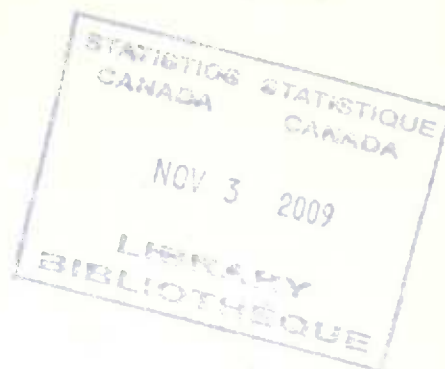


CATALOGUE No.

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ANNUAL

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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1968

(Fiscal Year Ended March 31, 1969)

DOMINION BUREAU OF STATISTICS

Provincial Government Finance - Revenue and Expenditure 1968

(Fiscal Year Ended March 31, 1969)

ERRATAPage 7

Increase or Decrease in Provincial Revenue by Main Source from 1967-68 to 1968-69

	<u>Reads</u>	<u>Should read</u>	<u>Reads</u>	<u>Should read</u>
	<u>Sales tax</u>	<u>General sales tax</u>	<u>Other taxes</u>	<u>Other taxes</u>
Newfoundland\$'000,000	12.5	6.2	0.6	6.9
%	27.6	21.3	61.8	40.4
Prince Edward Island ..\$'000,000	2.0	0.6	"	1.4
%	21.0	14.6	18.1	25.5
Nova Scotia\$'000,000	5.9	2.8	0.1	3.2
%	10.6	10.8	8.6	10.2
New Brunswick\$'000,000	7.8	5.5	1.4	3.7
%	13.1	16.8	5.8	7.3
Quebec\$'000,000	87.4	23.3	24.0	88.1
%	11.1	5.0	28.5	21.6
Ontario\$'000,000	150.4	50.7	15.8	115.5
%	18.9	11.4	15.2	25.3
Manitoba\$'000,000	23.1	21.3	0.4	2.2
%	24.4	53.1	9.8	3.7
Saskatchewan\$'000,000	25.4	13.1	1.4	13.7
%	27.3	25.0	46.2	31.3
Alberta\$'000,000	19.5	"	1.8	21.3
%	37.4	"	32.5	36.8
British Columbia\$'000,000	16.4	12.1	1.6	5.9
%	6.9	7.2	5.5	5.8
Yukon\$'000,000	0.8	"	0.1	0.9
%	85.6	"	18.6	75.0
Northwest Territories..\$'000,000	0.4	"	-0.1	0.3
%	36.1	"	-100.0	27.2
Totals\$'000,000	351.6	135.6	47.1	263.1
%	15.7	10.8	18.4	21.4

DOMINION BUREAU OF STATISTICS

Governments Division

Provincial Government Section

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1968

(Fiscal Year Ended March 31, 1969)

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TABLE OF CONTENTS

	Page
Introduction	5
Review of the Fiscal Year 1968 - 69:	
Revenue	7
Expenditure	8
Federal-Provincial Fiscal Arrangements	9
Federal-Provincial-Municipal Winter Works Incentive Program	11
Newfoundland Building Corporations	11
Quebec Autoroutes Authority and British Columbia Ferry Authority	12
Inter-Provincial Comparability	12
Explanatory Comments	12
Concepts and Definitions	20
 Table	
1. General Revenue	21 22
2. General Expenditure	25 26
3. Reconciliation of General Revenue with Provincial Public Accounts	29 30
4. Reconciliation of General Expenditure with Provincial Public Accounts	31 32
5. Amounts Transferred from Other Governments	33 34
6. Own Source Revenue Deductions	39 40
7. Economic Classification of Gross General Revenue, by Province	41 43
8. Economic Classification of Gross General Expenditure, by Province	54 56
9. Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis	80 82
10. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis	80 82
11. Historical Summaries of Gross General Revenue and Gross General Expenditure, by Province	81 83
 Appendix	
A. Classification of Revenue by Source and Expenditure by Function	94 96
B. List of Special Funds Included in the Statistics of the Report	100 102

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, 1969. 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 1968 - 69 FISCAL YEAR

Revenue

The gross general revenue of all provinces for the period under review showed an increase of \$1,536,448,000 or 17.9 per cent over the corresponding figure for the fiscal year ended March 31, 1968. Of this increase \$894,060,000 or 10.4 percentage points was accounted for by higher tax revenue, \$399,260,000 or 4.6 percentage points was accounted for by higher non-tax revenue from own sources and \$243,128,000 or 2.9 percentage points was accounted for by higher transfer payments from other levels of government.

Of the total increase in tax revenue, \$302,345,000 was contributed by additional personal income tax revenue. The gain from this source was assisted by the imposition of a 6 per cent surtax and the curtailment of dependant exemptions by the province of Quebec effective January 1, 1968. Corporation income tax revenue rose by \$64,306,000. The additional receipts from the levy were largely the result of natural growth as the only province to increase tax during the year was Newfoundland where the rate was raised from 11 to 12 per cent effective April 1, 1968. The additional revenue from general sales tax amounted to \$135,612,000. The appreciation of the yield from this source was assisted by the first full year of operation of the 5 per cent Manitoba levy as well as by an increase from 6 to 7 per cent in the rate of the Newfoundland impost effective April 1, 1968. The revenue from hospital and medicare premiums increased by \$128,673,000 over the previous year. The gain was largely attributable to the increase in hospital insurance premiums which took place in Ontario early in the year and to the inception of medicare in British Columbia on July 1, 1968 with the provincial share of the cost of the program financed largely by the imposition of this type of levy. The other provincial taxes contributed \$263,124,000 to the total increase in tax revenue. Selective increases in motor fuel taxation in Newfoundland, Prince Edward Island,

Quebec, Ontario, Alberta and the Northwest Territories, and in tobacco taxation in Newfoundland, Prince Edward Island, Quebec, Ontario and Saskatchewan early in 1968 added significantly to the yield of these sources.

The significant growth of non-tax revenue from own sources during the period under review resulted partially from a rapid increase in receipts from royalties on the exploitation of natural resources (\$92,534,000) and partially from a sharp rise in interest revenue (\$109,649,000). It must be noted, however, that the reclassification of receipts under the federal manpower training program (\$73,900,000) from transfer payments to sales of services distorts somewhat year-to-year comparison for revenue from that source. The revenue motor vehicle licenses and permits declined by \$435,000 from the previous year despite the introduction of higher rates in Prince Edward Island, Quebec, Ontario, Saskatchewan, Alberta and the Yukon during the year; this apparent anomaly was largely caused by an accounting change in Quebec that had increased 1967 - 68 receipts at the expense of 1968 - 69's. The revenue from the control and sale of alcoholic beverages by provincial liquor boards increased by a moderate \$40,811,000, assisted in part by selective mark-up increases in several provinces.

Transfer payments from other levels of government expanded substantially during the period under review. The classification change which took receipts under the federal manpower training program from this category to that of non-tax revenue from own sources (sales of services), however, prevents meaningful comparison between the two years.

The following table depicts the experience of the various provinces with regard to changes in the yields of their main revenue sources between 1967 - 68 and 1968 - 69:

Increase or Decrease in Provincial Revenue by Main Source from 1967 - 68 to 1968 - 69

		Personal income tax	Corpo- ration income tax	Sales tax	Hospital insurance and medicare premiums	Other taxes	Non-tax revenue from own sources	Transfers	Gross general revenue
Newfoundland	\$'000,000	2.1	2.8	12.5	—	0.6	7.6	5.3	30.9
	%	17.6	50.3	27.6	—	61.8	30.0	3.7	13.3
Prince Edward Island	\$'000,000	0.2	0.1	2.0	—	—	2.9	1.2	6.4
	%	11.0	10.8	21.0	—	18.1	37.0	4.3	13.3
Nova Scotia	\$'000,000	3.5	1.3	5.9	—	0.1	12.1	3.7	26.6
	%	13.4	12.8	10.6	—	8.6	26.0	2.2	8.6
New Brunswick	\$'000,000	2.9	0.6	7.8	—	1.4	7.6	12.6	32.9
	%	15.6	8.5	13.1	—	5.8	21.4	9.3	11.7
Quebec	\$'000,000	169.4	30.8	87.4	—	24.0	- 23.6	54.3	340.3
	%	32.1	20.0	11.1	—	28.5	- 7.5	9.2	13.7
Ontario	\$'000,000	69.5	28.1	150.4	74.3	15.8	165.9	92.4	596.4
	%	12.6	10.2	18.9	40.6	15.2	36.0	17.5	20.6
Manitoba	\$'000,000	10.9	2.6	23.1	0.4	0.4	12.0	- 6.1	43.3
	%	20.3	11.6	24.4	3.0	9.8	17.8	- 4.5	11.1
Saskatchewan	\$'000,000	6.4	4.0	25.4	—	1.4	5.8	1.2	44.2
	%	13.2	25.8	27.3	0.6	46.2	4.1	1.0	10.2
Alberta	\$'000,000	18.5	9.9	19.5	12.8	1.8	115.1	23.2	200.8
	%	23.2	24.9	37.4	100.0	32.5	34.1	16.0	30.4
British Columbia	\$'000,000	18.9	- 15.9	16.4	41.2	1.6	94.9	54.2	211.3
	%	13.3	- 24.8	6.9	365.4	5.5	44.2	42.2	25.5
Yukon	\$'000,000	—	—	0.8	—	0.1	0.3	0.9	2.1
	%	—	—	85.6	—	18.6	10.5	14.8	20.0
Northwest Territories	\$'000,000	—	—	0.4	—	0.1	0.7	0.2	1.2
	%	—	—	36.1	—	- 100.0	30.1	2.6	10.0
Totals	\$'000,000	302.3	64.3	351.6	128.7	47.1	399.3	243.1	1,536.4
	%	20.7	10.8	15.7	57.0	18.4	23.7	11.4	17.9

Expenditure

The gross general expenditure of the provinces and territories increased by \$1,295,155,000 or 14.3 per cent from 1967 - 68 to 1968 - 69. \$337,103,000 or 3.7 percentage points of this increase was accounted for by higher expenditure on education, \$362,268,000 or 4.0 percentage points by higher expenditure on health, \$147,846,000 or 1.6 percentage points by higher expenditure on social welfare, \$6,688,000 or only 0.1 percentage point by higher expenditure on transportation and communications, and \$441,250,000 or 4.9 percentage points by all other expenditures including transfers to other levels of government.

