,143	40,141	277,830	216	260	278,306	53
12	-	119	-	69	-	200	-	234	434	54
413	118	-	499	35	-	1,257	41	54	1,352	55
-	93	74	-	33	86	457	33	-	490	56
741	-	4,520	-	-	2,458	7,794	-	105	7,899	57
2	108	-	13	22	-	145	-	-	145	58
1,167	319	4,713	512	159	2,544	9,853	74	393	10,320	59
32,488	65,542	-	7,142	-	-	109,469	-	-	109,469	60
-	27	-	4	-	-	102	-	-	102	61
8,202	8,293	3,088	2,835	7,183	5,469	44,325	-	-	44,325	62
46,804	12,709	7,769	3,657	8,169	3,477	96,416	208	31	96,655	63
40,598	19,479	7,103	8,172	15,767	4,423	106,693	-	-	106,693	64
-	1,779	-	20	-	-	1,862	-	-	1,862	65
-	498	-	42	-	20	648	-	-	648	66
128,092	108,327	17,960	21,872	31,119	13,389	359,515	208	31	359,754	67
409	-	-	-	-	-	4,317	-	-	4,317	68
126	-	30	3	-	-	442	-	-	442	69
635	1	60	-	-	-	703	-	-	703	70
-	-	57	-	-	-	736	-	-	736	71
-	306	-	28	16	-	936	-	-	936	72
-	-	-	-	-	34	479	-	-	479	73



**TABLE 5. Amounts transferred from Other Governments for Fiscal Year  
Ended March 31, 1968 - Concluded**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada - Concluded:				
	Conditional transfers - Concluded:				
	National resources and primary industries - Concluded:				
	Lands: settlement and agriculture:				
74	Agriculture and rural development .....	836	255	571	2,859
75	Crop insurance payments .....	—	7	—	—
76	Barberry control .....	—	—	—	—
77	Other agricultural grants .....	12	3	17	17
78	Rabies control .....	—	—	—	—
79	Farm labor agreement .....	—	—	—	—
	Minerals and mines:				
80	Agriculture and rural development .....	—	—	49	—
81	Water resources - Conservation and control .....	—	—	—	—
82	Other natural resources .....	—	—	—	—
83	<b>Totals, natural resources and primary industries .....</b>	<b>1,981</b>	<b>322</b>	<b>4,579</b>	<b>3,652</b>
84	<b>Trade and industrial development .....</b>	<b>—</b>	<b>20</b>	<b>20</b>	<b>—</b>
85	<b>Local government planning and development .....</b>	<b>—</b>	<b>43</b>	<b>—</b>	<b>—</b>
	Other expenditure:				
86	Emergency measures .....	104	19	115	121
87	Housing .....	1,920	—	—	—
	Other:				
88	Centennial projects .....	178	—	75	328
89	Okanagan flood control .....	—	—	—	—
90	<b>Totals, other expenditure .....</b>	<b>2,202</b>	<b>19</b>	<b>190</b>	<b>449</b>
91	Adjustment .....	—	—	—	—
92	<b>Totals, conditional transfers .....</b>	<b>63,976</b>	<b>12,675</b>	<b>83,762</b>	<b>64,918</b>
93	<b>Totals, transfers from Government of Canada .....</b>	<b>142,883</b>	<b>27,712</b>	<b>168,947</b>	<b>135,843</b>
	From Municipal governments:				
	Protection of persons and property:				
94	Corrections .....	—	—	—	—
	Transportation and communications:				
95	Roads .....	—	—	667	—
	Health:				
96	Hospital care .....	—	—	—	—
97	Health units .....	—	2	—	—
	Social welfare:				
98	Other aid to the aged .....	—	—	—	—
99	Aid to the unemployed and unemployables .....	—	—	—	—
100	Child welfare .....	—	—	27	—
	Recreation and cultural services:				
101	Archives, art galleries, museums and libraries .....	10	—	—	—
102	Education - Vocational training .....	—	—	88	—
103	Natural resources and primary industries .....	—	—	—	—
104	Local government, planning and development .....	—	—	—	—
	Other:				
105	Emergency measures .....	—	—	—	—
106	Centennial projects .....	—	—	—	—
107	<b>Totals, transfers from municipal governments .....</b>	<b>10</b>	<b>2</b>	<b>782</b>	<b>—</b>
108	<b>Totals, transfers from other governments .....</b>	<b>142,893</b>	<b>27,714</b>	<b>169,729</b>	<b>135,843</b>

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year  
Ended March 31, 1968 — Concluded

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,006	4,904	1,263	2,109	729	1,319	17,851	—	—	17,851	74
—	131	914	427	424	113	2,016	—	—	2,016	75
—	102	—	—	—	—	102	—	—	102	76
—	30	35	16	35	33	198	—	—	198	77
—	28	—	—	—	—	28	—	—	28	78
—	58	—	—	—	—	58	—	—	58	79
162	—	—	55	—	—	266	16	—	282	80
596	3,303	6,007	1,427	—	68	11,401	—	—	11,401	81
588	—	—	—	—	—	588	—	—	588	82
5,522	8,863	8,366	4,065	1,204	1,567	40,121	16	—	40,137	83
163	88	96	298	30	—	715	—	—	715	84
74	—	—	56	81	—	254	—	—	254	85
1,237	1,728	229	102	764	469	4,888	—	12	4,900	86
22	—	—	—	—	—	1,942	2	270	2,214	87
1,926	2,039	540	—	547	—	5,633	28	38	5,699	88
—	—	—	—	—	68	68	—	—	68	89
3,185	3,767	769	102	1,311	537	12,531	30	320	12,881	90
—	—	—	—	—	1,279	1,279	—	—	1,279	91
187,927	496,599	83,051	79,362	120,133	125,980	1,318,383	2,430	3,472	1,324,285	92
589,722	523,427	132,862	111,111	134,338	128,221	2,095,066	6,306	8,966	2,110,338	93
—	—	—	—	42	—	42	—	—	42	94
2,339	4,124	—	66	—	—	7,196	—	—	7,196	95
—	—	—	—	10,821	—	10,821	—	—	10,821	96
1,555	—	503	—	—	—	2,060	—	—	2,060	97
—	—	121	—	—	—	121	—	—	121	98
—	—	—	934	—	—	934	—	—	934	99
—	—	—	—	—	—	27	—	—	27	100
—	—	—	—	—	—	10	—	—	10	101
—	—	—	—	—	—	88	—	—	88	102
—	—	15	—	—	—	15	—	—	15	103
—	—	1,053	—	—	—	1,053	—	—	1,053	104
114	—	15	—	—	—	129	—	—	129	105
—	—	776	—	—	—	776	—	—	776	106
4,008	4,124	2,483	1,000	10,863	—	23,272	—	—	23,272	107
593,730	527,551	135,345	112,111	145,201	128,221	2,118,338	6,306	8,966	2,133,610	108



TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1968

No.	Function	New-foundland	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 .....	42	—	85	14
2	Other .....	5	—	—	12
3	<b>Totals, protection of persons and property .....</b>	<b>47</b>	<b>—</b>	<b>85</b>	<b>26</b>
	Health:				
4	Hospital care .....	2,096	976	534	836
5	General health .....	—	—	—	—
6	Public health .....	—	—	—	—
7	Medical, dental and allied services .....	—	—	—	—
8	<b>Totals, health .....</b>	<b>2,096</b>	<b>976</b>	<b>534</b>	<b>836</b>
	Social welfare:				
	Old age assistance:				
9	Other aid to aged .....	236	335	—	—
10	Aid to unemployed and unemployables .....	—	—	—	—
11	Child welfare .....	33	—	—	—
12	Other social welfare .....	—	—	—	—
13	<b>Totals, social welfare .....</b>	<b>269</b>	<b>335</b>	<b>—</b>	<b>—</b>
	Recreational and cultural services:				
14	Parks, beaches and other recreational areas .....	—	—	—	—
15	<b>Totals, recreational and cultural services .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
	Education:				
16	Schools operated by local authorities .....	—	18	—	—
17	Universities, colleges and other schools .....	53	76	552	178
18	Education of the handicapped .....	3	—	—	—
19	Other .....	—	—	1,423	—
20	<b>Totals, education .....</b>	<b>56</b>	<b>94</b>	<b>1,975</b>	<b>178</b>
	Natural resources and primary industries:				
21	Lands: settlement and agriculture .....	—	27	—	—
22	<b>Totals, natural resources and primary industries ..</b>	<b>—</b>	<b>27</b>	<b>—</b>	<b>—</b>
23	<b>Totals (Table 1, item 46) .....</b>	<b>2,468</b>	<b>1,432</b>	<b>2,594</b>	<b>1,040</b>
	Interest revenue applied against debt charges:				
24	Amortization of discount on securities sold .....	—	—	41	29
25	Interest .....	555	1,324	12,255	2,703
26	Loss on foreign exchange .....	—	—	—	—
27	<b>Totals, interest revenue .....</b>	<b>555</b>	<b>1,324</b>	<b>12,296</b>	<b>2,732</b>
28	<b>Totals, own source revenue deductions (Table 1, item 48) .....</b>	<b>3,023</b>	<b>2,756</b>	<b>14,890</b>	<b>3,772</b>

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub- total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
-	-	-	-	13	27	181	-	-	181	1
-	3,552	36	50	609	81	4,345	-	-	4,345	2
-	3,552	36	50	622	108	4,526	-	-	4,526	3
2,573	2,468	595	1,223	3,018	3,252	17,571	-	-	17,571	4
-	-	-	-	-	-	-	-	-	-	5
-	-	-	-	-	27	27	-	-	27	6
-	-	-	-	60	-	60	-	-	60	7
2,573	2,468	595	1,223	3,078	3,279	17,658	-	-	17,658	8
-	-	-	225	-	1,433	2,229	-	-	2,229	9
-	-	-	-	32	-	32	-	-	32	10
-	-	-	-	-	-	33	-	-	33	11
-	-	-	-	1	-	1	-	-	1	12
-	-	-	225	33	1,433	2,295	-	-	2,295	13
-	2	-	-	-	-	2	-	-	2	14
-	2	-	-	-	-	2	-	-	2	15
-	-	-	-	-	-	18	-	-	18	16
-	1,822	356	150	1,755	-	4,942	-	-	4,942	17
-	260	-	15	45	40	363	-	-	363	18
-	-	-	-	-	-	1,423	-	-	1,423	19
-	2,082	356	165	1,800	40	6,746	-	-	6,746	20
-	251	-	-	26	71	375	-	-	375	21
-	251	-	-	26	71	375	-	-	375	22
2,573	8,355	987	1,663	5,559	4,931	31,602	-	-	31,602	23
62	-	-	255	-	-	387	-	-	387	24
8,887	91,724	12,741	39,043	26,262	7,258	202,752	117	90	202,959	25
-	-	-	183	-	-	183	-	-	183	26
8,949	91,724	12,741	39,481	26,262	7,258	203,322	117	90	203,529	27
11,522	100,079	13,728	41,144	31,821	12,189	234,924	117	90	235,131	28