The significant increase in expenditure on education was largely attributable to rapidly increasing transfers to local school boards.

The substantial rise in health expenditure resulted in part from the continued rapid increase in the costs of hospital services and from the inception of the national

medicare program which, in the year under review, began its operations on July 1, 1968 in British Columbia (Saskatchewan already had a medicare program when the national scheme became operative).

The expenditure on social welfare also underwent a substantial appreciation during the year under review. This was attributable to a significant extent to a rapid rise in outlays for aid to the unemployed and unemployables caused by a notable rise in unemployment as a result of the inability of new job opportunities to keep pace with additions to the labour force.

The expenditure on transportation and communications just about levelled off in 1968 - 69. Contractions actually occurred in New Brunswick, Quebec, Alberta and British Columbia in this area during the year.

The following table shows what was the experience of the various provinces with regard to changes in outlays under their main functions of expenditure between 1967 - 68 and 1968 - 69:

Increase or Decrease in Provincial Expenditure by Main Function from 1967 - 68 to 1968 - 69

		Education	Health	Social welfare	Transportation and communications	Other expenditures including transfers	Gross general expenditure
Newfoundland	\$'000,000	- 8.7	7.0	3.5	4.6	1.1	7.5
	%	- 10.5	14.1	8.6	8.6	1.3	2.5
Prince Edward Island.....	\$'000,000	2.7	1.0	0.8	- 1.2	0.9	2.6
	%	26.0	10.6	- 10.1	- 9.7	6.7	4.8
Nova Scotia	\$'000,000	16.6	12.5	3.1	7.0	16.1	55.3
	%	18.4	18.2	13.2	10.9	21.1	17.1
New Brunswick	\$'000,000	29.2	6.2	7.3	- 19.2	4.3	27.8
	%	31.4	10.8	39.0	- 27.5	5.4	8.7
Quebec	\$'000,000	50.3	49.5	82.9	- 5.2	53.7	231.2
	%	6.7	7.9	21.7	- 1.6	9.2	8.7
Ontario	\$'000,000	126.0	157.6	34.2	25.1	277.0	619.9
	%	12.4	20.6	17.4	5.7	48.1	20.7
Manitoba	\$'000,000	23.6	12.0	8.4	4.5	- 2.0	46.5
	%	21.3	14.1	29.7	9.4	- 1.9	12.3
Saskatchewan	\$'000,000	13.8	8.1	0.1	6.5	11.2	39.7
	%	13.5	6.8	-	9.9	10.4	9.3
Alberta	\$'000,000	9.2	44.3	- 8.0	- 10.6	75.3	110.2
	%	3.3	26.2	- 10.6	- 10.8	52.6	14.5
British Columbia	\$'000,000	73.0	62.3	17.0	- 3.9	-	148.4
	%	37.8	33.3	22.1	- 3.0	-	18.5
Yukon	\$'000,000	0.8	1.1	0.2	- 1.2	0.5	1.4
	%	19.0	103.2	36.4	- 51.4	12.0	11.6
Northwest Territories	\$'000,000	0.6	0.5	- 0.1	0.3	3.3	4.6
	%	15.6	16.1	- 14.9	63.6	55.3	32.1
Totals	\$'000,000	337.1	362.1	147.8	6.7	441.4	1,295.1
	%	12.3	16.9	16.7	0.5	22.3	14.3

Federal-Provincial Fiscal Arrangements

From their beginning 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 fiscal agreements with the provinces. Under the terms of these agreements, it was to assume full occupancy of the personal and corporation income tax fields for the duration of the conflict and make, in return, certain compensation payments to the provinces. 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 agreed to stay out of the income tax and succession duty 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. They were replaced by new arrangements to run from 1962 to 1967 that further developed the concept of tax sharing. Under the previous 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 1962 arrangements, 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 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 nonetheless 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 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, substantive amendments 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. An adjustment was made, however, in provinces with above average revenue from natural resources; this adjustment took the form of a reduction equal to half the amount by which the average per capita natural resource revenue of that province over a three-year period exceeded the national average.
- (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 abatement 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 abatement (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 federal abatement 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 chose to operate itself a program of allowances for individuals aged sixteen and seventeen in full-time attendance at educational institutions. Only Quebec availed itself of the offer; in the other provinces, the program was to be 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) The Canada Assistance Plan came into operation on July 1, 1966. It aimed at the promotion and better co-ordination of welfare programs in and among the 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 care for welfare recipients including needy mothers and children.¹ 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.

- (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 modifications in 1967 to run until 1972. The tax collection agreements entered into by provincial governments under the Arrangements were extended indefinitely in 1968 subject to termination on due notice.

One important modification in the renewed Arrangements 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 50 per cent of the operating costs of post-secondary education or, at the option of the province, to an amount equal to \$15 per capita (1967 - 68 population) escalated annually thereafter at the national rate of growth of post-secondary education operating expenditures. The federal contribution in all provinces except Quebec 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 coupled with associated equalization and whatever adjustment payment was necessary to come up to the per capita or operating costs guarantee. The province of Quebec was granted an additional 3 percentage points of basic personal income tax with associated equalization and adjustment-to-guarantee payment. The different treatment of Quebec was due to the fact that the province had not been a recipient of university grants and had already been given fiscal compensation on that account under the previous arrangements.

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.

¹ With the inception of medicare programs in all provinces, the medical care aspect of the Canada Assistance Plan was to gradually phase out of existence.

Another important modification in the renewed Arrangements relates to the equalization formula. In contrast to the 1962 - 67 formula which was largely anchored to the yield of the income and inheritance taxes, the new formula takes account of sixteen sources covering the whole spectrum of provincial revenues from provincial sources. Equalization is established for every province and for each source by multiplying the aggregate revenue of all provinces from that source by the difference between the ratio of population of the province to population of all provinces and the ratio of revenue base of the province to the aggregate revenue base of all provinces. 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 introduced in 1958-59 and under which the Federal Government contributed an amount equal to one-half the cost of labour incurred on winter works projects by municipalities was still operative for part of 1968 - 69. 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 channelled 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 33, Table 2). The amount involved in 1968 - 69 was \$37,118,000, while the corresponding figure for 1967 - 68 was \$45,742,000. On August 29, 1968, the Federal Government discontinued the program.

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 final figure for ordinary and capital (general) expenditure.

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

Newfoundland Building Corporations

	Interest	Other Functions	
	\$'000		
Bell Island Hospital Building Corporation Limited	62	—	
B.L.C. Building Corporation Limited	178	—	
Corner Brook Hospital Buildings Corporation Limited	170	—	
Fish Building Limited	160	—	
Gander Hospital Corporation Limited	284	—	
Grace Hospital Extension Corporation Limited	534	—	
Grand Falls Hospital Corporation Limited	201	—	
Memorial Park Realty Corporation Limited	—	1	General Government
Memorial University of Newfoundland Building Corporation Limited	626	—	
Mooring Cove Building Company Limited	—	123	Natural resources and primary industries—fish and game
Newfoundland and Government Building Corporation Limited	447	—	
Northern Hospitals Building Corporation Limited	412	—	
Nurses' Training School Building Corporation Limited	324	—	
Pepperrell Hospital Reconstruction Corporation Limited	322	—	
St. Anthony Hospital Building Corporation Limited	—	21	Health—Hospital care
St. John's Infirmary Building Corporation Limited	239	—	
Technical College Building Corporation Limited	360	—	
University Extension Building (Newfoundland 1964) Limited	—	197	Education
Vocational Schools (Western) Building Corporation Limited	215	—	
Totals	4,534	342	

Quebec Autoroutes Authority and British Columbia Ferry Authority

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.

The tables include, however, the revenues and expenditures of the British Columbia Ferry Authority which, in accordance with the British Columbia Ferry Authority (Vesting) Act, saw its assets and liabilities, other than self-liquidating debentures outstanding, transferred to the British Columbia Department of Highways on February 16, 1968. In prior years, this agency was considered to be a government enterprise and its transactions were left out of corresponding reports. The following tables show the revenues and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1968:

THE QUEBEC AUTOROUTES AUTHORITY REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED DECEMBER 31, 1968

Revenue:	\$'000
Sales and services, tolls, etc.	13,131
Total revenue	13,131
General expenditure:	
Highways, roads and bridges	5,238
Debt charges, exclusive of debt retirement	18,982
Total gross expenditure (exclusive of debt retirement)	24,220

The above statement has been prepared using the same type of analysis as in the main tables of this report. For example, "general" expenditure includes both the ordinary and capital outlays made by the Authority for the period under review and excludes sinking fund earnings and provisions for debt retirement.

In any study of inter-governmental statistics relating to expenditures on highways, roads and bridges, the

transactions of the Quebec Autoroutes Authority should be taken into consideration.

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 77). 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 "gross expenditure" concepts provide measures of inter-provincial comparability, but at the total level only. Moreover, as previously mentioned, special caution must be exercised with regard to the particular treatment accorded to the Quebec Autoroutes Authority. In fact because of the varying importance of provincial government enterprises in the activities of the provincial public subsector 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 the capital and current revenue and expenditure transactions of provincial government departments and of certain administrative

or special 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 the provincial 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.

Table 1 shows "gross" or total revenue received from all sources adjusted where necessary to a comparative basis for all provinces and "net" general revenue. The latter item is arrived at by deducting from gross revenue (a) all revenue of provincial government institutions (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

Table 2 shows provincial gross general expenditure (representing the total financial burden of services) by function, adjusted to a comparative basis and "cost of services provided". The latter item is arrived at by deducting from gross general expenditure (a) all revenue of provincial government institutions and (b) revenue in the form of interest, premium, discount and exchange.

Certain items of revenue shown in Table 1 are broken down into more detail elsewhere in the publication. For the detail of the unconditional transfers as recorded in item 43 of Table 1, see items 1 to 11 of Table 5. For the detail of the grants-in-aid and shared-cost contributions from municipal governments as shown in item 37 of Table 1, see items 89 to 102 of Table 5.

"Other" taxes Table 1, item 14 consists of the following items which are gross amounts, i.e., before deduction of any commissions payable to collectors:

Other Taxes

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	334	Fire marshal tax	853
Public utilities assessment levy	90	Security transfer tax	7,494
Tax on premiums under the Insurance Act	420	Land transfer tax	12,567
Total	844	Tax on premiums under the Insurance Act	21
		Total	20,935
Prince Edward Island:		Manitoba:	
Fire prevention tax	4	Crop insurance premiums	2,324
Crop insurance premiums	22	Fire prevention tax	97
Total	26	Total	2,421
Nova Scotia:		Saskatchewan:	
Tax on fire insurance premiums	59	Crop insurance premiums	1,873
New Brunswick:		Fire prevention assessment levy	128
Fire marshal tax	98	Motor vehicle premiums	305
Public utilities assessment levy	34	Total	2,306
Total	132	Alberta:	
Quebec:		Crop insurance premiums	3,458
Security transfer tax	3,627	Fire prevention tax	73
Syndicat national de rachat	154	Total	3,531
Crop insurance premiums	1,060	British Columbia:	
Total	4,841	Fire marshal tax	335
		Yukon:	
		Fur export tax	3

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, administrative or special funds have been created, the revenues and expenditures of which are accounted for separately and are not included in provincial current revenues and expenditures despite the fact that the agencies in question perform functions that are really of a governmental nature. For purposes of

the present statistics, the revenues and expenditures of such funds have been classified 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 the deductions made in the public accounts.

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, and their net profits (gross receipts less cost of sales and administrative expenses) are shown 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, actual profits for the year in question are offset 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 14, 15 and 16 on both of these tables.

In order to achieve inter-provincial comparability and facilitate the task of consolidating transactions between levels of government, 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 11, 12 and 13 on Tables 3 and 4.

Sinking fund earnings are not considered to be part of general revenue and therefore have been deducted wherever they have been included in provincial ordinary revenue. 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 19.

The consolidation of special funds with provincial ordinary accounts makes it necessary to eliminate inter-fund transactions. The same operation must be performed in instances involving transfers between current and capital account and from one vote to another. 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.

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 levels of government. 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 the detail by function is not available for this province, conditional transfers from the federal government have been distributed as per the DBS publication *Federal Government Finance, 1968* (Catalogue No. 68-211) which indicates

the purpose of these payments; transfers from local governments have been applied to "Other Expenditures". However, as a result of the different accounting methods employed by the federal and British Columbia governments, 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 has, therefore, been made to reconcile the two sources. (See item 86.)

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 76 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, i.e., 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 offset against the expenditure for debt charges.

Table 7 — Economic Classification of Gross General Revenue by Source

This table classifies the gross general revenue of provincial and territorial governments by source as understood for purposes of the national accounts statistics (see DBS *National Income and Expenditure Accounts* (Catalogue No. 13-001), Table 6). The sources of government revenues for national accounts purposes are the direct taxes on persons and business, indirect taxes, the transfers from persons and other levels of government, and investment income.

Direct Taxes on Persons

Direct taxes on persons include personal income tax and succession duties but not the provincial share of the federal estate tax which is treated as a transfer from other levels of government.

Direct Taxes on Business

Direct taxes on business include corporation income tax and the levies imposed on logging and mining income.

Indirect Taxes

Indirect taxes encompass general sales tax, the imposts on motor fuel, tobacco and spirits, premiums of insurance companies, places of business, paid-up capital, admissions to places of amusement, real and personal property, and the exploitation of natural resources (other than royalties), as well as the business component of motor vehicle licences and permits, the trading profits of liquor boards, and all taxes, licences and permits not elsewhere accounted for.

Transfers from Persons

Transfers from persons comprise hospitalization and medicare premiums, the personal component of motor vehicle licences and permits, liquor permits sold

to individuals, hunting and fishing licences, marriage licences and fines.

Transfers from Other Levels of Government

Transfers from other levels of government include both conditional and unconditional payments. The provincial share of the federal estate tax is classified in this category.

Investment Income

Investment income includes interest receipts, profits on foreign exchange, royalties (described as revenue from charges and levies on the exploitation of natural resources owned by the Crown) and the remitted trading profits of government enterprises other than liquor boards. In practice, royalties cover charges of this designation as well as stumpage dues, water power rentals, and assorted other imposts and fees on the exploitation of natural resources on Crown land.

Other Revenue

This category covers items which are considered in the present statistics but not in the national accounts series and certain items which are subject to adjustments to allow for the subsequent reconciliation of the two series, i.e., amounts that represent only part of revenues fully considered in the national accounts series. Revenues which are not considered in the national accounts statistics include sales of goods and services by government departments and institutions (netted out of related expenditures in the national accounts series) and sales of land and used fixed assets (transactions which do not add to production in the national accounts sense). Items which are subject to adjustments to allow for the subsequent reconciliation of the two series include receipts by government of certain contributions to non-trusted pension plans or to social insurance programs that it operates.

Table 8 — Economic Classification of Gross General Expenditure by Object

This table classifies the gross general expenditure of provincial and territorial governments by object as understood for purposes of the national accounts statistics (see DBS *National Income and Expenditure*

Accounts (Catalogue No. 13-001), Table 6). It shows whether outlays are made by way of purchases of goods and services or by way of transfers to persons, business or other levels of government.

Wages and Salaries

The compilation of salaries and wages on a functional basis for each province is prepared by the Provincial Employment and Payrolls Unit of the Provincial Government Section, Governments Division, except in the case of British Columbia for which data is not available. This category includes expenditures on salaries and wages charged to budgetary expenditures as well as the corresponding outlays paid out of the special funds listed in Appendix B on page 100 of this publication.

Other Expenditures on Goods and Services

This category is the residual of all other final expenditures of government and includes purchases of office equipment and supplies, travelling expenses, payments for professional services provided by the business or personal sectors, etc.

Transfers to Persons

Transfers to persons consists of payments made to individuals and certain institutions for which no direct service was rendered by the recipients. Included in this category are payments to private non-commercial organizations or institutions such as universities and other post-secondary educational institutions, health associations, etc., as well as interest on the public debt. Grants by the Province of Ontario to its municipalities for the purpose of reducing taxes on residential and farm properties are also treated as transfers to persons.

Transfers to Business

This category includes both amounts contributed towards current operations (subsidies) and capital assistance. Subsidies are payments made to producers to make it possible to sell goods at lower prices. They are designed to stabilize prices at consumer level or to main-

tain income at producer level. They are presently paid to producers of wool, cheese, hogs and livestock for breeding purposes as well as to certain concerns engaged in the exploitation of iron ore and peat deposits or in the operation of ferry services. Homeowners' subsidies paid by the provinces of Saskatchewan, Alberta and British Columbia are included in transfers to business. Capital assistance covers all grants made to business with the object of assisting in the construction of new facilities or in the acquisition of new machinery and equipment.

Transfers to Other Levels of Government

Transfers to other levels of government are mainly of two kinds; namely transfers to local governments and transfers to public hospitals (public hospitals are regarded as a sub-sector of government in the national accounts series). The term "local governments" refers to the governments of cities, towns, villages, counties, townships, and rural districts as well as to local school boards and conservation authorities. It does not, however, cover local library boards.

Other Expenditure

This category covers items which are considered in the present statistics but not in the national accounts series and certain items which are subject to adjustments to allow for the subsequent reconciliation of the two series, i.e., amounts that represent only part of expenditures fully considered in the national accounts series. Expenditures which are not considered in national accounts statistics include purchases of land and used fixed assets (transactions which do not add to production in the national accounts sense) and certain items offset against revenue such as current losses of government enterprises and write-offs of fixed assets. Items which are subject to adjustments to allow for the subsequent reconciliation of the two series include partial contributions to non-trusted pension plans and to social insurance programs operated by government.

Table 9 – Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis

This table effects a reconciliation between gross general revenue of provincial and territorial governments as per Table 7 and provincial government revenue as established for purposes of DBS *National Income and Expenditure Accounts* (Catalogue No. 13-001). The reconciliation is at the all-Canada level (the national accounts series is not published on an individual province basis) and the accounting period concerned is the fiscal year (twelve-month period ending on March 31).

The adjustments to arrive at this reconciliation are as follows:

Substitution of Personal Income Tax Collections for Payments in Respect of Personal Income Tax

In nine provinces (all except Quebec), the provincial personal income tax is collected by the federal government under the terms of federal-provincial tax collection agreements. Estimates are made by the federal authorities before the beginning of a fiscal year of the amounts of provincial personal income tax to be collected in the individual provinces. These estimates are then used to make regular monthly payments to the provinces during the year. Adjustments can later be made to these payments on the basis of actual collection

experience. At the same time as it makes monthly personal income tax payments to the nine tax collection agreement provinces, the federal government collects each month personal income tax and allocates a share of it to the provincial tax collection agreements account on their behalf. In the present statistics, it is the federal payments in respect of personal income tax to the tax collection agreement provinces that is recorded as revenue from this source for these provinces while, in the national accounts statistics, it is the share of actual revenue collected by the federal government and allocated to the provincial tax collection agreements account that is taken into account. To reconcile the two series, the federal payments in respect of personal income tax to the tax collection agreement provinces must be replaced by the share of actual federal collections that belongs to these provinces. This difference between the two series does not arise in Quebec because the province collects its own provincial personal income tax and its collections are recorded as revenue from that source in both series.