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968  
NEWFOUNDLAND**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative .....	10,990	3,334	7,652	—	—	—	4
Legislative .....	724	433	287	4	—	—	—
Research, planning and statistics .....	—	—	—	—	—	—	—
Totals, general government services	11,714	3,767	7,939	4	—	—	4
Protection of persons and property:							
Law enforcement .....	872	280	592	—	—	—	—
Corrections:							
Juvenile delinquents .....	369	255	114	—	—	—	—
Other .....	845	461	384	—	—	—	—
Police .....	3,376	1,326	2,032	—	—	—	18
Fire .....	1,011	622	389	—	—	—	—
Other .....	152	122	22	8	—	—	—
Totals, protection of persons and pro- perty	6,625	3,066	3,533	8	—	—	18
Transportation and communications:							
Air .....	—	—	—	—	—	—	—
Road .....	53,220	7,601	43,924	—	—	1,695	—
Rail .....	—	—	—	—	—	—	—
Water .....	150	—	150	—	—	—	—
Telecommunications .....	—	—	—	—	—	—	—
Other .....	11	—	11	—	—	—	—
Totals, transportation and communi- cations	53,381	7,601	44,085	—	—	1,695	—
Health:							
Hospital care .....	41,967	11,851	10,544	17,153	—	—	2,419
General health .....	754	318	436	—	—	—	—
Public health .....	2,476	922	1,115	3	—	436	—
Medical, dental and allied services .....	4,406	1,975	1,596	835	—	—	—
Totals, health	49,603	15,066	13,691	17,991	—	436	2,419
Social welfare:							
Old age assistance—Pensions .....	1,974	—	—	1,974	—	—	—
Other aid to the aged .....	839	568	271	—	—	—	—
Aid to the blind—Pensions .....	382	—	—	382	—	—	—
Aid to the disabled—Pensions .....	946	—	—	946	—	—	—
Aid to the unemployed and unemploy- ables .....	30,678	—	—	30,678	—	—	—
Mothers' allowances .....	—	—	—	—	—	—	—
Child welfare .....	3,901	242	126	3,533	—	—	—
Labour .....	152	98	54	—	—	—	—
Winter work projects .....	213	—	—	—	—	213	—
Other .....	1,901	1,278	498	125	—	—	—
Totals, social welfare	40,986	2,186	949	37,638	—	213	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	2,303	248	1,930	121	—	—	4
Parks, beaches and other recreational areas .....	1,352	269	1,083	—	—	—	—
Physical culture .....	233	49	132	52	—	—	—
Other .....	1,800	3	1,726	29	—	—	42
Totals, recreational and cultural serv- ices	5,688	569	4,871	202	—	—	46

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
NEWFOUNDLAND - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities...	39,719	410	1,642	1,046	—	36,621 <sup>1</sup>	—
Universities, colleges and other schools	41,179	2,774	33,065	5,340	—	—	—
Education of the handicapped .....	754	342	162	63	—	187 <sup>1</sup>	—
Contributions to teachers' superannua- tion and pensions .....	- 110	—	—	—	—	—	- 110
Other .....	1,231	311	248	672	—	—	—
<b>Totals, education .....</b>	<b>82,773</b>	<b>3,837</b>	<b>35,117</b>	<b>7,121</b>	<b>—</b>	<b>36,808</b>	<b>- 110</b>
Natural resources and primary industries:							
Fish and game .....	6,217	508	3,557	20	565	—	1,567
Forests .....	3,788	764	3,005	19	—	—	—
Lands: settlement and agriculture .....	2,210	532	1,024	36	126	492	—
Minerals and mines .....	995	550	445	—	—	—	—
Water resources .....	4	—	4	—	—	—	—
Other .....	267	161	106	—	—	—	—
<b>Totals, natural resources and primary industries .....</b>	<b>13,481</b>	<b>2,515</b>	<b>8,141</b>	<b>75</b>	<b>691</b>	<b>492</b>	<b>1,567</b>
Trade and industrial development .....	7,377	241	6,565	71	383	—	117
Local government planning and develop- ment .....	913	518	235	2	—	49	109
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges .....	680	—	680	—	—	—	—
Discount on securities sold (or amount amortized) .....	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—	—
Interest .....	18,095	—	—	17,938	—	—	157
Loss on foreign exchange .....	—	—	—	—	—	—	—
<b>Totals, debt charges (excluding reti- rements) .....</b>	<b>18,775</b>	<b>—</b>	<b>680</b>	<b>17,938</b>	<b>—</b>	<b>—</b>	<b>157</b>
Own enterprises .....	5,693	—	1,347	—	—	—	4,346
Other expenditures:							
Housing .....	2,672	68	—	2,046	—	—	558
Emergency measures .....	119	102	15	2	—	—	—
Home owners' subsidy .....	—	—	—	—	—	—	—
Other .....	633	—	145	20	—	468	—
<b>Totals, other expenditures .....</b>	<b>3,424</b>	<b>170</b>	<b>160</b>	<b>2,068</b>	<b>—</b>	<b>468</b>	<b>558</b>
<b>Totals .....</b>	<b>300,433</b>	<b>39,536</b>	<b>127,313</b>	<b>83,118</b>	<b>1,074</b>	<b>40,161</b>	<b>9,231</b>
Unconditional transfers .....	3,629	—	—	—	—	3,629	—
<b>Totals, gross general expenditure</b>	<b>304,062</b>	<b>39,536</b>	<b>127,313</b>	<b>83,118</b>	<b>1,074</b>	<b>43,790</b>	<b>9,231</b>

<sup>1</sup> Represents grants to denominational schools.



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
PRINCE EDWARD ISLAND**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative .....	2,336	737	1,406	—	—	22	171
Legislative .....	244	101	143	—	—	—	—
Research, planning and statistics .....	—	—	—	—	—	—	—
<b>Totals, general government services</b>	<b>2,580</b>	<b>838</b>	<b>1,549</b>	<b>—</b>	<b>—</b>	<b>22</b>	<b>171</b>
Protection of persons and property:							
Law enforcement .....	149	115	34	—	—	—	—
Corrections:							
Juvenile delinquents .....	19	—	—	19	—	—	—
Other .....	119	47	72	—	—	—	—
Police .....	299	—	299	—	—	—	—
Fire .....	31	—	—	—	—	31	—
Other .....	239	128	106	—	—	—	5
<b>Totals, protection of persons and pro- perty</b>	<b>856</b>	<b>290</b>	<b>511</b>	<b>19</b>	<b>—</b>	<b>31</b>	<b>5</b>
Transportation and communications:							
Air .....	—	—	—	—	—	—	—
Road .....	12,212	2,018	10,149	—	—	45	—
Rail .....	—	—	—	—	—	—	—
Water .....	74	—	74	—	—	—	—
Telecommunications .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
<b>Totals, transportation and communica- tions</b>	<b>12,286</b>	<b>2,018</b>	<b>10,223</b>	<b>—</b>	<b>—</b>	<b>45</b>	<b>—</b>
Health:							
Hospital care .....	7,406	1,272	737	5,397	—	—	—
General health .....	191	92	90	9	—	—	—
Public health .....	1,003	566	422	9	—	6	—
Medical, dental and allied services .....	380	65	71	244	—	—	—
<b>Totals, health</b>	<b>8,980</b>	<b>1,995</b>	<b>1,320</b>	<b>5,659</b>	<b>—</b>	<b>6</b>	<b>—</b>
Social welfare:							
Old age assistance - Pensions .....	1,020	—	—	1,020	—	—	—
Other aid to the aged .....	2,164	678	1,486	—	—	—	—
Aid to the blind - Pensions .....	261	—	—	261	—	—	—
Aid to the disabled - Pensions .....	591	—	—	591	—	—	—
Aid to the unemployed and unemploy- ables .....	2,498	11	10	2,477	—	—	—
Mothers' allowances .....	—	—	—	—	—	—	—
Child welfare .....	337	41	8	288	—	—	—
Labour .....	73	40	28	5	—	—	—
Winter work projects .....	1,043	—	—	—	—	1,043	—
Other .....	119	70	23	26	—	—	—
<b>Totals, social welfare</b>	<b>8,106</b>	<b>840</b>	<b>1,555</b>	<b>4,668</b>	<b>—</b>	<b>1,043</b>	<b>—</b>
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	83	55	28	—	—	—	—
Parks, beaches and other recreational areas .....	394	75	314	1	—	4	—
Physical culture .....	70	5	65	—	—	—	—
Other .....	192	60	124	8	—	—	—
<b>Totals, recreational and cultural serv- ices</b>	<b>739</b>	<b>195</b>	<b>531</b>	<b>9</b>	<b>—</b>	<b>4</b>	<b>—</b>

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year Ended March 31, 1968 - Continued**  
**PRINCE EDWARD ISLAND - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
<b>Education:</b>							
Schools operated by local authorities ..	7,628	128	820	10	—	6,670	—
Universities, colleges and other schools	2,453	777	14	1,662	—	—	—
Education of the handicapped .....	44	10	14	20	—	—	—
Contributions to teachers' superannua- tion and pensions .....	1	—	1	—	—	—	—
Other .....	201	103	83	15	—	—	—
<b>Totals, education .....</b>	<b>10,327</b>	<b>1,018</b>	<b>932</b>	<b>1,707</b>	<b>—</b>	<b>6,670</b>	<b>—</b>
<b>Natural resources and primary industries:</b>							
Fish and game .....	375	92	229	4	50	—	—
Forests .....	182	107	75	—	—	—	—
Lands: settlement and agriculture .....	2,016	350	1,086	70	510	—	—
Minerals and mines .....	—	—	—	—	—	—	—
Water resources .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
<b>Totals, natural resources and pri- mary industries .....</b>	<b>2,573</b>	<b>549</b>	<b>1,390</b>	<b>74</b>	<b>560</b>	<b>—</b>	<b>—</b>
<b>Trade and industrial development .....</b>	<b>655</b>	<b>75</b>	<b>401</b>	<b>—</b>	<b>72</b>	<b>12</b>	<b>95</b>
<b>Local government planning and develop- ment .....</b>	<b>89</b>	<b>27</b>	<b>59</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3</b>
<b>Debt charges (excluding retirements):</b>							
Commission on sale of securities and other management charges .....	7	—	7	—	—	—	—
Discount on securities sold (or amount amortized) .....	59	—	59	—	—	—	—
Premium on securities purchased (or amount amortized) .....	6	—	6	—	—	—	—
Interest .....	5,698	—	—	5,696	—	2	—
Loss on foreign exchange .....	—	—	—	—	—	—	—
<b>Totals, debt charges (excluding re- tirements) .....</b>	<b>5,770</b>	<b>—</b>	<b>72</b>	<b>5,696</b>	<b>—</b>	<b>2</b>	<b>—</b>
<b>Own enterprises .....</b>	<b>35</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>35</b>
<b>Other expenditures:</b>							
Housing .....	1	—	1	—	—	—	—
Emergency measures .....	25	18	7	—	—	—	—
Home owners' subsidy .....	—	—	—	—	—	—	—
Other .....	- 28	—	- 28	—	—	—	—
<b>Totals, other expenditures .....</b>	<b>- 2</b>	<b>18</b>	<b>- 20</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Totals .....</b>	<b>52,994</b>	<b>7,863</b>	<b>18,523</b>	<b>17,832</b>	<b>632</b>	<b>7,835</b>	<b>309</b>
<b>Unconditional transfers .....</b>	<b>519</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>519</b>	<b>—</b>
<b>Totals, gross general expenditure .....</b>	<b>53,513</b>	<b>7,863</b>	<b>18,523</b>	<b>17,832</b>	<b>632</b>	<b>8,354</b>	<b>309</b>