Substitution of Corporation Income Tax Accruals for Corporation Income Tax Collections

For national accounts purposes, it is corporation income tax accruals and not corporation income tax collections that constitute revenue from that source. There is a fundamental departure in this area with the present statistics. The latter is interested in the cash position of governments and, consequently, in collection figures for corporation income tax revenue; the national accounts series is interested in assessing economic impact and thus looks to the accrual of corporation income tax liabilities. Corporation income tax accruals are also necessary to maintain consistency between the government and the business sectors of the national accounts; in the business sector, it is the current corporate profit position which is used in the measure of gross national product. Under existing tax legislation, corporations have the option to make their tax remittances either on the basis of their taxable income of the previous year or on an estimate of their current profits. When profits are increasing, the tendency is to use taxable income of the previous year as a payment base. This results in a time lag of anywhere from six months to a year between accrual of tax liability and its full discharge. It is this lag that the national accounts series endeavours to overcome by the accrual approach. To reconcile the present statistics with the national accounts series, it is thus necessary to replace corporation income tax collections by corporation income tax accruals.

Contributions To and Other Income of Social Insurance Programs

For national accounts purposes, employer and employee contributions to social insurance programs constitute government revenue from the main source

"direct taxes - persons". These contributions, by and large, fall outside the scope of the present statistics. The most important social insurance program at the provincial level of government is workmen's compensation which is a comprehensive health care and insurance maintenance scheme for workers involved in industrial accidents. Contributions to finance this program come from employers. The portion of contributions relating to income maintenance insurance is included in the national accounts series on the provincial government sub-sector (the portion relating to health care is deemed to be in the personal sector). The reconciliation of the present statistics with the comparable national accounts series thus requires that the portion of employers' contributions to workmen's compensation relating to income maintenance insurance and all other contributions by employers and employees to social insurance programs operated by provincial governments (such as vacation-with-pay programs) be brought into government revenue. It also requires that the other income of the funds administering these programs (such as investment income) be added to the related revenue of government.

Employer and Employee Contributions To and Other Income of Non-trusted Pension Plans

For national accounts purposes, both employer and employee contributions to non-trusted pension plans operated by government are brought into government revenue as "direct taxes - persons". In the statistics of this report, contributions by government as an employer to the non-trusted pension plans that it operates are reduced by the contributions that it collects from employees and, in some cases, from employers other than itself and shown in net fashion on the expenditure side. Hence the reconciliation of the present statistics to the national accounts series calls for inter-related adjustments to the revenue and expenditure sides. The expenditure side adjustments are described in the commentary relating to expenditure reconciliation between the two series. The revenue side adjustment consists in adding to the revenue of government all contributions made to the non-trusted pension plans that it operates including its own contributions as well as those of government employees and all other individuals covered by such plans. Moreover, the other income of these plans (such as investment income) must also be taken into account.

Adjustments to Transfers from Other Levels of Government

The unconditional transfers from other levels of government appearing in the statistics of this report correspond to those carried in the national accounts series. The figures in question are obtained from federal sources (all unconditional transfers from other levels of government to the provinces are of federal origin). There is a difference, however, between the two series with regard to conditional transfers from other levels of

government. The figures included in the present statistics are those appearing in the public accounts of provincial and territorial governments while the figures incorporated in the national accounts series are those reported in the federal public accounts. To reconcile the present statistics with the corresponding national accounts data, the difference in conditional transfers between the federal public accounts and the provincial and territorial public accounts is added to provincial revenue.

Imputed Banking Services

Included in the national accounts series is an imputation in respect of banking services. This adjustment is made in order to account for the value of banking services provided without specific charge to government. The adjustment is made on both the revenue and expenditure sides. The reconciliation of the two series makes it necessary to carry this imputation, as far as the revenue side is concerned, as an adjustment to "investment income".

Sinking Fund Earnings

The earnings of sinking funds are not considered as revenue of government for purposes of the statistics of this report. They have to be added to gross general revenue to reconcile it with the corresponding national income and expenditure accounts data.

Revenue Offset Against Expenditure for National Accounts Purposes

In Table 7 (Economic Classification of Gross General Revenue by Source), amounts are allocated to the residual category called "other revenue" in respect of sales of goods and services by government departments and institutions. These amounts are netted out of related expenditures for national accounts purposes on the theory that government involvement in the provision of ordinary commercial goods and services is incidental to its normal activities and that the transactions concerned more properly belong to other sectors of the accounts. To reconcile the present statistics with the corresponding national accounts data, proceeds from the sales of ordinary commercial goods and services by government must be deducted from government revenue.

Revenue Not Resulting from Productive Activities for National Accounts Purposes

In Table 7 (Economic Classification of Gross General Revenue by Source), the proceeds from sales of

land or used fixed assets are allocated to the residual category "other revenue". These proceeds constitute revenue for purposes of the statistics of this report but not for purposes of the national accounts series. The reason for their exclusion from the latter is that such transactions do not add to production and consequently cannot be considered in the national accounts framework. To reconcile the present statistics with the corresponding national accounts data, the proceeds from these transactions must be deducted from government revenue.

Deficits of Enterprises Offset Against Remitted Profits

The statistics of this report shows the transactions of governments with their enterprises on a gross basis, i.e., the profit remittances of enterprises are recorded as revenue and the payments made by governments to their enterprises to help them meet their deficits are shown as expenditure. The national accounts series reflects only the net position resulting from these transactions. To reconcile the statistics of this report with the corresponding national accounts data, the payments made by governments to their enterprises to help them meet their deficits must be deducted from both government revenue and government expenditure.

Other Additions and Deductions

These residual adjustments fluctuate widely from fiscal year to fiscal year. Some of them relate to the year-ends of special funds with fiscal periods that do not coincide with the fiscal year of government. In the statistics of this report, the revenues of these funds for their fiscal periods most closely related to the fiscal year of government are aggregated with the revenue of government, while, in the national accounts series, adjustments are made to bring all revenues of the government universe onto the same fiscal year basis. These adjustments must be taken into account to reconcile the two series. Similarly additions or deductions must be made to the statistics of this report to make allowances for the adjustments sometimes made in the national accounts series in eliminating double-counting when the revenues of special funds are brought together with those of government (the interfunding procedure used in the compilation of the series of this report differs from that employed in compiling the national accounts series).

Table 10 — Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis

This table effects a reconciliation between gross general expenditure of provincial and territorial governments as per Table 8 and provincial government current expenditure as established for purposes of *DBS National Income and Expenditure Accounts* (Catalogue No. 13-001). The reconciliation is at the all-Canada level (as

mentioned in the commentary pertaining to Table 9, the national accounts series is not published on an individual province basis) and the accounting period concerned is the fiscal year (twelve-month period ending on March 31).

The adjustments to arrive at this reconciliation are as follows:

Expenditures of Social Insurance Programs

For national accounts purposes, the expenditures of social insurance programs constitute government expenditures in the nature of "transfers to persons" and "purchases of goods and services". These expenditures largely fall outside the scope of the statistics of this report. The most important social insurance program at the provincial level is workmen's compensation. The portion of expenditures incurred by the provincial boards operating this program that relates to income maintenance insurance is included in the national accounts series on the provincial government sub-sector (the portion relating to health care is deemed to be in the personal sector). The reconciliation of the present statistics with the comparable national accounts series thus requires that the expenditures of workmen's compensation boards relating to income maintenance insurance and the expenditures of all other social insurance programs operated by provincial governments (such as vacation-with-pay programs) be brought into government expenditure. It also requires that outlays made by government in respect of social insurance programs and included in the statistics of this report be deducted in bringing the total expenditures of these social insurance programs into that of government.

Expenditures of Non-trusted Pension Plans

For national accounts purposes, both the contributions of government as an employer to the non-trusted pension plan that it operates and the payments of benefits by the plans are brought into government expenditure. The contributions of government as an employer are treated as "purchases of goods and services" (supplementary wages and salaries in the occurrence); they are offset in the consolidation of the transactions of government and its non-trusted pension plans by the same contributions brought into government revenue as "direct taxes - persons". The payments of benefits to pensioners by the plans are treated as "transfers to persons". Both the contributions of government as an employer to the non-trusted plans that it operates and the benefit payments made by the plans must be added to government expenditure to reconcile the statistics of this report with the corresponding national accounts data. Moreover, to cope with the treatment afforded in this report to contributions made by government as employer to the non-trusted pension plans that it operates (treatment which is described in the commentary relating to the revenue reconciliation between the two series), a further adjustment needs to be made. This adjustment consists in the deduction from expenditure of all amounts already included therein in respect of government contributions as employer to the non-trusted pension plan that it operates.

Contributions to Trusted Pension Plans

For national accounts purposes, government trusted pension plans are considered to fall outside the government universe. Only the contributions of government as an employer to the plans appear in government expenditure. Similar treatment is provided in the statistics of this report. However, because of differences in sources and methods, the figures appearing as government contributions in the two series do not quite correspond. To reconcile the statistics of this report with the corresponding national accounts series, the amount shown as government contributions in the latter must be substituted for the corresponding amount included in the former.

Capital Consumption Allowances

An amount for capital consumption allowances is included in current expenditure for national accounts purposes. The amount takes account of the depreciation of fixed assets of government. The reconciliation of the two series calls for the addition to government expenditure of an amount representing depreciation allowances not included in the statistics of this report.

Imputed Banking Services

Included in the national accounts series is an imputation in respect of banking services. This adjustment is made in order to account for the value of banking services provided without specific charge to government. The adjustment is made on both the revenue and expenditure sides. The reconciliation of the two series makes it necessary, as far as the expenditure side is concerned, to carry this imputation as an addition to "purchases of goods and services".

Expenditure Not Resulting from Productive Activities for National Accounts Purposes

In Table 8 (Economic Classification of Gross General Expenditure by Object), purchases of land or used fixed assets are allocated to the residual category "other expenditure". The pertinent amounts constitute expenditure for purposes of the statistics of this report but not for purposes of the national accounts series. The reason for their exclusion from the latter is that such transactions do not add to production and consequently cannot be considered in the national accounts framework. To reconcile the present statistics with the corresponding national accounts data, the amounts involved must be deducted from government expenditure.

Capital Expenditures

Current expenditure as understood for national accounts purposes excludes gross fixed capital formation. Gross fixed capital formation entails the construction of new structure and facilities and the acquisition of new machinery and equipment. Transactions of this

kind are reflected in the series of this report as it does not differentiate between capital and current outlays. To reconcile it with the corresponding national accounts data, it is necessary that all capital outlays be deducted from government expenditure.