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
NOVA SCOTIA**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative .....	8,678	1,328	5,116	1	—	50	2,183
Legislative .....	1,075	1,002	73	—	—	—	—
Research, planning and statistics .....	242	149	93	—	—	—	—
Totals, general government services	9,995	2,479	5,282	1	—	50	2,183
Protection of persons and property:							
Law enforcement .....	1,139	610	521	8	—	—	—
Corrections:							
Juvenile delinquents .....	987	368	542	77	—	—	—
Other .....	23	—	—	23	—	—	—
Police .....	1,740	—	1,740	—	—	—	—
Fire .....	95	71	24	—	—	—	—
Other .....	2,998	2,051	945	2	—	—	—
Totals, protection of persons and prop- erty	6,982	3,100	3,772	110	—	—	—
Transportation and communications:							
Air .....	—	—	—	—	—	—	—
Road .....	63,719	10,797	51,212	—	—	1,057	653
Rail .....	—	—	—	—	—	—	—
Water .....	507	189	201	5	112	—	—
Telecommunications .....	33	27	6	—	—	—	—
Other .....	21	—	—	21	—	—	—
Totals, transportation and communi- cations	64,280	11,013	51,419	26	112	1,057	653
Health:							
Hospital care .....	59,074	11,254	11,158	33,944	—	2,718	—
General health .....	4,578	1,101	3,185	292	—	—	—
Public health .....	3,811	1,881	1,060	686	—	184	—
Medical, dental and allied services .....	1,388	35	1,309	44	—	—	—
Totals, health	68,851	14,271	16,712	34,966	—	2,902	—
Social welfare:							
Old age assistance — Pensions .....	2,191	—	—	2,191	—	—	—
Other aid to the aged .....	445	—	—	445	—	—	—
Aid to the blind — Pensions .....	591	—	—	591	—	—	—
Aid to the disabled — Pensions .....	3,138	—	—	3,138	—	—	—
Aid to the unemployed and unemploy- ables .....	12,243	—	1	7,975	—	4,267	—
Mothers' allowances .....	—	—	—	—	—	—	—
Child welfare .....	2,211	11	269	1,931	—	—	—
Labour .....	335	276	54	5	—	—	—
Winter work projects .....	60	—	—	—	—	60	—
Other .....	2,206	1,956	161	89	—	—	—
Totals, social welfare	23,420	2,243	485	16,365	—	4,327	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	1,083	208	400	475	—	—	—
Parks, beaches and other recreational areas .....	310	95	200	2	—	13	—
Physical culture .....	126	67	23	32	—	4	—
Other .....	384	—	242	142	—	—	—
Totals, recreational and cultural serv- ices	1,903	370	865	651	—	17	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
NOVA SCOTIA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
<b>Education:</b>							
Schools operated by local authorities ...	46,436	1,089	854	1,437	-	43,056	-
Universities, colleges and other schools	34,432	3,626	15,524	15,137	-	-	145
Education of the handicapped .....	594	-	463	131	-	-	-
Contributions to teachers' superannua- tion and pensions .....	3,152	-	159	-	-	-	2,993
Other .....	5,521	430	1,730	3,361	-	-	-
<b>Totals, education .....</b>	<b>90,135</b>	<b>5,145</b>	<b>18,730</b>	<b>20,066</b>	<b>-</b>	<b>43,056</b>	<b>3,138</b>
<b>Natural resources and primary industries:</b>							
Fish and game .....	4,289	709	339	2	-	-	3,239
Forests .....	3,819	2,213	1,294	13	299	-	-
Lands: settlement and agriculture .....	4,805	1,362	1,548	249	300	-	1,346
Minerals and mines .....	1,203	486	714	3	-	-	-
Water resources .....	208	89	119	-	-	-	-
Other .....	70	70	-	-	-	-	-
<b>Totals, natural resources and primary industries .....</b>	<b>14,394</b>	<b>4,929</b>	<b>4,014</b>	<b>267</b>	<b>599</b>	<b>-</b>	<b>4,585</b>
<b>Trade and industrial development .....</b>	<b>3,537</b>	<b>652</b>	<b>2,717</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>121</b>
<b>Local government planning and develop- ment .....</b>	<b>563</b>	<b>233</b>	<b>150</b>	<b>8</b>	<b>-</b>	<b>172</b>	<b>-</b>
<b>Debt charges (excluding retirements):</b>							
Commission on sale of securities and other management charges .....	22	-	22	-	-	-	-
Discount on securities sold (or amount amortized) .....	647	-	647	-	-	-	-
Premium on securities purchased (or amount amortized) .....	-	-	-	-	-	-	-
Interest .....	28,540	-	7	28,533	-	-	-
Loss on foreign exchange .....	576	-	-	-	-	-	576
<b>Totals, debt charges (excluding re- tirements) .....</b>	<b>29,785</b>	<b>-</b>	<b>676</b>	<b>28,533</b>	<b>-</b>	<b>-</b>	<b>576</b>
<b>Own enterprises .....</b>	<b>3,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,470</b>
<b>Other expenditures:</b>							
Housing .....	162	78	83	1	-	-	-
Emergency measures .....	174	89	66	-	-	19	-
Home owners' subsidy .....	-	-	-	-	-	-	-
Other .....	228	-	165	46	-	17	-
<b>Totals, other expenditures .....</b>	<b>564</b>	<b>167</b>	<b>314</b>	<b>47</b>	<b>-</b>	<b>36</b>	<b>-</b>
<b>Totals .....</b>	<b>317,879</b>	<b>44,602</b>	<b>105,136</b>	<b>101,087</b>	<b>711</b>	<b>51,617</b>	<b>14,726</b>
<b>Unconditional transfers .....</b>	<b>5,097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,097</b>	<b>-</b>
<b>Totals, gross general expenditure</b>	<b>322,976</b>	<b>44,602</b>	<b>105,136</b>	<b>101,087</b>	<b>711</b>	<b>56,714</b>	<b>14,726</b>



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
NEW BRUNSWICK**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
<b>General government services:</b>							
Executive and administrative .....	11,026	2,418	7,409	9	—	24	1,166
Legislative .....	1,591	1,176	415	—	—	—	—
Research, planning and statistics .....	—	—	—	—	—	—	—
<b>Totals, general government services</b>	<b>12,617</b>	<b>3,594</b>	<b>7,824</b>	<b>9</b>	<b>—</b>	<b>24</b>	<b>1,166</b>
<b>Protection of persons and property:</b>							
Law enforcement .....	1,599	1,140	449	—	—	10	—
Corrections:							
Juvenile delinquents .....	289	198	83	7	—	—	1
Other .....	680	367	306	7	—	—	—
Police .....	1,437	—	1,437	—	—	—	—
Fire .....	75	51	24	—	—	—	—
Other .....	1,845	1,078	320	439	—	—	8
<b>Totals, protection of persons and property</b>	<b>5,925</b>	<b>2,834</b>	<b>2,619</b>	<b>453</b>	<b>—</b>	<b>10</b>	<b>9</b>
<b>Transportation and communications:</b>							
Air .....	—	—	—	—	—	—	—
Road .....	68,875	11,503	57,228	—	—	—	144
Rail .....	—	—	—	—	—	—	—
Water .....	796	490	301	—	—	—	5
Telecommunications .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
<b>Totals, transportation and communications</b>	<b>69,671</b>	<b>11,993</b>	<b>57,529</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>149</b>
<b>Health:</b>							
Hospital care .....	50,289	5,598	5,108	39,464	—	119	—
General health .....	2,744	1,564	289	872	—	—	19
Public health .....	2,136	1,337	779	20	—	—	—
Medical, dental and allied services .....	2,451	—	2,451	—	—	—	—
<b>Totals, health</b>	<b>57,620</b>	<b>8,499</b>	<b>8,627</b>	<b>40,356</b>	<b>—</b>	<b>119</b>	<b>19</b>
<b>Social welfare:</b>							
Old age assistance - Pensions .....	2,297	—	—	2,297	—	—	—
Other aid to the aged .....	872	185	129	558	—	—	—
Aid to the blind - Pensions .....	498	—	—	498	—	—	—
Aid to the disabled - Pensions .....	2,052	—	—	2,052	—	—	—
Aid to the unemployed and unemploy- ables .....	5,284	164	2	4,739	—	379	—
Mothers' allowances .....	—	—	—	—	—	—	—
Child welfare .....	2,110	423	10	1,677	—	—	—
Labour .....	622	261	361	—	—	—	—
Winter work projects .....	—	—	—	—	—	—	—
Other .....	4,981	632	169	4,163	—	17	—
<b>Totals, social welfare</b>	<b>18,716</b>	<b>1,665</b>	<b>671</b>	<b>15,984</b>	<b>—</b>	<b>396</b>	<b>—</b>
<b>Recreational and cultural services:</b>							
Archives, art galleries, museums and libraries .....	1,321	43	634	644	—	—	—
Parks, beaches and other recreational areas .....	530	185	345	—	—	—	—
Physical culture .....	127	15	76	36	—	—	—
Other .....	155	—	132	23	—	—	—
<b>Totals, recreational and cultural services</b>	<b>2,133</b>	<b>243</b>	<b>1,187</b>	<b>703</b>	<b>—</b>	<b>—</b>	<b>—</b>

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
 Ended March 31, 1968 - Continued  
 NEW BRUNSWICK - Concluded

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities....	64,957	511	12,829	212	—	51,375	30
Universities, colleges and other schools .....	23,485	3,007	3,286	17,192	—	—	—
Education of the handicapped .....	780	—	45	594	—	141	—
Contributions to teachers' superannua- tion and pensions .....	460	—	29	—	—	—	431
Other .....	3,311	698	644	1,969	—	—	—
Totals education .....	92,993	4,216	16,833	19,967	—	51,516	461
Natural resources and primary industries:							
Fish and game .....	1,005	294	632	—	—	—	79
Forests .....	4,239	3,018	1,157	64	—	—	—
Lands; settlement and agriculture .....	6,817	1,601	2,732	349	2,123	—	12
Minerals and mines .....	438	214	224	—	—	—	—
Water resources .....	240	80	113	—	—	47	—
Other .....	761	239	522	—	—	—	—
Totals, natural resources and primary industries .....	13,500	5,446	5,380	413	2,123	47	91
Trade and industrial development.....	1,650	265	1,342	43	—	—	—
Local government planning and develop- ment.....	1,521	1,082	241	—	—	198	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges .....	340	—	27	—	—	—	313
Discount on securities sold (or amount amortized) .....	459	—	459	—	—	—	—
Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—	—
Interest .....	22,026	—	—	22,026	—	—	—
Loss on foreign exchange .....	22	—	22	—	—	—	—
Totals, debt charges (excluding retire- ments) .....	22,847	—	508	22,026	—	—	313
Own enterprises .....	6,367	—	—	—	—	—	6,367
Other expenditures:							
Housing .....	206	—	—	—	—	—	206
Emergency measures .....	159	54	105	—	—	—	—
Home owners' subsidy .....	—	—	—	—	—	—	—
Other .....	1,121	22	415	151	—	533	—
Totals, other expenditures .....	1,486	76	520	151	—	533	206
Totals .....	307,046	39,913	103,281	100,105	2,123	52,843	8,781
Unconditional transfers .....	11,807	—	—	—	—	11,807	—
Totals, gross general expenditure	318,853	39,913	103,281	100,105	2,123	64,650	8,781



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year Ended March 31, 1968 — Continued**  
**QUEBEC**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative .....	86,053	33,064	46,847	378	5,480	—	284
Legislative .....	5,048	4,250	798	—	—	—	—
Research, planning and statistics .....	1,989	1,270	719	—	—	—	—
<b>Totals, general government services</b>	<b>93,090</b>	<b>38,584</b>	<b>48,364</b>	<b>378</b>	<b>5,480</b>	<b>—</b>	<b>284</b>
Protection of persons and property:							
Law enforcement .....	25,052	16,601	8,441	—	—	—	10
Corrections:							
Juvenile delinquents .....	561	477	84	—	—	—	—
Other .....	13,201	8,165	4,573	—	—	—	463
Police .....	34,145	21,803	12,338	—	—	—	4
Fire .....	1,628	288	97	—	—	1,243	—
Other .....	17,859	14,264	3,323	258	—	14	—
<b>Totals, protection of persons and property</b>	<b>92,446</b>	<b>61,598</b>	<b>28,856</b>	<b>258</b>	<b>—</b>	<b>1,257</b>	<b>477</b>
Transportation and communications:							
Air .....	3,071	659	2,340	—	46	—	25
Road .....	308,294	53,218	204,097	17	—	12,764	38,193 <sup>2</sup>
Rail .....	—	—	—	—	—	—	—
Water .....	622	5	138	—	479	—	—
Telecommunications .....	—	—	—	—	—	—	—
Other .....	994	994	—	—	—	—	—
<b>Totals, transportation and communications</b>	<b>312,981</b>	<b>54,876</b>	<b>206,575</b>	<b>17</b>	<b>525</b>	<b>12,764</b>	<b>38,224</b>
Health:							
Hospital care .....	580,937	1,741	36,685	542,474	—	—	37
General health .....	4,071	1,616	1,420	1,035	—	—	—
Public health .....	23,825	7,756	3,780	7,583	—	4,706	—
Medical, dental and allied services .....	16,348	188	903	15,257	—	—	—
<b>Totals, health</b>	<b>625,181</b>	<b>11,301</b>	<b>42,788</b>	<b>566,349</b>	<b>—</b>	<b>4,706</b>	<b>37</b>
Social welfare:							
Old age assistance—Pensions .....	17,280	—	—	17,280	—	—	—
Other aid to the aged .....	7,512	—	—	7,512	—	—	—
Aid to the blind—Pensions .....	2,210	—	—	2,210	—	—	—
Aid to the disabled—Pensions .....	16,803	—	—	16,803	—	—	—
Aid to the unemployed and unemploya- bles .....	134,371	160	12	134,199	—	—	—
Mothers' allowances .....	29,033	—	—	29,033	—	—	—
Child welfare .....	122,475	3,438	2,132	116,905	—	—	—
Labour .....	7,008	5,165	1,843	—	—	—	—
Winter work projects .....	27,831	—	—	—	—	27,831	—
Other .....	17,262	3,697	6,449	7,116	—	—	—
<b>Totals, social welfare</b>	<b>381,785</b>	<b>12,460</b>	<b>10,436</b>	<b>331,058</b>	<b>—</b>	<b>27,831</b>	<b>—</b>
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	3,878	1,137	1,000	1,293	—	—	448
Parks, beaches and other recreational areas .....	13,725	409	13,316	—	—	—	—
Physical culture .....	1,812	1	3	228	—	1,580	—
Other .....	7,634	779	1,957	4,898	—	—	—
<b>Totals, recreational and cultural serv- ices</b>	<b>27,049</b>	<b>2,326</b>	<b>16,276</b>	<b>6,419</b>	<b>—</b>	<b>1,580</b>	<b>448</b>

<sup>2</sup> Purchase of land for highways.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 — Continued  
QUEBEC — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
<b>Education:</b>							
Schools operated by local authorities ....	417,330	1,649	4,485	400	—	408,040	2,756
Universities, colleges and other schools .....	237,379	33,263	58,653	134,974	—	5,621	4,868
Education of the handicapped .....	490	—	—	490	—	—	—
Contributions to teachers' superannua- tion and pensions .....	— 2,742	—	—	—	—	—	— 2,742
Other .....	97,683	7,345	25,102	64,621	—	615	—
<b>Totals, education .....</b>	<b>750,140</b>	<b>42,257</b>	<b>88,240</b>	<b>200,485</b>	<b>—</b>	<b>414,276</b>	<b>4,882</b>
<b>Natural resources and primary industries:</b>							
Fish and game .....	12,344	7,449	3,051	864	—	—	980
Forests .....	24,836	10,464	14,061	257	—	39	15
Lands: settlement and agriculture .....	66,152	19,690	20,377	520	4,142	20,394	1,029
Minerals and mines .....	4,438	2,273	2,118	—	47	—	—
Water resources .....	4,550	1,831	2,607	5	—	107	—
Other .....	4,219	786	3,248	185	—	—	—
<b>Totals, natural resources and primary industries .....</b>	<b>116,539</b>	<b>42,493</b>	<b>45,462</b>	<b>1,831</b>	<b>4,189</b>	<b>20,540</b>	<b>2,024</b>
<b>Trade and industrial development .....</b>	<b>13,283</b>	<b>2,874</b>	<b>8,931</b>	<b>1,148</b>	<b>—</b>	<b>—</b>	<b>330</b>
<b>Local government planning and develop- ment .....</b>	<b>3,743</b>	<b>2,170</b>	<b>1,307</b>	<b>16</b>	<b>—</b>	<b>250</b>	<b>—</b>
<b>Debt charges (excluding retirements):</b>							
Commission on sale of securities and other management charges .....	165	—	165	—	—	—	—
Discount on securities sold (or amount amortized) .....	2,723	—	—	2,723	—	—	—
Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—	—
Interest .....	92,415	—	—	89,388	—	3,027	—
Loss on foreign exchange .....	806	—	—	—	—	—	806
<b>Totals, debt charges (excluding re- tirements) .....</b>	<b>96,109</b>	<b>—</b>	<b>165</b>	<b>92,111</b>	<b>—</b>	<b>3,027</b>	<b>806</b>
<b>Own enterprises .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Other expenditures:</b>							
Housing .....	9,219	70	119	3,669	3,548	1,813	—
Emergency measures .....	2,060	154	877	—	—	1,029	—
Home owners' subsidy .....	—	—	—	—	—	—	—
Other .....	7,908	303	3,904	869	—	2,832	—
<b>Totals, other expenditures .....</b>	<b>19,187</b>	<b>527</b>	<b>4,900</b>	<b>4,538</b>	<b>3,548</b>	<b>5,674</b>	<b>—</b>
<b>Totals .....</b>	<b>2,531,533</b>	<b>271,466</b>	<b>502,300</b>	<b>1,204,608</b>	<b>13,742</b>	<b>491,905</b>	<b>47,512</b>
<b>Unconditional transfers .....</b>	<b>120,427</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,427</b>	<b>—</b>
<b>Totals, gross general expenditure</b>	<b>2,651,960</b>	<b>271,466</b>	<b>502,300</b>	<b>1,204,608</b>	<b>13,742</b>	<b>612,332</b>	<b>47,512</b>



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
ONTARIO**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative .....	88,564	28,210	40,754	16	—	224	19,360
Legislative .....	7,219	823	6,323	4	—	—	69
Research, planning and statistics .....	174	71	103	—	—	—	—
Totals, general government services	95,957	29,104	47,180	20	—	224	19,429
Protection of persons and property:							
Law enforcement .....	11,634	9,838	1,477	319	—	—	—
Corrections:							
Juvenile delinquents .....	11,940	7,817	2,206	1,917	—	—	—
Other .....	28,670	18,339	9,382	57	—	892	—
Police .....	37,907	27,720	9,625	2	—	560	—
Fire .....	333	—	—	—	—	333	—
Other .....	25,805	12,351	7,882	5,548	—	20	4
Totals, protection of persons and pro- perty	116,289	76,065	30,572	7,843	—	1,805	4
Transportation and communications:							
Air .....	711	—	711	—	—	—	—
Road .....	427,387	69,301	214,436	33	—	122,620	20,997
Rail .....	9,064	65	5,223	—	—	—	3,776
Water .....	198	—	198	—	—	—	—
Telecommunications .....	—	—	—	—	—	—	—
Other .....	628	315	313	—	—	—	—
Totals, transportation and communi- cations	437,988	69,681	220,881	33	—	122,620	24,773
Health:							
Hospital care .....	646,726	59,473	60,084	526,669	—	—	500
General health .....	14,091	2,058	2,075	4,681	—	10	5,267
Public health .....	37,605	6,538	14,025	6,547	—	10,456	39
Medical, dental and allied services .....	67,867	3,043	63,711	478	—	635	—
Totals, health	766,289	71,112	139,895	538,375	—	11,101	5,806
Social welfare:							
Old age assistance - Pensions .....	2,754	—	—	2,754	—	—	—
Other aid to the aged .....	22,131	136	93	21,902	—	—	—
Aid to the blind - Pensions .....	470	—	—	470	—	—	—
Aid to the disabled - Pensions .....	2,159	—	—	2,159	—	—	—
Aid to the unemployed and unemploy- ables .....	115,072	—	1,721	82,340	—	34,453	—
Mothers' allowances .....	—	—	—	—	—	—	—
Child welfare .....	27,327	505	12,255	13,901	—	666	—
Labour .....	6,715	2,374	4,325	16	—	—	—
Winter work projects .....	9,670	—	—	—	—	9,670	—
Other .....	9,606	5,028	1,651	2,759	—	43	125
Totals, social welfare	195,904	8,043	16,603	126,301	—	44,832	125
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	7,402	287	1,094	5,960	—	61	—
Parks, beaches and other recreational areas .....	12,898	3,318	8,403	77	—	1,084	16
Physical culture .....	374	—	279	95	—	—	—
Other .....	5,500	589	928	2,386	—	1,597	—
Totals, recreational and cultural serv- ices	26,174	4,194	10,704	8,518	—	2,742	16

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 — Continued  
ONTARIO — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
<b>Education:</b>							
Schools operated by local authorities...	627,773	9,114	8,216	18,151	—	592,292	—
Universities, colleges and other schools	288,963	34,688	14,977	236,496	—	25	2,777
Education of the handicapped .....	13,597	5,390	2,561	5,646	—	—	—
Contributions to teachers' superannua- tion and pensions .....	47,623	—	3	—	—	—	47,620
Other .....	38,038	2,516	11,788	23,680	—	54	—
<b>Totals, education .....</b>	<b>1,015,994</b>	<b>51,708</b>	<b>37,545</b>	<b>283,973</b>	<b>—</b>	<b>592,371</b>	<b>50,397</b>
<b>Natural resources and primary industries:</b>							
Fish and game .....	1,403	434	912	33	—	24	—
Forests .....	43,627	30,656	12,817	37	—	117	—
Lands: settlement and agriculture .....	31,232	9,536	11,901	1,049	705	1,473	6,568
Minerals and mine .....	3,804	1,901	1,903	—	—	—	—
Water resources .....	12,269	1,420	917	107	228	9,597	—
Other .....	1,108	1,108	—	—	—	—	—
<b>Totals, natural resources and primary industries .....</b>	<b>93,443</b>	<b>45,055</b>	<b>28,450</b>	<b>1,226</b>	<b>933</b>	<b>11,211</b>	<b>6,568</b>
<b>Trade and industrial development .....</b>	<b>14,540</b>	<b>4,835</b>	<b>9,215</b>	<b>182</b>	<b>—</b>	<b>—</b>	<b>308</b>
<b>Local government planning and develop- ment .....</b>	<b>9,571</b>	<b>2,342</b>	<b>1,108</b>	<b>60</b>	<b>—</b>	<b>6,061</b>	<b>—</b>
<b>Debt charges (excluding retirements):</b>							
Commission on sale of securities and other management charges .....	100	—	99	1	—	—	—
Discount on securities sold (or amount amortized) .....	1,640	—	1,640	—	—	—	—
Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—	—
Interest .....	151,792	—	—	121,573	—	—	30,219
Loss on foreign exchange .....	532	—	—	—	—	—	532
<b>Totals, debt charges (excluding retire- ments) .....</b>	<b>154,064</b>	<b>—</b>	<b>1,739</b>	<b>121,574</b>	<b>—</b>	<b>—</b>	<b>30,751</b>
<b>Own enterprises .....</b>	<b>1,031</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,031</b>
<b>Other expenditures:</b>							
Housing .....	4,266	2,923	1,343	—	—	—	—
Emergency measures .....	2,174	111	675	—	—	1,388	—
Home owners' subsidy .....	—	—	—	—	—	—	—
Other .....	5,414	—	214	—	—	5,200	—
<b>Totals, other expenditures .....</b>	<b>11,854</b>	<b>3,034</b>	<b>2,232</b>	<b>—</b>	<b>—</b>	<b>6,588</b>	<b>—</b>
<b>Totals .....</b>	<b>2,939,098</b>	<b>365,173</b>	<b>546,124</b>	<b>1,088,105</b>	<b>933</b>	<b>799,555</b>	<b>139,208</b>
<b>Unconditional transfers .....</b>	<b>52,442</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>52,442</b>	<b>—</b>
<b>Totals, gross general expenditure</b>	<b>2,991,540</b>	<b>365,173</b>	<b>546,124</b>	<b>1,088,105</b>	<b>933</b>	<b>851,997</b>	<b>139,208</b>