Revenue Offset Against Expenditure for National Accounts Purposes

This relates to an adjustment made in the reconciliation of the revenue side of the two series. As is explained in the commentary of Table 9, certain revenues are netted out of related expenditures for national accounts purposes on the theory that government's involvement in the provision of ordinary commercial goods and services is incidental to its normal activities and that the transactions involved more properly belong to other sectors of the accounts. The reconciliation of the two series calls for a deduction of these amounts from the revenue of the statistics of this report. It also calls for an equivalent deduction under the label "purchase of goods and services" from its expenditure.

Other Additions and Deductions

These residual adjustments fluctuate widely from fiscal year to fiscal year. Some of them relate to the year-ends of special funds with fiscal periods that do not coincide with the fiscal year of government. In the statistics of this report, the expenditures of these funds for their fiscal periods most closely related to the fiscal year of government are aggregated with the expenditure of government while, in the national accounts series, adjustments are made to bring all expenditures of the government universe onto the same fiscal year basis. The additions or deductions concerned must be taken into account to reconcile the two series. Similarly additions or deductions must be made to the statistics of this report to make allowances for the adjustments sometimes made in the national accounts series in eliminating double-counting when the expenditures of special funds are brought together with those of government (the interfunding procedure used in the compilation of the series of this report differs from that employed in compiling the national accounts series). Other kinds of adjustment also taken into account under this heading are the additions or deductions sometimes made to purchases of goods and services to put them on a current economic impact basis.

Table 11 — Historical Summaries of Gross General Revenue and Gross General Expenditure

This table presents actual data for three years and estimated data for two years on gross general revenue by source and gross general expenditure by function for each province and territory and at the all-Canada total. Actual data are obtained from the present publication

while estimated amounts are to be found in the publication entitled *Provincial Government Finance — Revenue and Expenditure (Estimates)*, (DBS Catalogue No. 68-205).

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).

STATISTICAL TABLES

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Taxes:					
	Income:					
1	Corporations ²	8,267	1,054	11,197	8,170	184,512
2	Individuals ³	13,829	2,668	29,335	21,253	696,983
3	On premiums of insurance companies	751	170	1,571	1,233	21,484
4	Other, on corporations	—	—	—	—	43,434
5	Property	—	—	106	23,346	—
	Sales: ⁴					
6	General	35,301	4,691	28,664	38,060	489,297
7	Motor fuel	18,272	5,025	31,507	26,360	264,269
8	Alcoholic beverages	—	781	—	—	—
9	Amusements and admissions	73	132	718	505	13,442
10	Tobacco	4,019	842	—	2,739	60,294
11	Other commodities and services ⁶	28	—	706	—	48,583
12	Succession duties	—	—	—	—	38,751
13	Hospital and medicare insurance premiums ⁷	—	—	—	—	—
14	Other ⁸	844	26	59	132	4,841
15	Totals, taxes	81,384	15,389	103,863	121,798	1,865,890
	Privileges, licences and permits:					
16	Liquor control and regulations	5,510	24	229	427	31,899
17	Motor vehicles	4,603	1,238	9,218	7,614	82,440
18	Natural resources	3,531	47	1,530	4,766	65,948
19	Other	830	172	654	742	17,788
20	Totals, privileges, licences and permits	14,474	1,481	11,631	13,549	198,075
	Sales and services:					
21	Institutional	2,605	2,087	855	1,157	2,823
22	Manpower training	3,139	633	2,910	2,891	29,075
23	Natural resources	207	5	72	9	2,121
24	Other	3,118	1,902	5,879	3,828	15,814
25	Totals, sales and services	9,069	4,629	9,716	7,585	49,838
26	Fines and penalties	864	89	659	1,136	4,419
	Interest, discount, premium and foreign exchange:					
27	Interest	2,203	1,851	16,863	3,289	17,105
28	Premium or discount	—	—	38	—	63
29	Profit on foreign exchange	—	—	—	29	—
30	Totals, interest, discount, premium and foreign exchange	2,203	1,851	16,901	3,318	17,168
	Own enterprises:					
31	Liquor profits	6,296	2,582	19,737	16,999	43,268
32	Other ⁹	—	—	—	—	—
33	Totals, own enterprises	6,296	2,582	19,737	16,999	43,268
34	Other revenue	41	27	2	411	5,048
35	Gross revenue from own sources	114,331	26,048	162,509	164,796	2,183,706
	Conditional transfers:					
36	From federal government	65,108	13,710	84,937	69,445	175,952
37	From municipal governments	63	3	988	1,326	3,086
38	Totals, conditional transfers	65,171	13,713	85,925	70,771	179,038

See footnote(s) at end of table.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars									
304,679	24,830	19,596	49,858	48,163	660,326	—	—	660,326	1
620,476	64,655	54,978	98,334	161,791	1,764,302	—	—	1,764,302	2
27,729	2,073	1,884	3,889	5,197	65,981	—	—	65,981	3
555	—	—	—	—	43,989	—	—	43,989	4
1,755	—	201	—	10,512	35,920	392	—	36,312	5
493,087	61,401	65,470	—	179,267	1,395,238	—	—	1,395,238	6
366,182	41,813	46,754	69,979	70,178	940,339	1,434	1,433	943,206	7
—	—	—	—	—	781	243	—	1,024	8
30,305	1,941	278	1,706	2,775	51,875	19	—	51,894	9
55,234	8,489	6,059	—	—	137,676	—	—	137,676	10
—	4,071	—	—	2,942	56,330	—	—	56,330	11
68,472	—	1	2	14,708	121,934	—	—	121,934	12
257,027	13,515	18,437	12,842	52,435	354,256	—	—	354,256	13
20,935	2,421	2,306	3,531	335	35,430	3	—	35,433	14
2,246,436	225,209	215,964	240,141	548,303	5,664,377	2,091	1,433	5,667,901	15
40,372	3,402	243	1,582	824	84,512	20	81	84,613	16
137,479	12,760	13,995	22,812	32,042	324,201	376	205	324,782	17
54,130	6,221	38,376	294,353	126,952	595,854	46	35	595,935	18
24,929	1,288	1,398	4,123	4,542	56,466	73	56	56,595	19
256,910	23,671	54,012	322,870	164,360	1,061,033	515	377	1,061,925	20
7,877	1,215	1,786	6,158	5,681	32,249	—	—	32,249	21
20,675	4,346	1,984	5,074	3,347	73,776	—	166	73,942	22
1,130	1,385	1,741	2,255	2,604	11,529	—	—	11,529	23
35,212	8,765	10,832	11,736	49,156	146,242	839	200	147,281	24
64,894	15,711	16,343	25,223	60,788	263,796	839	366	265,001	25
22,263	969	2,073	2,527	1,840	36,839	42	33	36,914	26
127,627	16,335	41,416	58,504	27,152	312,345	182	286	312,813	27
1	—	—	45	—	147	—	—	147	28
47	—	1	—	—	77	—	—	77	29
127,675	16,335	41,417	58,549	27,152	312,569	182	286	313,037	30
153,641	22,071	25,147	39,930	55,360	385,031	1,383	1,827	388,241	31
—	—	8,657	3,059	—	11,716	—	—	11,716	32
153,641	22,071	33,804	42,989	55,360	396,747	1,383	1,827	399,957	33
1,061	1,022	240	398	175	8,425	41	44	8,510	34
2,872,880	304,988	363,853	692,697	857,978	7,743,786	5,093	4,366	7,753,245	35
583,848	81,877	91,861	139,486	164,412	1,470,636	1,495	2,947	1,475,078	36
4,376	158	1,255	11,624	16,007	38,885	—	23	38,908	37
588,224	82,035	93,116	151,110	180,419	1,509,521	1,495	2,970	1,513,986	38

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹ - Concluded

No.	Source	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Unconditional transfers:					
	From federal government:					
39	Statutory subsidies	9,656 ¹⁰	657	2,132	1,745	3,964
40	Federal-provincial fiscal arrangements	72,162	14,308	83,412	74,869	462,189 ¹¹
41	Share of income tax on power utilities	1,223	232	1,912	123	2,875
42	Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	920	—
43	Totals, unconditional transfers	83,041	15,197	87,456	77,657	469,028
44	Totals, transfers¹³	148,212	28,910	173,381	148,428	648,065
45	Gross general revenue	262,543	54,958	335,890	313,224	2,831,771
	Less:					
	Revenue derived from expenditure functions and applied thereto:					
	Sales and services:					
46	Institutional	2,605	2,087	855	1,157	2,828
47	Interest revenue applied against debt charges (item 30 above)	2,203	1,851	16,901	3,318	17,165
48	Totals, own-source-revenue deduction	4,808	3,938	17,756	4,475	19,996
	Conditional transfers from:					
49	Federal government	65,108	13,710	84,937	69,445	175,952
50	Municipal governments	63	3	988	1,326	3,085
51	Totals, conditional transfers	65,171	13,713	85,925	70,771	179,037
52	Totals, deductions	69,979	17,651	103,681	75,246	199,033
53	Net general revenue	192,564	37,307	232,209	237,978	2,632,738
54	Population (000's) ¹⁴	507	110	760	624	5,927
55	Gross general revenue per capita \$	518	500	442	502	478
56	Net general revenue per capita \$	386	339	305	381	444

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

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

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

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel tax revenue and to general government expenditure as follows: Nfld. 204; P.E.I. 50; N.S. 203; N.B. 144; Que. 1,508; Ont. 2,600; Man. 365; Sask. 612; Alta. 1,467; B.C. 834. Commissions on general and other sales tax collections have also been added back as follows: Nfld. 176; P.E.I. 157; N.S. 794; N.B. 1,216; Que. 10,958; Ont. 9,490; Man. 1,796; Sask. 1,863; Alta. 7; B.C. 3,439.

⁵ Taxed under the general sales tax, item 6.