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued**  
**MANITOBA**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative .....	11,800	3,437	7,539	306	—	10	508
Legislative .....	1,439	1,020	419	—	—	—	—
Research, planning and statistics .....	—	—	—	—	—	—	—
Totals, general government services	13,239	4,457	7,958	306	—	10	508
Protection of persons and property:							
Law enforcement .....	2,813	2,021	775	17	—	—	—
Corrections:							
Juvenile delinquents .....	598	436	162	—	—	—	—
Other .....	2,253	1,461	792	—	—	—	—
Police .....	1,975	—	1,975	—	—	—	—
Fire .....	75	55	20	—	—	—	—
Other .....	3,520	2,042	1,080	398	—	—	—
Totals, protection of persons and property	11,234	6,015	4,804	415	—	—	—
Transportation and communications:							
Air .....	143	3	40	—	—	—	100
Road .....	46,184	9,543	27,226	2	—	9,159	254
Rail .....	1,019	—	1,019	—	—	—	—
Water .....	70	—	70	—	—	—	—
Telecommunications .....	7	—	7	—	—	—	—
Other .....	—	—	—	—	—	—	—
Totals, transportation and communications	47,423	9,546	28,362	2	—	9,159	354
Health:							
Hospital care .....	71,478	8,876	3,148	59,173	—	—	281
General health .....	1,136	425	115	492	—	104	—
Public health .....	7,087	3,325	2,094	1,668	—	—	—
Medical, dental and allied services .....	5,544	91	4,192	1,261	—	—	—
Totals, health	85,245	12,717	9,549	62,594	—	104	281
Social welfare:							
Old age assistance — Pensions .....	2,117	—	—	2,117	—	—	—
Other aid to the aged .....	670	21	236	413	—	—	—
Aid to the blind — Pensions .....	270	—	—	270	—	—	—
Aid to the disabled — Pensions .....	1,379	—	—	1,379	—	—	—
Aid to the unemployed and unemploy- ables .....	13,620	—	3	13,617	—	—	—
Mothers' allowances .....	—	—	—	—	—	—	—
Child welfare .....	4,463	—	374	4,089	—	—	—
Labour .....	540	362	176	2	—	—	—
Winter work projects .....	1,386	—	5	—	—	1,381	—
Other .....	3,814	2,827	374	613	—	—	—
Totals, social welfare	28,259	3,210	1,168	22,500	—	1,381	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	511	21	6	484	—	—	—
Parks, beaches and other recreational areas .....	2,859	827	1,385	281	—	—	365
Physical culture .....	301	79	70	152	—	—	—
Other .....	11,564	132	10,688	675	—	53	16
Totals, recreational and cultural serv- ices	15,235	1,059	12,149	1,592	—	53	382

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
MANITOBA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other Items
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities ....	62,701	—	349	157	4,907	57,288	—
Universities, colleges and other schools .....	38,205	4,968	6,382	26,669	—	186	—
Education of the handicapped .....	952	552	400	—	—	—	—
Contributions to teachers' superannua- tion and pensions .....	1,190	—	—	—	—	—	1,190
Other .....	7,872	878	6,268	726	—	—	—
Totals, education .....	110,920	6,398	13,399	27,552	4,907	57,474	1,190
Natural resources and primary industries:							
Fish and game .....	985	392	531	62	—	—	—
Forests .....	2,184	1,208	950	26	—	—	—
Lands: settlement and agriculture .....	9,397	2,468	4,903	1,503	—	—	523
Minerals and mines .....	575	401	153	—	—	—	21
Water resources .....	12,412	2,528	9,142	24	—	77	641
Other .....	1,852	1,195	657	—	—	—	—
Totals, natural resources and primary industries .....	27,405	8,192	16,336	1,615	—	77	1,185
Trade and industrial development .....	5,095	1,267	3,624	148	—	56	—
Local government planning and develop- ment .....	2,454	1,339	800	—	—	315	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges .....	104	—	104	—	—	—	—
Discount on securities sold (or amount amortized) .....	1,745	—	—	65	—	—	1,680
Premium on securities purchased (or amount amortized) .....	127	—	127	—	—	—	—
Interest .....	18,911	—	—	18,911	—	—	—
Loss on foreign exchange .....	87	—	—	—	—	—	87
Totals, debt charges (excluding re- tirements) .....	20,974	—	231	18,976	—	—	1,767
Own enterprises .....	—	—	—	—	—	—	—
Other expenditures:							
Housing .....	111	—	—	111	—	—	—
Emergency measures .....	313	185	128	—	—	—	—
Home owners' subsidy .....	—	—	—	—	—	—	—
Other .....	1,815	—	1,295	517	—	—	3
Totals, other expenditures .....	2,239	185	1,423	628	—	—	3
Totals .....	369,722	54,385	99,803	136,328	4,907	68,629	5,670
Unconditional transfers .....	8,911	—	—	—	—	8,911	—
Totals, gross general expenditure	378,633	54,385	99,803	136,328	4,907	77,540	5,670



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 — Continued  
SASKATCHEWAN**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative.....	11,444	2,828	7,488	261	—	—	867
Legislative .....	1,974	1,027	916	7	—	—	24
Research, planning and statistics .....	166	163	35	38	—	—	—
<b>Totals, general government services</b>	<b>13,584</b>	<b>4,018</b>	<b>8,369</b>	<b>306</b>	—	—	<b>891</b>
Protection of persons and property:							
Law enforcement .....	2,368	1,178	1,185	3	—	—	2
Corrections:							
Juvenile delinquents .....	166	127	39	—	—	—	—
Other .....	2,072	1,102	939	26	—	3	2
Police .....	3,187	—	3,187	—	—	—	—
Fire .....	172	112	—	60	—	—	—
Other .....	3,724	2,690	899	135	—	—	—
<b>Totals, protection of persons and pro- perty</b>	<b>11,689</b>	<b>5,209</b>	<b>6,249</b>	<b>224</b>	—	<b>3</b>	<b>4</b>
Transportation and communications:							
Air .....	71	3	19	—	—	49	—
Road .....	65,035	11,572	37,114	7	—	14,348	1,994
Rail .....	—	—	—	—	—	—	—
Water .....	228	114	114	—	—	—	—
Telecommunications .....	569	—	—	—	—	—	569
Other .....	—	—	—	—	—	—	—
<b>Totals, transportation and communi- cations</b>	<b>65,903</b>	<b>11,689</b>	<b>37,247</b>	<b>7</b>	—	<b>14,397</b>	<b>2,563</b>
Health:							
Hospital care .....	83,804	10,627	5,293	67,880	—	4	—
General health .....	1,518	791	302	372	—	—	53
Public health .....	6,905	4,039	2,335	327	—	204	—
Medical, dental and allied services .....	26,226	2,478	22,494	1,254	—	—	—
<b>Totals, health</b>	<b>118,453</b>	<b>17,935</b>	<b>30,424</b>	<b>69,833</b>	—	<b>208</b>	<b>53</b>
Social welfare:							
Old age assistance — Pensions .....	797	—	—	797	—	—	—
Other aid to the aged .....	1,089	—	2	1,087	—	—	—
Aid to the blind — Pensions .....	157	—	—	157	—	—	—
Aid to the disabled — Pensions .....	310	—	—	310	—	—	—
Aid to the unemployed and unemploy- ables .....	21,881	1,056	467	18,513	—	1,845	—
Mothers' allowances .....	—	—	—	—	—	—	—
Child welfare .....	2,860	187	39	2,634	—	—	—
Labour .....	384	312	72	—	—	—	—
Winter work projects .....	1,907	—	—	—	—	1,907	—
Other .....	4,015	3,437	456	120	—	2	—
<b>Totals, social welfare</b>	<b>33,400</b>	<b>4,992</b>	<b>1,036</b>	<b>23,618</b>	—	<b>3,754</b>	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	1,039	282	223	534	—	—	—
Parks, beaches and other recreational areas .....	4,699	550	2,843	469	—	700	137
Physical culture .....	—	—	—	—	—	—	—
Other .....	3,286	290	1,461	649	—	886	—
<b>Totals, recreational and cultural services</b>	<b>9,024</b>	<b>1,122</b>	<b>4,527</b>	<b>1,652</b>	—	<b>1,586</b>	<b>137</b>

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
SASKATCHEWAN - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
<b>Education:</b>							
Schools operated by local authorities ...	70,790	1,484	1,239	16	-	68,051	-
Universities, colleges and other schools	26,558	3,065	5,409	18,081	-	-	3
Education of the handicapped .....	794	447	347	-	-	-	-
Contributions to teachers' superannua- tion and pensions .....	1,383	44	79	-	-	-	1,260
Other .....	2,943	146	441	2,356	-	-	-
<b>Totals, education .....</b>	<b>102,468</b>	<b>5,186</b>	<b>7,515</b>	<b>20,453</b>	<b>-</b>	<b>68,051</b>	<b>1,263</b>
<b>Natural resources and primary industries:</b>							
Fish and game .....	670	359	305	6	-	-	-
Forests .....	2,236	830	1,401	5	-	-	-
Lands: settlement and agriculture .....	10,287	3,367	3,338	1,297	207	113	1,965
Minerals and mines .....	3,045	2,422	577	46	-	-	-
Water resources .....	4,719	773	3,205	67	-	575	99
Other .....	3,635	2,011	1,375	139	61	-	49
<b>Totals, natural resources and primary industries .....</b>	<b>24,592</b>	<b>9,762</b>	<b>10,201</b>	<b>1,560</b>	<b>268</b>	<b>688</b>	<b>2,113</b>
<b>Trade and industrial development .....</b>	<b>2,217</b>	<b>605</b>	<b>1,494</b>	<b>33</b>	<b>-</b>	<b>85</b>	<b>-</b>
<b>Local government planning and develop- ment .....</b>	<b>1,968</b>	<b>1,039</b>	<b>377</b>	<b>10</b>	<b>32</b>	<b>510</b>	<b>-</b>
<b>Debt charges (excluding retirements):</b>							
Commission on sale of securities and other management charges .....	200	-	200	-	-	-	-
Discount on securities sold (or amount amortized) .....	783	-	783	-	-	-	-
Premium on securities purchased (or amount amortized) .....	-	-	-	-	-	-	-
Interest .....	34,106	-	-	34,106	-	-	-
Loss on foreign exchange .....	274	-	-	-	-	-	274
<b>Totals, debt charges (excluding retire- ments) .....</b>	<b>35,363</b>	<b>-</b>	<b>983</b>	<b>34,106</b>	<b>-</b>	<b>-</b>	<b>274</b>
<b>Own enterprises .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other expenditures:</b>							
Housing .....	74	-	74	-	-	-	-
Emergency measures .....	104	80	6	-	-	18	-
Home owners' subsidy .....	8,577	-	-	-	8,577	-	-
Other .....	-	-	-	-	-	-	-
<b>Totals, other expenditures .....</b>	<b>8,755</b>	<b>80</b>	<b>80</b>	<b>-</b>	<b>8,577</b>	<b>18</b>	<b>-</b>
<b>Totals .....</b>	<b>427,416</b>	<b>61,637</b>	<b>108,502</b>	<b>151,802</b>	<b>8,877</b>	<b>89,300</b>	<b>7,298</b>
<b>Unconditional transfers .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals, gross general expenditure...</b>	<b>427,416</b>	<b>61,637</b>	<b>108,502</b>	<b>151,802</b>	<b>8,877</b>	<b>89,300</b>	<b>7,298</b>