⁶ Nfld. telegraphic tax; N.S. long distance telephone tax; Que. tax on meals and hotel accommodation 37,236; tax on telecommunications 10,378; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹ - Concluded

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars									
4,624	2,127	2,142	2,965	1,672	31,684	—	—	31,684	39
21,677	44,177	17,992	6,860	— 652	796,994	5,576 ¹²	6,232	808,802	40
5,463	924	35	7,431	561	20,779	167	—	20,946	41
—	—	—	—	400	1,320	—	—	1,320	42
31,764	47,228	20,169	17,256	1,981	850,777	5,743	6,232	862,752	43
619,988	129,263	113,285	168,366	182,400	2,360,298	7,238	9,202	2,376,738	44
3,492,868	434,251	477,138	861,063	1,040,378	10,104,084	12,331	13,568	10,129,983	45
7,877	1,215	1,786	6,158	5,681	32,249	—	—	32,249	46
127,675	16,335	41,417	58,549	27,152	312,569	182	286	313,037	47
135,552	17,550	43,203	64,707	32,833	344,818	182	286	345,286	48
583,848	81,877	91,861	139,486	164,412	1,470,636	1,495	2,947	1,475,078	49
4,376	158	1,255	11,624	16,007	38,885	—	23	38,908	50
588,224	82,035	93,116	151,110	180,419	1,509,521	1,495	2,970	1,513,986	51
723,776	99,585	136,319	215,817	213,252	1,854,339	1,677	3,256	1,859,272	52
2,769,092	334,666	340,819	645,246	827,126	8,249,745	10,654	10,312	8,270,711	53
7,306	971	960	1,526	2,007	20,698	15	31	20,744	54
479	447	497	564	518	488	822	438	489	55
379	345	355	423	412	399	710	327	399	56

⁷ Includes premiums for medical care insurance in Ont. 38,686; Sask. 5,777; Alberta 12,842 and B.C. medical plan premiums 52,434.

⁸ For breakdown see Explanatory Comments, page 13.

⁹ Sask. — Profits — Saskatchewan Government Telephones 4,150; Government Finance Office 1,000; Saskatchewan Power Corporation 3,500.

¹⁰ Consists of additional subsidy 8,000 and annual statutory subsidies 1,656. See also Table 5, items 1 and 2.

¹¹ Includes payments under the Established Program (Interim Arrangements Act) 186,924. See also Table 5, item 17.

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

¹³ For breakdown of these transfers see Table 5, items 1 to 108.

¹⁴ Population at June 1, 1968, per 1968 Census.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹

No.	Function	Newfound- land ²	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
thousands of dollars						
	General government services:					
1	Executive and administrative	8,895	2,323	9,404	10,131	83,929
2	Legislative	694	241	625	1,848	5,661
3	Research, planning and statistics	79	70	533	165	3,669
4	Totals, general government services	9,668	2,634	10,562	12,144	93,259
	Protection of persons and property:					
5	Law enforcement	1,262	152	1,378	1,665	28,629
	Corrections:					
6	Juvenile delinquents	533	36	1,884	318	340
7	Other	964	124	11	819	18,945
8	Police	3,582	329	1,939	1,634	32,416
9	Fire	1,158	38	100	30	—
10	Emergency measures	142	24	110	—	1,639
11	Other	395	276	3,289	2,329	22,726
12	Totals, protection of persons and property	8,036	979	8,711	6,795	104,695
	Transportation and communications:					
13	Air	—	—	—	—	2,929
14	Road	57,579	11,065	70,686	49,678	294,406
15	Rail	—	—	10	—	—
16	Water	403	26	525	813	887
17	Telecommunications	—	—	51	—	8,442
18	Other	15	—	32	—	1,154
19	Totals, transportation and communications....	57,997	11,091	71,304	50,491	307,818
	Health:					
20	Hospital care	47,086	8,267	68,961	67,072	615,132
21	General health	517	184	2,359	3,026	3,235
22	Public health	2,357	1,089	7,710	2,547	32,560
23	Medical, dental and allied services	6,651	389	2,365	1,211	21,627
24	Totals, health	56,611	9,929	81,395	63,856	674,674
	Social welfare:					
25	Old age assistance - Pensions	424	684	1,246	—	7,464
26	Other aid to the aged	1,030	1,742	233	—	14,438
27	Aid to the blind - Pensions	374	72	544	—	2,059
28	Aid to the disabled - Pensions	938	74	3,071	—	16,006
29	Aid to the unemployed and unemployables	35,207	3,833	15,829	24,803	189,556
30	Mothers' allowances	—	—	—	—	28,423
31	Child welfare	4,266	400	2,689	80	147,867
32	Labour	170	63	332	704	9,113
33	Winter work projects	—	260	75	—	23,803
34	Other	2,101	162	2,499	425	25,996
35	Totals, social welfare	44,510	7,290	26,518	26,012	464,725
	Recreational and cultural services:					
36	Archives, art galleries, museums and libraries	1,221	80	2,040	835	5,898
37	Parks, beaches and other recreational areas	522	416	168	576	12,261
38	Physical culture	311	72	506	239	1,161
39	Other	117	171	306	77	12,313
40	Totals, recreational and cultural services	2,171	739	3,020	1,727	31,633
	Education:					
41	Schools operated by local authorities	41,104	8,078	54,128	82,825	517,031
42	Universities, colleges and other schools	28,024	4,078	40,984	33,238	219,209
43	Manpower training	3,139	635	2,910	2,591	29,075
44	Education of the handicapped	625	40	696	907	454
45	Contributions to teachers' superannuation and pensions	— 339 ⁴	1	3,511	785	603
46	Other	1,553	185	4,481	1,830	34,035
47	Totals, education	74,106	13,017	106,710	122,176	800,407

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon ²	Northwest Territories ²	Total	No.
thousands of dollars									
104,522	11,860	12,943	13,997	40,010	298,014	1,531	2,392	301,937	1
4,275	1,275	2,029	1,477	1,118	19,243	53	187	19,483	2
2,949	304	409	2,898	341	11,417	35	—	11,452	3
111,746	13,439	15,381	18,372	41,469	328,674	1,619	2,579	332,872	4
34,039	3,180	2,758	6,604	5,838	85,505	55	203	85,763	5
9,982	692	3	3,592	2,212	19,592	1	—	19,593	6
36,625	2,707	2,175	5,350	11,331	79,051	469	836	80,356	7
41,927	2,241	3,663	4,813	5,351	97,895	—	805	98,700	8
2,692	—	160	672	217	5,067	19	63	5,149	9
1,595	247	84	625	745	5,211	2	20	5,233	10
33,120	4,201	4,204	13,253	7,269	91,062	281	99	91,442	11
159,980	13,268	13,047	34,909	32,963	383,383	827	2,026	386,236	12
431	7	62	—	—	3,429	14	—	3,443	13
435,624	48,619	71,237	86,404	95,213	1,220,511	1,109	702	1,222,322	14
24,116	569	—	1,777	—	26,472	—	—	26,472	15
2,767	2,440	580	249	33,213	41,903	13	—	41,916	16
—	261	558	—	—	9,312	—	—	9,312	17
149	—	—	12	—	1,360	—	—	1,360	18
463,087	51,896	72,435	88,442	128,426	1,302,987	1,136	702	1,304,825	19
765,842	83,544	88,277	173,139	165,930	2,073,300	994	2,077	2,076,371	20
22,141	2,651	1,664	1,439	2,580	41,846	393	3	42,242	21
35,641	6,131	9,622	8,562	12,216	118,455	797	1,544	120,796	22
100,285	4,962	26,998	30,196	68,662	263,346	—	106	263,452	23
923,909	97,288	126,561	213,336	249,388	2,496,947	2,184	3,730	2,502,861	24
349	1,123	115	2,262	6,914	20,581	7	63	20,651	25
27,075	892	1,058	821	4,740	52,029	452	6	52,487	26
243	251	100	357	528	4,528	5	31	4,564	27
1,394	1,324	208	1,953	3,004	27,972	3	29	28,004	28
143,442	21,334	22,302	45,035	58,349	559,690	89	272	560,051	29
—	—	144	—	—	28,567	—	—	28,567	30
33,195	5,251	3,435	7,637	14,456	219,276	246	105	219,627	31
4,640	541	440	772	665	17,440	—	—	17,440	32
8,463	760	1,142	2,141	417	37,061	—	57	37,118	33
11,288	5,182	4,700	5,719	4,577	62,649	64	104	62,817	34
230,089	36,658	33,500	66,841	93,650	1,029,793	866	667	1,031,326	35
11,606	5,042	1,114	1,450	4,261	33,547	122	199	33,868	36
17,920	2,993	4,396	3,638	3,400	46,290	77	76	46,443	37
1,239	318	—	132	608	4,586	82	179	4,847	38
2,408	387	3,511	2,773	820	22,883	2	181	23,066	39
33,173	8,740	9,021	7,993	9,089	107,306	283	635	108,224	40
649,290	71,868	70,999	145,958	170,037	1,811,318	4,264	545	1,816,127	41
342,433	42,825	38,045	125,599	82,592	957,027	835	3,230	961,092	42
20,675	4,346	1,984	5,074	3,347	73,776	—	166	73,942	43
12,040	1,845	823	1,189	1,252	19,871	5	21	19,897	44
54,947	1,341	1,426	3,365	5,453	71,093	—	4	71,097	45
62,638	12,292	2,999	1,886	3,694	125,593	24	504	126,121	46
1,142,023	134,517	116,276	283,071	266,375	3,058,678	5,128	4,470	3,068,276	47