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year Ended March 31, 1968 - Continued**  
**ALBERTA**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative .....	7,074	9,465	13,099	43	-	-	-15,533 <sup>3</sup>
Legislative .....	2,248	340	1,908	-	-	-	-
Research, planning and statistics .....	4,611	1,106	3,505	-	-	-	-
<b>Totals, general government services</b>	<b>13,933</b>	<b>10,911</b>	<b>18,512</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-15,533</b>
Protection of persons and property:							
Law enforcement .....	6,056	3,362	2,550	144	-	-	-
Corrections:							
Juvenile delinquents .....	3,000	527	2,311	162	-	-	-
Other .....	5,501	2,719	2,782	-	-	-	-
Police .....	4,248	12	4,187	-	-	49	-
Fire .....	193	140	53	-	-	-	-
Other .....	11,394	7,916	3,477	1	-	-	-
<b>Totals, protection of persons and property</b>	<b>30,392</b>	<b>14,676</b>	<b>15,360</b>	<b>307</b>	<b>-</b>	<b>49</b>	<b>-</b>
Transportation and communications:							
Air .....	189	-	189	-	-	-	-
Road .....	98,620	15,751	64,261	3	-	16,456	2,149
Rail .....	-	-	-	-	-	-	-
Water .....	283	183	100	-	-	-	-
Telecommunications .....	-	-	-	-	-	-	-
Other .....	-	-	-	-	-	-	-
<b>Totals, transportation and communications</b>	<b>99,092</b>	<b>15,934</b>	<b>64,550</b>	<b>3</b>	<b>-</b>	<b>16,456</b>	<b>2,149</b>
Health:							
Hospital care .....	152,816	18,002	9,552	125,262	-	-	-
General health .....	1,525	935	34	556	-	-	-
Public health .....	10,810	1,851	5,467	1,416	-	2,076	-
Medical, dental and allied services .....	3,903	214	3,576	-	-	113	-
<b>Totals, health</b>	<b>169,054</b>	<b>21,002</b>	<b>18,629</b>	<b>127,234</b>	<b>-</b>	<b>2,189</b>	<b>-</b>
Social welfare:							
Old age assistance - Pensions .....	2,594	-	-	2,594	-	-	-
Other aid to the aged .....	1,769	185	1,584	-	-	-	-
Aid to the blind - Pensions .....	352	-	-	352	-	-	-
Aid to the disabled - Pensions .....	2,089	-	-	2,089	-	-	-
Aid to the unemployed and unemploy- ables .....	51,631	804	16,096	31,976	-	2,755	-
Mothers' allowances .....	219	-	-	219	-	-	-
Child welfare .....	6,604	761	748	5,095	-	-	-
Labour .....	674	540	134	-	-	-	-
Winter work projects .....	2,840	-	-	-	-	2,840	-
Other .....	6,039	3,541	1,724	199	-	575	-
<b>Totals, social welfare</b>	<b>74,811</b>	<b>5,831</b>	<b>20,286</b>	<b>42,524</b>	<b>-</b>	<b>6,170</b>	<b>-</b>
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	3,112	905	1,421	139	-	647	-
Parks, beaches and other recreational areas .....	2,922	1,280	1,541	3	-	87	11
Physical culture .....	59	-	59	-	-	-	-
Other .....	2,128	342	1,400	386	-	-	-
<b>Totals, recreational and cultural services</b>	<b>8,221</b>	<b>2,527</b>	<b>4,421</b>	<b>528</b>	<b>-</b>	<b>734</b>	<b>11</b>

<sup>3</sup> Represents employer and employee contributions under Public Service Pension Act and Local Authorities Pension Act in excess of payments made.

**TABLE 1. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
ALBERTA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	141,147	2,387	443	2,792	—	135,067	458
Universities, colleges and other schools	126,393	12,725	65,088	48,580	—	—	—
Education of the handicapped .....	1,095	705	386	4	—	—	—
Contributions to teachers' superannua- tion and pensions .....	3,399	—	1,731	—	—	—	1,668
Other .....	1,850	800	1,001	49	—	—	—
<b>Totals, education .....</b>	<b>273,884</b>	<b>16,617</b>	<b>68,649</b>	<b>51,425</b>	<b>—</b>	<b>135,067</b>	<b>2,126</b>
Natural resources and primary industries:							
Fish and game .....	1,566	922	644	—	—	—	—
Forests .....	11,884	5,197	6,664	19	—	—	4
Lands: settlement and agriculture .....	14,789	5,870	5,004	1,975	509	397	1,034
Minerals and mines .....	5,177	3,147	1,924	106	—	—	—
Water resources .....	5,176	2,160	2,996	—	—	—	20
Other .....	1,104	630	474	—	—	—	—
<b>Totals, natural resources and primary industries .....</b>	<b>39,696</b>	<b>17,926</b>	<b>17,706</b>	<b>2,100</b>	<b>509</b>	<b>397</b>	<b>1,058</b>
<b>Trade and industrial development .....</b>	<b>4,419</b>	<b>2,365</b>	<b>1,918</b>	<b>136</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Local government planning and develop- ment .....</b>	<b>2,879</b>	<b>2,350</b>	<b>169</b>	<b>5</b>	<b>—</b>	<b>355</b>	<b>—</b>
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges .....	140	—	140	—	—	—	—
Discount on securities sold (or amount amortized) .....	11	—	11	—	—	—	—
Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—	—
Interest .....	2,450	—	—	2,450	—	—	—
Loss on foreign exchange .....	—	—	—	—	—	—	—
<b>Totals, debt charges (excluding retire- ments) .....</b>	<b>2,601</b>	<b>—</b>	<b>151</b>	<b>2,450</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Own enterprises .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Other expenditures:							
Housing .....	1,106	29	61	—	—	1,016	—
Emergency measures .....	803	402	117	—	—	284	—
Home owners' subsidy .....	11,846	—	—	—	11,846	—	—
Other .....	2	—	2	—	—	—	—
<b>Totals, other expenditures .....</b>	<b>13,757</b>	<b>431</b>	<b>180</b>	<b>—</b>	<b>11,846</b>	<b>1,300</b>	<b>—</b>
<b>Totals .....</b>	<b>732,739</b>	<b>110,570</b>	<b>230,531</b>	<b>226,755</b>	<b>12,355</b>	<b>162,717</b>	<b>— 10,189</b>
<b>Unconditional transfers .....</b>	<b>27,362</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>27,362</b>	<b>—</b>
<b>Totals, gross general expenditure</b>	<b>760,101</b>	<b>110,570</b>	<b>230,531</b>	<b>226,755</b>	<b>12,355</b>	<b>190,079</b>	<b>— 10,189</b>



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 - Continued  
BRITISH COLUMBIA**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services <sup>4</sup>	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 .....	32,757	22,915	—	—	—	9,842
Legislative .....	882	829	6	—	—	47
Research, planning and statistics .....	362	362	—	—	—	—
<b>Totals, general government services</b>	<b>34,001</b>	<b>24,106</b>	<b>6</b>	<b>—</b>	<b>—</b>	<b>9,889</b>
Protection of persons and property:						
Law enforcement .....	4,808	4,808	—	—	—	—
Corrections:						
Juvenile delinquents .....	2,402	2,387	15	—	—	—
Other .....	10,347	10,056	291	—	—	—
Police .....	4,745	4,745	—	—	—	—
Fire .....	185	185	—	—	—	—
Other .....	6,308	6,308	—	—	—	—
<b>Totals, protection of persons and pro- perty</b>	<b>28,795</b>	<b>28,489</b>	<b>306</b>	<b>—</b>	<b>—</b>	<b>—</b>
Transportation and communications:						
Air .....	—	—	—	—	—	—
Road .....	95,087	92,427	40	—	646	1,914
Rail .....	—	—	—	—	—	—
Water .....	37,280	10,280	—	—	—	27,000
Telecommunications .....	—	—	—	—	—	—
Other .....	—	—	—	—	—	—
<b>Totals, transportation and communi- cations</b>	<b>132,367</b>	<b>102,707</b>	<b>40</b>	<b>—</b>	<b>646</b>	<b>28,914</b>
Health:						
Hospital care .....	142,530	27,578	114,952	—	—	—
General health .....	2,870	2,633	237	—	—	—
Public health .....	9,541	7,908	1,122	—	511	—
Medical, dental and allied services .....	32,087	32,076	11	—	—	—
<b>Totals, health</b>	<b>187,028</b>	<b>70,195</b>	<b>116,322</b>	<b>—</b>	<b>511</b>	<b>—</b>
Social welfare:						
Old age assistance — Pensions .....	3,068	—	3,068	—	—	—
Other aid to the aged .....	8,659	4,922	3,737	—	—	—
Aid to the blind — Pensions .....	424	—	424	—	—	—
Aid to the disabled — Pensions .....	2,190	—	2,190	—	—	—
Aid to the unemployed and unemploy- ables .....	44,688	32	13,959	—	30,697	—
Mothers' allowances .....	—	—	—	—	—	—
Child welfare .....	11,925	305	11,620	—	—	—
Labour .....	1,157	1,154	3	—	—	—
Winter work projects .....	664	—	—	—	664	—
Other .....	3,899	3,899	—	—	—	—
<b>Totals, social welfare</b>	<b>76,674</b>	<b>10,312</b>	<b>35,001</b>	<b>—</b>	<b>31,361</b>	<b>—</b>
Recreational and cultural services:						
Archives, art galleries, museums and libraries .....	3,473	2,944	529	—	—	—
Parks, beaches and other recreational areas .....	3,409	3,353	—	—	56	—
Physical culture .....	346	144	202	—	—	—
Other .....	329	43	286	—	—	—
<b>Totals, recreational and cultural services</b>	<b>7,557</b>	<b>6,484</b>	<b>1,017</b>	<b>—</b>	<b>56</b>	<b>—</b>

<sup>4</sup> 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, 1968 - Continued  
BRITISH COLUMBIA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services <sup>4</sup>	Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment (e)	Other items
		(a and b)	(c)	(d)	(e)	(f)
thousands of dollars						
Education:						
Schools operated by local authorities	110,793	4,525	894	—	105,374	—
Universities, colleges and other schools	73,753	15,919	53,000	—	4,666	168
Education of the handicapped	1,103	1,061	42	—	—	—
Contributions to teachers' superannua- tion and pensions	5,021	—	—	—	—	5,021
Other	2,693	814	1,879	—	—	—
Totals, education	193,363	22,319	55,815	—	110,040	5,189
Natural resources and primary industries:						
Fish and game	3,230	3,224	6	—	—	—
Forests	30,425	30,408	17	—	—	—
Lands: settlement and agriculture	10,780	10,226	285	249	8	12
Minerals and mines	2,803	2,447	31	—	—	325
Water resources	4,761	4,761	—	—	—	—
Other	339	334	5	—	—	—
Totals, natural resources and primary industries	52,338	51,400	344	249	8	337
Trade and industrial development	4,396	3,881	495	—	—	20
Local government planning and develop- ment	2,460	2,046	374	—	40	—
Debt charges (excluding retirements):						
Commission on sale of securities and other management charges	—	—	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—
Interest	35	—	302	—	—	- 267
Loss on foreign exchange	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	35	—	302	—	—	- 267
Own enterprises	1,000	—	—	—	—	1,000
Other expenditures:						
Housing	10,000	—	—	—	—	10,000
Emergency measures	740	267	—	—	473	—
Home owners' subsidy	41,491	—	—	41,491	—	—
Other	366	366	—	—	—	—
Totals, other expenditures	52,597	633	—	41,491	473	10,000
Totals	772,611	322,572	210,022	41,740	143,135	55,142
Unconditional transfers	27,844	—	—	—	27,844	—
Totals, gross general expenditure	800,455	322,572	210,022	41,740	170,979	55,142

<sup>4</sup> 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, 1968 - Continued**

**YUKON TERRITORIES**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative .....	1,262	480	782	-	-	-	-
Legislative .....	55	48	7	-	-	-	-
Research, planning and statistics .....	35	-	-	35	-	-	-
<b>Totals, general government services</b>	<b>1,352</b>	<b>528</b>	<b>789</b>	<b>35</b>	-	-	-
Protection of persons and property:							
Law enforcement .....	35	-	35	-	-	-	-
Corrections:							
Juvenile delinquents .....	4	-	4	-	-	-	-
Other .....	399	283	116	-	-	-	-
Police .....	-	-	-	-	-	-	-
Fire .....	17	9	8	-	-	-	-
Other .....	26	-	26	-	-	-	-
<b>Totals, protection of persons and property</b>	<b>481</b>	<b>292</b>	<b>189</b>	-	-	-	-
Transportation and communications:							
Air .....	2	-	2	-	-	-	-
Road .....	2,321	1,234	1,086	-	-	1	-
Rail .....	-	-	-	-	-	-	-
Water .....	11	-	11	-	-	-	-
Telecommunications .....	2	-	2	-	-	-	-
Other .....	-	-	-	-	-	-	-
<b>Totals, transportation and communications</b>	<b>2,336</b>	<b>1,234</b>	<b>1,101</b>	-	-	<b>1</b>	-
Health:							
Hospital care .....	757	185	76	648	-	-	-
General health .....	187	-	187	-	-	-	-
Public health .....	123	47	76	-	-	-	-
Medical, dental and allied services .....	8	-	-	8	-	-	-
<b>Totals, health</b>	<b>1,075</b>	<b>232</b>	<b>187</b>	<b>656</b>	-	-	-
Social welfare:							
Old age assistance - Pensions .....	12	-	-	12	-	-	-
Other aid to the aged .....	33	-	33	-	-	-	-
Aid to the blind - Pensions .....	5	-	-	5	-	-	-
Aid to the disabled - Pensions .....	3	-	-	3	-	-	-
Aid to the unemployed and unemploy- ables .....	90	-	-	90	-	-	-
Mothers' allowances .....	-	-	-	-	-	-	-
Child welfare .....	294	-	124	170	-	-	-
Labour .....	-	-	-	-	-	-	-
Winter work projects .....	-	-	-	-	-	-	-
Other .....	198	175	2	21	-	-	-
<b>Totals, social welfare</b>	<b>635</b>	<b>175</b>	<b>159</b>	<b>301</b>	-	-	-
Recreational and cultural services:							
Archives, art galleries, museums and libraries .....	114	-	113	1	-	-	-
Parks, beaches and other recreational areas .....	93	56	37	-	-	-	-
Physical culture .....	57	-	57	-	-	-	-
Other .....	3	-	1	2	-	-	-
<b>Totals, recreational and cultural services</b>	<b>267</b>	<b>56</b>	<b>208</b>	<b>3</b>	-	-	-

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year  
Ended March 31, 1968 — Continued  
YUKON TERRITORIES — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
<b>Education:</b>							
Schools operated by local authorities ....	3, 536	2, 080	1, 456	—	—	—	—
Universities, colleges and other schools .....	694	—	601	93	—	—	—
Education of the handicapped .....	4	—	4	—	—	—	—
Contribution to teachers' superannuation and pensions .....	—	—	—	—	—	—	—
Other .....	76	—	68	8	—	—	—
<b>Totals, education .....</b>	<b>4, 310</b>	<b>2, 080</b>	<b>2, 129</b>	<b>101</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Natural resources and primary industries:</b>							
Fish and game .....	38	24	14	—	—	—	—
Forests .....	28	—	28	—	—	—	—
Lands: settlement and agriculture .....	30	—	30	—	—	—	—
Minerals and mines .....	17	—	—	1	16	—	—
Water resources .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
<b>Totals, natural resources and primary industries .....</b>	<b>113</b>	<b>24</b>	<b>72</b>	<b>1</b>	<b>16</b>	<b>—</b>	<b>—</b>
<b>Trade and industrial development .....</b>	<b>117</b>	<b>46</b>	<b>71</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Local government planning and develop- ment .....</b>	<b>172</b>	<b>—</b>	<b>96</b>	<b>—</b>	<b>—</b>	<b>76</b>	<b>—</b>
<b>Debt charges (excluding retirements):</b>							
Commission on sale of securities and other management charges .....	—	—	—	—	—	—	—
Discount on securities sold (or amount amortized) .....	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—	—
Interest .....	456	—	—	456	—	—	—
Loss on foreign exchange .....	—	—	—	—	—	—	—
<b>Totals, debt charges (excluding retire- ments) .....</b>	<b>456</b>	<b>—</b>	<b>—</b>	<b>456</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Own enterprises .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Other expenditures:</b>							
Housing .....	466	—	466	—	—	—	—
Emergency measures .....	2	—	2	—	—	—	—
Home owners' subsidy .....	—	—	—	—	—	—	—
Other .....	128	—	128	—	—	—	—
<b>Totals, other expenditures .....</b>	<b>596</b>	<b>—</b>	<b>596</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Totals .....</b>	<b>11, 910</b>	<b>4, 667</b>	<b>5, 597</b>	<b>1, 553</b>	<b>16</b>	<b>77</b>	<b>—</b>
<b>Unconditional transfers .....</b>	<b>226</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>226</b>	<b>—</b>
<b>Totals, gross general expenditure...</b>	<b>12, 136</b>	<b>4, 667</b>	<b>5, 597</b>	<b>1, 553</b>	<b>16</b>	<b>303</b>	<b>—</b>



**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year Ended March 31, 1968 - Continued**

**NORTHWEST TERRITORIES**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services <sup>4</sup>	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 .....	1,149	1,079	—	—	70	—
Legislative .....	127	127	—	—	—	—
Research, planning and statistics .....	—	—	—	—	—	—
Totals, general government services	1,276	1,206	—	—	70	—
Protection of persons and property:						
Law enforcement .....	333	333	—	—	—	—
Corrections:						
Juvenile delinquents .....	—	—	—	—	—	—
Other .....	704	704	—	—	—	—
Police .....	631	631	—	—	—	—
Fire .....	158	158	—	—	—	—
Other .....	23	23	—	—	—	—
Totals, protection of persons and pro- perty .....	1,849	1,849	—	—	—	—
Transportation and communications:						
Air .....	—	—	—	—	—	—
Road .....	429	126	—	—	303	—
Rail .....	—	—	—	—	—	—
Water .....	—	—	—	—	—	—
Telecommunications .....	—	—	—	—	—	—
Other .....	—	—	—	—	—	—
Totals, transportation and communica- tions .....	429	126	—	—	303	—
Health:						
Hospital care .....	1,752	—	1,752	—	—	—
General health .....	7	—	7	—	—	—
Public health .....	1,362	1,022	—	—	340	—
Medical, dental and allied services .....	93	83	10	—	—	—
Totals, health .....	3,214	1,105	1,769	—	340	—
Social welfare:						
Old age assistance—Pensions .....	95	—	95	—	—	—
Other aid to the aged .....	5	5	—	—	—	—
Aid to the blind—Pensions .....	31	—	31	—	—	—
Aid to the disabled—Pensions .....	22	—	22	—	—	—
Aid to the unemployed and unemploya- bles .....	255	—	255	—	—	—
Mothers' allowances .....	—	—	—	—	—	—
Child welfare .....	102	—	102	—	—	—
Labour .....	—	—	—	—	—	—
Winter work projects .....	128	—	—	—	128	—
Other .....	146	146	—	—	—	—
Totals, social welfare .....	784	151	505	—	128	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries .....	337	336	1	—	—	—
Parks, beaches and other recreational areas .....	76	59	—	—	—	17
Physical culture .....	128	128	—	—	—	—
Other .....	220	6	214	—	—	—
Totals, recreational and cultural ser- vices .....	761	529	215	—	—	17

<sup>4</sup> 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, 1968 - Concluded  
NORTHWEST TERRITORIES - Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services <sup>4</sup>	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	324	—	—	—	324	—
Universities, colleges and other schools	3,075	33	3,042	—	—	—
Education of the handicapped .....	20	9	11	—	—	—
Contribution to teachers' superannuation and pensions .....	—	—	—	—	—	—
Other .....	447	429	16	—	2	—
Totals, education .....	3,866	471	3,069	—	326	—
Natural resources and primary industries:						
Fish and game .....	124	124	—	—	—	—
Forests .....	—	—	—	—	—	—
Lands: settlement and agriculture .....	—	—	—	—	—	—
Minerals and mines .....	—	—	—	—	—	—
Water resources .....	—	—	—	—	—	—
Other .....	—	—	—	—	—	—
Totals, natural resources and primary industries .....	124	124	—	—	—	—
Trade and industrial development .....	154	154	—	—	—	—
Local government planning and develop- ment .....	41	41	—	—	—	—
Debt charges (excluding retirements):						
Commission on sale of securities and other management charges .....	—	—	—	—	—	—
Discount on securities sold (or amount amortized) .....	—	—	—	—	—	—
Premium on securities purchased (or amount amortized) .....	—	—	—	—	—	—
Interest .....	480	—	480	—	—	—
Loss on foreign exchange .....	—	—	—	—	—	—
Totals, debt charges (excluding retire- ments) .....	480	—	480	—	—	—
Own enterprises .....	—	—	—	—	—	—
Other expenditures:						
Housing .....	712	712	—	—	—	—
Emergency measures .....	13	13	—	—	—	—
Home owners' subsidy .....	—	—	—	—	—	—
Other .....	263	263	—	—	—	—
Totals, other expenditures .....	988	988	—	—	—	—
Totals .....	13,966	6,744	6,038	—	1,167	17
Unconditional transfers .....	273	—	—	—	273	—
Totals, gross general expenditure	14,239	6,744	6,038	—	1,440	17

<sup>4</sup> Data for salaries and wages not available as a separate item.



**TABLE 8. Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1968**

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		per cent			
	<b>Taxes:</b>				
1	Corporations .....	.3	.5	.7	.5
	<b>Income:</b>				
2	Corporations .....	3.3	2.9	4.7	3.5
3	Individuals .....	7.1	7.3	12.3	8.7
	<b>Sales:</b>				
4	Motor fuels .....	8.5	12.3	13.6	11.5
5	General .....	17.7	12.5	12.3	15.4
6	All other sales taxes .....	1.3	3.8	.7	1.4
7	Succession duties .....	—	—	—	—
8	Hospital insurance premiums .....	—	—	—	—
9	All other taxes .....	.3	—	.1	10.5
10	<b>Totals, taxes</b> .....	<b>38.5</b>	<b>39.3</b>	<b>44.4</b>	<b>51.5</b>
	<b>Privileges, licences and permits:</b>				
11	Liquor control and regulations .....	3.0	.1	.1	.2
12	Motor vehicles .....	2.5	3.1	3.5	3.4
13	Natural resources .....	2.3	.1	.7	2.9
14	Other .....	.5	.3	.3	.5
15	<b>Totals, privileges, licenses and permits</b> .....	<b>8.3</b>	<b>3.6</b>	<b>4.6</b>	<b>7.0</b>
	<b>Own enterprises:</b>				
16	Liquor profits .....	3.4	7.0	8.0	6.1
17	Other .....	—	—	—	—
18	<b>Totals, own enterprises</b> .....	<b>3.4</b>	<b>7.0</b>	<b>8.0</b>	<b>6.1</b>
19	<b>All other revenue</b> .....	<b>1.9</b>	<b>4.6</b>	<b>2.4</b>	<b>1.9</b>
	<b>Unconditional transfers:</b>				
	<b>From federal government:</b>				
20	Statutory subsidies .....	5.9	2.0	1.0	.8
21	Federal-provincial fiscal arrangements .....	41.8	43.3	39.3	32.3
22	Grants-in-lieu of taxes on federal property (municipal purposes) .....	—	—	—	.4
23	Share of income tax on power utilities .....	.2	.2	.3	—
24	<b>Totals, unconditional transfers</b> .....	<b>47.9</b>	<b>45.5</b>	<b>40.6</b>	<b>33.5</b>
25	<b>Totals, net general revenue</b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>





**TABLE 9. Percentage Distribution of Cost of Services Provided for Fiscal Year Ended March 31, 1968**

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 .....	3.9	5.1	3.2	4.0	3.5	3.3	3.6	3.5	1.9	4.3	11.3	9.0	3.4
Protection of persons and property .....	2.2	1.7	2.2	1.9	3.5	3.9	3.1	3.0	4.1	3.7	4.0	13.1	3.5
Transportation and communications .....	17.7	24.2	20.9	22.1	11.9	15.1	13.0	17.1	13.6	16.8	19.4	3.0	14.8
Health .....	15.8	15.8	22.2	18.0	23.6	26.4	23.2	30.3	22.8	23.3	8.9	22.7	24.1
Social welfare .....	13.5	15.3	7.6	5.9	14.4	6.8	7.7	8.6	10.3	9.6	5.3	5.6	10.0
Education .....	27.5	20.2	28.6	29.5	28.4	35.1	30.3	26.5	37.3	24.5	35.9	27.3	31.0
Natural resources and primary industries .....	4.5	5.0	4.7	4.3	4.4	3.2	7.5	6.4	5.4	6.6	.9	.9	4.5
Debt charges (exclusive of debt retirement) <sup>1</sup> .....	6.0	8.7	5.7	6.4	3.3	2.2	2.3	- 1.1	- 3.2	- .9	2.8	2.8	2.1
Unconditional transfers ....	1.2	1.0	1.7	3.7	4.6	1.8	2.4	-	3.8	3.5	1.9	1.9	2.9
All other expenditure .....	7.7	3.0	3.2	4.2	2.4	2.2	6.9	5.7	4.0	8.6	9.6	13.7	3.7
<b>Totals, cost of services provided .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

\* Negative amounts indicate excess of revenue over expenditure.