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹ - Concluded

No.	Function	Newfound- land ¹	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Natural resources and primary industries:					
48	Fish and game	5,818	264	1,812	1,541	11,820
49	Forests	3,900	115	3,537	4,170	25,968
50	Lands: settlement and agriculture	2,486	1,956	6,268	8,192	76,431
51	Minerals and mines	1,074	—	1,510	392	4,954
52	Water resources	43	—	654	1,116	4,201
53	Other	227	—	400	729	2,391
54	Totals, natural resources and primary industries	13,548	2,335	14,181	16,140	125,765
55	Trade and industrial development	1,652	756	8,379	2,786	16,268
56	Local government planning and development	1,796	30	1,842	3,386	3,248
	Debt charges (excluding retirements):					
57	Commission on sale of securities and other charges	113	12	234	361	288
58	Discount on securities sold (or amount amortized)	4	73	702	520	2,842
59	Premium on securities purchased (or amount amortized)	—	6	—	—	—
60	Interest	26,825	6,777	36,164	25,028	120,047
61	Loss on foreign exchange	13	—	1,080	13	1,033
62	Totals, debt charges (excluding retirements)	26,955	6,868	38,180	25,922	124,210
63	Own enterprises	7,155	153	1,553	1,180	—
	Other expenditures:					
64	Housing	2,465	1	423	—	8,666
65	Home owners or real property tax subsidies	—	—	—	—	—
66	Other ³	317	281	47	—	2,036
67	Totals, other expenditures	2,782	280	470	—	10,702
68	Totals items (1-67)	306,987	55,541	372,825	332,615	2,757,404
	Unconditional transfers:					
69	Shared - revenue contributions	—	—	11	—	—
70	Subsidies ⁴	4,594	504	1,694	14,051	115,747
71	Grants-in-lieu of taxes on provincial government property	—	20	3,788	—	10,038
72	Totals, unconditional transfers	4,594	524	5,493	14,051	125,785
73	Gross general expenditure	311,581	56,065	378,318	346,666	2,883,189
	Less:					
74	Own source revenue deduction (Table 1, item 48)	4,808	3,938	17,756	4,475	19,996
75	Cost of services provided	306,773	52,127	360,562	342,191	2,863,193
76	Population (000's) ⁷	507	110	760	624	5,927
77	Gross general expenditure per capita	\$ 614	510	498	555	486
78	Cost of services provided per capita	\$ 605	474	474	548	483

¹ Not comparable with budgetary expenditure totals appearing in provincial Public Accounts, see further explanation in introduction to this report.

² 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.

³ Replaced by "Social Assistance" which is included in line 29.

⁴ Excess of teachers contributions over payment of pensions, etc.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹ - Concluded

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon ²	Northwest Territories ²	Total	No.
thousands of dollars									
1,253	803	718	1,592	3,617	29,238	64	483	29,785	48
48,845	2,269	2,328	14,653	28,409	134,194	—	43	134,237	49
37,390	11,786	12,535	26,086	12,578	195,708	—	—	195,708	50
5,150	542	4,027	4,924	4,642	27,215	47	—	27,262	51
22,846	13,360	6,264	2,787	3,217	54,488	—	—	54,488	52
556	3,366	3,961	882	166	12,678	—	—	12,678	53
116,040	32,126	29,833	50,924	52,629	453,521	111	526	454,158	54
14,981	5,714	2,269	4,469	5,700	62,974	153	204	63,331	55
8,505	3,371	2,118	3,046	1,286	28,628	160	23	28,811	56
87	1,265	162	171	—	2,693	—	—	2,693	57
2,421	2,336	1,471	495	—	10,864	—	—	10,864	58
—	82	—	782	—	870	—	—	870	59
220,452	19,029	36,291	43,042	12,863	546,518	604	1,491	548,613	60
881	128	—	—	—	3,148	—	—	3,148	61
223,841	22,840	37,924	44,490	12,863	564,093	604	1,491	566,188	62
4,661	—	—	293	2,000	16,995	—	—	16,995	63
4,660	—	38	1,995	8,844	29,098	219	1,316	30,633	64
109,957	—	8,696	13,012	4,648	136,313	—	—	136,313	65
2,437	184	—	5,595	8	10,343	—	88	10,431	66
119,060	184	8,734	20,602	13,500	175,754	219	1,404	177,377	67
3,551,095	420,041	467,099	836,788	909,338	10,009,733	13,290	18,457	10,041,480	68
—	—	—	—	—	11	—	—	11	69
56,675	2,851	—	30,915	38,750	265,781	254	260	266,295	70
3,683	2,269	—	2,614	754	23,166	2	85	23,253	71
60,358	5,120	—	33,529	39,504	288,958	256	345	289,559	72
3,611,453	425,161	467,099	870,317	948,842	10,298,691	13,546	18,802	10,331,039	73
135,552	17,550	43,203	64,707	32,833	344,818	182	286	345,286	74
3,475,901	407,611	423,896	805,610	916,009	9,953,873	13,364	18,516	9,985,753	75
7,306	971	960	1,526	2,007	20,698	15	31	20,744	76
494	437	486	570	472	498	903	607	498	77
476	420	441	528	456	481	891	597	481	78

¹ Includes Ontario centennial grants 2,257, Alberta Estate tax rebate 5,580.

² Subsidies Quebec represents compensation payable to municipalities in lieu of the right to impose a retail sales tax, 115,747.

³ Population at June 1, 1967 per 1967 Census.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	185,278	49,783	255,784	301,237
	To arrive at "gross general revenue":				
	Add:				
2	Revenue of administrative or special funds ¹	8,266	7,231	3,378	27,607
3	Capital account revenue	—	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts	66,447	—	70,498	2,488
5	Revenue deducted from capital expenditure in public accounts	18,635	3,694	27,015	22,643
6	Expenditure deducted from revenue in public accounts	380	207	1,008	1,377
7	Unremitted revenue from liquor operations	260	—	1,855	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act	24	812	—	—
9	Liquor board revenue other than from liquor sales	—	—	211	—
10	Other	—	—	—	27
11	Totals, additions	94,012	11,944	103,965	54,142
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	1,323	3,969	15,629	426
13	Refunds of current year's revenue included in expenditure in public accounts	—	386	—	—
14	Sinking fund earnings included in revenue in public accounts	—	9	—	—
15	Revenue of working capital funds to be offset against expenditure	—	—	276	213
16	Profits of working capital funds taken into revenue in public accounts	436	—	—	—
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	2,707	—	—	1,619
19	To deduct amount turned over by liquor board in excess of profits on sales	—	—	—	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	—	4,013	1,722
21	Non-revenue and surplus receipts	4,937	18	2,806	13,655 ³
22	Non-revenue items — Repayments of loans and advances	—	—	—	—
23	Non-revenue items included in capital account	—	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	6,744	314	—	—
25	Provincial ordinary expenditure included in special fund revenue	—	2,073	1,135	24,520
26	Provincial ordinary expenditure included in capital revenue	—	—	—	—
27	Intervote transfer	—	—	—	—
28	Totals, deductions	16,747	6,769	23,859	42,155
29	Gross general revenue (Table 1, item 45)	262,543	54,958	335,890	313,224
	To arrive at "net general revenue":				
	Deduct:				
30	Total deductions (Table 1, item 52)	69,979	17,651	103,681	75,246
31	Net general revenue (Table 1, item 53)	192,564	37,307	232,209	237,978

¹ See Appendix B, page 100 for a complete listing of the administrative or special funds included in these statistics.

² Amortization account, grant from federal government.

³ Includes municipal real property and business assessment tax 10,429 collected on behalf of municipalities. See also Table 4, item 19.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1969

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2,662,320	2,588,898	357,331	344,633	828,402	963,794	15,452	19,947	1
11,179	681,397	79,730	106,684	85,595	136,993	—	—	2
—	6,322	168,078	—	154,530	—	—	—	3
151,992	404,897	14,489	61,741	—	11,605	—	—	4
26,409	16,642	—	3,832	—	—	—	—	5
12,469	17,003	2,352	2,485	1,474	4,273	—	—	6
—	—	—	3,147	—	125	—	—	7
155	213	—	1	—	—	128	—	8
875	1,436	2	244	—	—	—	—	9
—	—	—	—	—	—	—	1,366 ²	10
203,079	1,127,910	264,651	178,134	241,599	152,996	128	1,366	11
11,498	6,333	783	2,353	6,633	5,271	3,208	351	12
59	33,445	—	—	—	—	—	—	13
8,345	—	—	—	—	—	—	—	14
—	—	4	—	—	—	—	—	15
—	—	—	199	174	—	—	—	16
—	—	—	—	10,798	—	—	—	17
1,493	—	—	3,272	14,135	—	—	—	18
—	—	—	—	728	—	—	2,180	19
—	—	833	—	—	652	—	38	20
11,170 ⁴	6,498	437	423	4,204	3,148	41	5,176	21
—	—	—	—	107,046	—	—	—	22
—	—	144,693 ⁵	—	36,977 ⁶	—	—	—	23
—	56,283	1,236	2,023	28,243	—	—	—	24
1,063	121,381	22,744	37,359	—	67,341	—	—	25
—	—	17,001	—	—	—	—	—	26
—	—	—	—	—	—	—	—	27
33,628	223,940	187,731	45,629	208,938	76,412	3,249	7,745	28
2,831,771	3,492,868	434,251	477,138	861,063	1,040,378	12,331	13,568	29
199,033	723,776	99,585	136,319	215,817	213,252	1,677	3,256	30
2,632,738	2,769,092	334,666	340,819	645,246	827,126	10,654	10,312	31

¹ Includes funds of previous years' expenditure 9,965 and repayment of loans 1,124.

² Includes revenue from: investments and secured accounts 43,490, sale of provincial debentures 78,144, public works and undertakings 1,058, capital surplus 17,608.