**TABLE 10. Historical Summary of Net General Revenue for Fiscal Years Ended March 31**

Province	1957 <sup>1</sup>	1963 <sup>2</sup>	1964 <sup>3</sup>	1965 <sup>4</sup>	1966 <sup>5</sup>	1967 <sup>6</sup>
	millions of dollars					
Newfoundland .....	39	81	94	112	125	165
Prince Edward Island .....	9	19	21	25	27	33
Nova Scotia .....	65	114	129	150	166	210
New Brunswick .....	62	94	109	128	152	211
Quebec .....	515	941	1,232	1,600	1,817	2,288
Ontario .....	594	1,181	1,357	1,603	1,968	2,296
Manitoba .....	73	136	162	199	222	292
Saskatchewan .....	136	217	236	267	291	311
Alberta .....	246	320	383	453	465	497
British Columbia .....	281	398	464	554	631	691
Yukon Territory .....	2	4	5	5	6	8
Northwest Territories .....	1	4	5	5	8	9
<b>Totals .....</b>	<b>2,023</b>	<b>3,509</b>	<b>4,197</b>	<b>5,101</b>	<b>5,876</b>	<b>7,011</b>

TABLE 11. Historical Summary of Cost of Services Provided for Fiscal Years Ended March 31

Province	195 <sup>5</sup>	196 <sup>6</sup>	196 <sup>7</sup>	196 <sup>7</sup>
	millions of dollars			
Newfoundland .....	55	182	270	301
Prince Edward Island .....	13	38	48	51
Nova Scotia .....	87	198	255	308
New Brunswick .....	81	175	216	315
Quebec .....	545	1,986	2,280	2,640
Ontario .....	709	1,906	2,323	2,892
Manitoba .....	90	267	319	365
Saskatchewan .....	134	298	357	386
Alberta .....	213	465	655	728
British Columbia .....	344	640	697	789
Yukon Territories .....	3	7	8	12
Northwest Territories .....	2	9	12	14
<b>Totals</b> .....	<b>2,276</b>	<b>6,171</b>	<b>7,440</b>	<b>8,801</b>

TABLE 12. Historical Summary of Net General Revenue by Source for Fiscal Years Ended March 31

Source	195 <sup>5</sup>	196 <sup>6</sup>	196 <sup>6</sup>	196 <sup>6</sup>	196 <sup>6</sup>	196 <sup>7</sup>
	millions of dollars					
<b>Taxes:</b>						
Income:						
Corporations .....	214	412	455	523	536	596
Individuals .....	41	389	508	834	1,137	1,462
On premiums of insurance companies .....	—	36	38	45	54	58
Other — On corporations .....	41	25	21	25	21	29
<b>Sales:</b>						
General .....	183	562	726	813	1,009	1,260
Motor fuel .....	347	539	616	680	743	792
All other sales taxes .....	49	70	78	114	154	182
Succession duties .....	53	86	92	108	118	109
Hospital insurance premiums .....	10	124	141	184	189	226
All other taxes .....	17	22	25	28	49	60
<b>Totals, taxes</b> .....	<b>955</b>	<b>2,265</b>	<b>2,700</b>	<b>3,354</b>	<b>4,010</b>	<b>4,774</b>
<b>Privileges, licences and permits:</b>						
Liquor control and regulation .....	41	55	60	62	63	69
Motor vehicles .....	140	211	222	244	254	325
Natural resources .....	278	367	440	508	514	503
Other .....	20	37	39	42	45	37
<b>Totals, privileges, licences and permits</b> .....	<b>479</b>	<b>670</b>	<b>761</b>	<b>856</b>	<b>876</b>	<b>934</b>
<b>Government enterprises:</b>						
Transfers from sales of alcoholic beverages by Provincial Liquor Commissions .....	165	233	251	298	327	363
Other enterprises .....	4	13	26	26	28	9
<b>Other revenue</b> .....	<b>121</b>	<b>204</b>	<b>230</b>	<b>267</b>	<b>314</b>	<b>380</b>
<b>Gross revenue from own sources</b> .....	<b>1,724</b>	<b>3,385</b>	<b>3,968</b>	<b>4,801</b>	<b>5,555</b>	<b>6,460</b>



**TABLE 12. Historical Summary of Net General Revenue by Source for Fiscal Years Ended March 31 — Concluded**

Source	195 <sup>a</sup> <sub>7</sub>	196 <sup>a</sup> <sub>3</sub>	196 <sup>a</sup> <sub>4</sub>	196 <sup>a</sup> <sub>5</sub>	196 <sup>a</sup> <sub>6</sub>	196 <sup>a</sup> <sub>7</sub>
millions of dollars						
Conditional transfers:						
Grant-in-aid and shared-cost contributions from federal government .....	146	861	904	853	1,037	1,324
Shared-cost contributions from municipal governments .....	19	17	19	28	53	23
<b>Totals, conditional transfers .....</b>	<b>165</b>	<b>878</b>	<b>923</b>	<b>881</b>	<b>1,090</b>	<b>1,347</b>
Unconditional transfers:						
Government of Canada:						
Statutory subsidies <sup>1</sup> .....	22	32	32	32	32	32
Federal-Provincial fiscal arrangements .....	—	217 <sup>2</sup>	307 <sup>2</sup>	349 <sup>2</sup>	426 <sup>2</sup>	746
Federal-Provincial tax-sharing arrangement 1956 and adjustments .....	354	—	—	3	—	—
Established Programs Interim Arrangements Act .....	—	—	—	82	58	—
Share of income tax on power utilities .....	7	10	10	6	6	7
Other .....	—	—	25 <sup>3</sup>	—	—	1
<b>Totals, unconditional transfers .....</b>	<b>383</b>	<b>259</b>	<b>374</b>	<b>472</b>	<b>522</b>	<b>786</b>
<b>Totals, transfers .....</b>	<b>548</b>	<b>1,137</b>	<b>1,297</b>	<b>1,353</b>	<b>1,612</b>	<b>2,133</b>
<b>Gross general revenue .....</b>	<b>2,272</b>	<b>4,522</b>	<b>5,265</b>	<b>6,154</b>	<b>7,167</b>	<b>8,593</b>
Less:						
Total own source revenue deduction .....	84	135	145	172	201	235
Total conditional transfers .....	165	878	923	881	1,090	1,347
<b>Totals, deductions .....</b>	<b>249</b>	<b>1,013</b>	<b>1,068</b>	<b>1,053</b>	<b>1,291</b>	<b>1,582</b>
<b>Net general revenue .....</b>	<b>2,023</b>	<b>3,509</b>	<b>4,197</b>	<b>5,101</b>	<b>5,876</b>	<b>7,011</b>

<sup>1</sup> Includes BNA Act subsidies and additional subsidies to Newfoundland.

<sup>2</sup> Includes Atlantic Provinces Adjustment Grants.

<sup>3</sup> 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 for Fiscal Years Ended March 31**

Function	195 <sup>a</sup> <sub>7</sub>	196 <sup>a</sup> <sub>5</sub>	196 <sup>a</sup> <sub>6</sub>	196 <sup>a</sup> <sub>7</sub>
millions of dollars				
General government .....	84	213	286	303
Protection of persons and property .....	109	226	263	309
Transportation and communications .....	640	1,111	1,258	1,298
Health .....	347	1,471	1,775	2,123
Social welfare .....	225	634	696	881
Recreational and cultural services .....	18	46	95	105
Education .....	458	1,618	2,069	2,724
Natural resources and primary industries .....	152	332	402	398
Trade and industrial development .....	10	38	65	58
Debt charges (exclusive of debt retirements) .....	136	138	153	184
Contributions to municipalities .....	5	13	25	26
All other expenditure .....	92	331	353	392
<b>Cost of services provided (exclusive of debt retirement)</b>	<b>2,276</b>	<b>6,171</b>	<b>7,440</b>	<b>8,801</b>

## 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 14.

##### 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, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

##### Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional and occupational licence or permit fees, court and legal fees, law stamps, marriage licences)

##### Sales of Goods and Services

##### Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment, including rental thereof
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial lands
- (9) Confiscations, court and legal fees, repayment for police services
- (10) 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)

##### Sales of goods and services—Natural Resources

- (1) Grazing and pasture fees
- (2) Mine rents
- (3) Rental of crown land

##### Fines and Penalties

##### Liquor Control

##### Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicles
- (4) Forfeiture of election deposits
- (5) 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) Escheates and forfeitures—(bank 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 15.

## 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 Retirement<sup>1</sup>**

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

<sup>1</sup> Eliminated in these statistics. See Table 4, item 14 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 Utilities<sup>1</sup>  
Board of Liquor Control Building Corporation Limited  
Centenary Buildings 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  
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 Fisheries Development Authority  
Newfoundland Government Building Corporation Limited  
Northern Hospitals Building 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 Fund<sup>2</sup>  
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 Commission<sup>1</sup>  
Insurance Reserve Fund  
Senior Citizens Housing Corporation  
Unsatisfied Judgement Fund

#### Nova Scotia:

Board of Commissioners of Public Utilities  
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 Farm Loan Board  
Nova Scotia Research Foundation  
Special Reserve Account  
Universities Assistance Fund  
Unsatisfied Judgement Fund

#### New Brunswick:

Board of Commissioners of Public Utilities<sup>3</sup>  
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 Commission<sup>1</sup>

#### Ontario:

Alcoholism and Drug Addiction Research Foundation  
Housing Corporation Limited  
Motor Vehicle Accident Claims Fund  
Niagara Parks Commission<sup>4</sup>  
Ontario Development Corporation  
Ontario Education Capital Aid Corporation  
Ontario Hospital Services Commission<sup>1</sup>  
Ontario Housing Corporation  
Ontario Junior Farmers Establishment Loan Corporation  
Ontario Municipal Improvement Corporation  
Ontario Research Foundation<sup>1</sup>  
Ontario Student Housing Corporation  
Ontario Universities Capital Aid Corporation  
Sheridan Park Corporation

#### Manitoba:

Co-operative Promotion Board  
Cream Grading Account  
Fire Insurance Reserve Fund  
Fire Prevention Fund  
Horned Cattle Purchase Act  
Hospital Services Fund<sup>1</sup>  
Land Titles Assurance Fund

See footnote(s) at end of Appendix B.



Manitoba Centennial Corporation  
 Manitoba Crop Insurance Corporation  
 Manitoba Export Corporation  
 Milk Control Board<sup>5</sup>  
 Reserve for War and Post-War Emergencies  
 Unsatisfied Judgement Fund

**Saskatchewan:**

Agricultural Research Foundation<sup>6</sup>  
 Government Finance Office<sup>1</sup>  
 Horned Cattle Purchases Trust Account  
 Industrial Development Fund<sup>1</sup>  
 Land Titles Assurance Fund  
 Milk Control Board  
 Saskatchewan Crop Insurance Board  
 Saskatchewan Diamond Jubilee and Canada Centennial Corporation  
 Saskatchewan Economic Development Corporation<sup>1</sup>  
 Saskatchewan Hospitalization Fund<sup>1</sup>  
 Saskatchewan Medical Care Insurance Fund<sup>1</sup>  
 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  
 British Columbia Medical Plan  
 Capital Improvement District Fund  
 Dairy Producers' Protection Fund  
 Dog Tax Fund  
 Grazing Range Improvement Fund  
 Land Registry Assurance Fund  
 Land Settlement Board  
 Medical Grants Stabilization Fund  
 Pound District Act Trust Account  
 Scaling Fund  
 University Endowment Lands Administration Act

<sup>1</sup> Calendar year 1967.

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

<sup>3</sup> Twelve months ended April 30, 1968.

<sup>4</sup> Twelve months ended October 31, 1967.

<sup>5</sup> Twelve months ended July 31, 1968.

<sup>6</sup> Twelve months ended June 30, 1968.





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