⁶ Represents sale of investments.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1969**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	188,380	48,926	245,132	286,687
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ¹	9,293	7,613	3,357	29,863
3	Capital account expenditure	63,344	4,336	47,836	46,660
4	Revenue deducted from ordinary expenditure in public accounts	66,447	—	70,498	2,488
5	Revenue deducted from capital expenditure in public accounts	18,635	3,694	27,015	22,643
6	Expenditure deducted from revenue in public accounts	380	207	1,008	1,377
7	Deficits of working capital funds not taken into expend- iture	—	—	—	275
8	Liquor board expenditure other than liquor selling costs	—	—	2,066	—
9	Other	—	—	—	—
10	Totals, additions	158,099	15,850	151,780	103,306
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	1,323	3,969	15,629	426
12	Refunds of current year's revenue included in expenditure in public accounts	—	386	—	—
13	Debt retirement included in ordinary expenditure	9,232	1,964	—	—
14	Revenue of working capital funds to be offset against expenditure	—	—	276	213
15	Operating surplus of working capital funds to be offset against expenditure	436	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	600	—	—	—
17	Employees' contributions to superannuation plan to be offset against expenditure	2,707	—	—	1,619
18	Contributions to liquor boards offset against liquor profits	—	—	—	—
19	Non-expense and surplus payments	13,856 ⁴	5	1,554	16,549 ⁵
20	Non-expenditure items included in capital account	—	—	—	—
	Interfund eliminations:				
21	Special fund expenditure included in provincial ordinary revenue	6,744	314	—	—
22	Provincial ordinary expenditure included in special fund revenue	—	2,073	1,135	24,520
23	Provincial ordinary expenditure included in capital revenue	—	—	—	—
24	Intervote transfer	—	—	—	—
25	Totals, deductions	34,898	8,711	18,594	43,327
26	Gross general expenditure (Table 2, item 74)	311,581	56,065	378,318	346,666
	To arrive at "cost of services provided":				
	Deduct:				
27	Total deductions (Table 1, item 48)	4,808	3,938	17,756	4,475
28	Cost of services provided (Table 2, item 76)	306,773	52,127	360,562	342,191

¹ See Appendix B, page 100 for a complete listing of the administrative or special funds included in these statistics.

² Special expenditures re. housing account.

³ Debt retirement was charged to surplus.

⁴ Includes loans to Newfoundland & Labrador Housing Corporation 2,463, and investment in Churchill Falls 2,500.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1969**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2,544,572	2,399,429	355,932	285,775	723,114	924,963	11,316	15,613	1
9,058	653,615	84,372	99,859	83,507	88,146	—	—	2
225,928	375,775	146,378	58,381	192,630	—	4,834	4,461	3
151,992	404,897	14,489	61,741	—	11,605	—	—	4
26,409	16,642	—	3,832	—	—	—	—	5
12,469	17,003	2,352	2,485	1,474	4,273	—	—	6
—	—	—	—	—	—	—	—	7
875	1,436	—	365	—	125	—	—	8
—	—	—	—	—	—	604	1,551 ²	9
426,731	1,469,368	247,591	226,663	277,611	104,149	5,438	6,012	10
11,498	6,333	783	2,353	6,633	5,271	3,208	351	11
59	33,445	—	—	—	—	—	—	12
59,738	39,000	4,749	—	1,887	—	—	—	13
—	—	4	—	—	—	—	—	14
—	—	—	199	174	—	—	—	15
—	—	—	—	10,798	—	—	—	16
1,493	—	—	3,272	14,135	—	—	—	17
—	—	—	—	—	—	—	2,180	18
14,263 ⁶	902	504	133	516	7,658	—	292	19
—	—	131,341 ⁷	—	68,022 ⁸	—	—	—	20
—	56,283	1,236	2,023	28,243	—	—	—	21
1,063	121,381	22,744	37,359	—	67,341	—	—	22
—	—	17,001	—	—	—	—	—	23
—	—	—	—	—	—	—	—	24
88,114	257,344	178,362	45,339	130,408	80,270	3,208	2,823	25
2,883,189	3,611,453	425,161	467,099	870,317	948,842	13,546	18,802	26
19,996	135,552	17,550	43,203	64,707	32,833	182	286	27
2,863,193	3,475,901	407,611	423,896	805,610	916,009	13,364	18,516	28

¹ Includes municipal real property and business assessment tax 10,429 remitted to municipalities after collecting same on their behalf, see also Table 3, item 21.

² Includes allowances for doubtful accounts 14,211.

³ Includes expenditure on investment and secured accounts 66,092, public debt and treasury bills 60,012, capital surplus 3,686, municipal works assistance debt retired and offset relating to public works expenditure 1,058.

⁴ Includes recoverable advances and payments under guarantees 47,258 working advances 19,414 and purchase of investments 885.

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969**

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	Sub-totals	9,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1967:				
	For fiscal year 1968-69:				
4	Share of federal estate tax	382	541	5,884	1,690
5	Equalization	71,780	13,767	77,528	73,179
6	Sub-totals	72,162	14,308	83,412	74,869
7	Established Programs (Interim Arrangements Act)	—	—	—	—
8	Federal-Provincial Fiscal Revisions Act	—	—	—	—
9	Share of income tax on power utilities	1,223	232	1,912	123
10	Grants-in-lieu of taxes on federal property	—	—	—	920
11	Totals, unconditional transfers	83,041	15,197	87,456	77,657
	Conditional transfers:				
	General government services:				
12	Executive and administrative	—	—	—	—
13	Research, planning and statistics	—	—	—	—
14	Totals, general government services	—	—	—	—
	Protection of persons and property:				
15	Other protection	326	18	188	44
	Transportation and communications:				
16	Air	—	—	—	—
	Road:				
17	Trans-Canada highway	8,621	227	10,045	3,202
18	Railway grade crossing fund	—	19	—	—
19	Roads to resources	750	—	—	314
20	Trunk highway program	3,688	3,044	6,915	4,982
21	Access roads to fishing ports	—	120	—	—
22	Totals, transportation and communications	13,059	3,410	16,960	8,498
	Health:				
	Hospital care:				
23	Hospital construction	1,157	128	691	453
24	Hospital insurance and diagnostic services	18,900	3,930	28,495	23,434
25	Contribution to health resources fund	—	—	—	—
	General health:				
26	Professional training	—	18	—	—
27	Public health research	—	25	406	34
28	Extension of training facilities and resources	21	—	—	—

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969**

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,964	4,624	2,127	2,142	2,965	1,672	23,684	—	—	23,684	1
—	—	—	—	—	—	8,000	—	—	8,000	2
3,964	4,624	2,127	2,142	2,965	1,672	31,684	—	—	31,684	3
12,998	21,677	4,596	3,548	6,860	- 652	57,524	—	—	57,524	4
279,058	—	39,581	14,444	—	—	569,337	5,576	6,232	581,145	5
292,056	21,677	44,177	17,992	6,860	- 652	626,861	5,576	6,232	638,669	6
186,924	—	—	—	—	—	186,924	—	—	186,924	7
- 16,791	—	—	—	—	—	- 16,791	—	—	- 16,791	8
2,875	5,463	924	35	7,431	561	20,779	167	—	20,946	9
—	—	—	—	—	400	1,320	—	—	1,320	10
469,028	31,764	47,228	20,169	17,256	1,981	850,777	5,743	6,232	862,752	11
—	126	—	—	3	—	129	—	458	587	12
—	—	—	—	—	—	—	—	—	—	13
—	126	—	—	3	—	129	—	458	587	14
1,191	1,307	163	77	259	357	3,930	229	29	4,188	15
—	—	—	—	—	—	—	9	—	9	16
5,229	4,105	1,160	267	99	494	33,449	—	—	33,449	17
504	1,752	—	35	89	309	2,708	—	—	2,708	18
2,324	—	—	543	—	—	3,931	—	—	3,931	19
3,806	—	1,758	427	—	—	24,620	—	—	24,620	20
—	—	—	—	—	—	120	—	—	120	21
11,863	5,857	2,918	1,272	188	803	64,828	9	—	64,837	22
584	16,366	15	746	1,487	2,494	24,121	8	42	24,171	23
216	276,064	35,319	34,809	58,774	71,912	551,853	579	1,157	553,589	24
5,225	—	—	—	—	—	5,225	—	—	5,225	25
—	—	—	33	—	110	161	12	—	173	26
871	1,352	595	351	—	749	4,384	—	—	4,384	27
—	86	—	—	—	—	107	—	—	107	28

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969 - 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:				
29	General public health	481	180	272	555
30	Tuberculosis control	135	19	24	63
31	Mental health	197	120	352	297
32	Cancer control	4	16	42	65
33	Child and maternal health	55	12	75	74
34	Public health research	350	-	627	-
	Medical, dental and allied services:				
35	Health resources fund	601	48	-	992
36	Medical rehabilitation and crippled children	1,099	13	77	95
37	Totals, health	23,000	4,509	31,061	26,063
	Social welfare:				
38	Old age assistance - Pensions	196	19	613	-
39	Other aid to aged	617	-	116	-
40	Aid to the blind - Pensions	279	40	405	2
41	Aid to the disabled - Pensions	462	20	1,536	-
42	Aid to unemployed and unemployables	-	-	412	-
43	Canada Assistance plan	17,406	2,481	8,281	11,763
44	Child welfare	881	-	1,276	-
45	Winter works projects in municipalities	-	177	-	-
46	Other social welfare	479	41	1,001	55
47	Totals, social welfare	20,320	2,778	13,640	11,820
	Recreational and cultural services:				
48	Archives, art galleries, museums and libraries	-	-	-	343
49	Parks, beaches and other recreational areas	-	-	-	57
50	Physical culture	77	36	43	56
	Other:				
51	Centennial commission approved projects	-	3	11	49
52	Other	-	-	-	6
53	Totals, recreational and cultural services	77	39	54	515
	Education:				
	Schools operated by local authorities:				
54	Capital assistance	32	-	-	-
55	Technical and vocational training	63	-	8	8,111
	Universities, colleges and other schools:				
56	Capital assistance to trade and vocational schools	45	241	7,089	2,866
57	Technical and vocational training	547	205	817	-
58	Post secondary education	3,335	2,048	10,495	4,194
	Education of the handicapped:				
59	Technical and vocational training	-	-	83	8
	Other:				
60	Technical and vocational training	-	-	209	367
61	Totals, education	4,022	2,494	18,701	15,546
	Natural resources and primary industries:				
	Fish and game:				
62	Assistance in construction of fishing vessels	-	24	-	-
63	Programs and projects shared by provinces	542	-	619	562
64	Agriculture and rural development	-	-	-	-
	Forests:				
65	Inventory of forest reserves	-	-	-	-
66	Agriculture and rural development	708	-	447	34
67	Budworm, sawfly and wooly aphid control	-	-	-	52

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969 - Continued

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
4,630	6,778	68	199	87	1,678	14,928	47	705	15,680	29
-	479	455	74	119	160	1,528	19	-	1,547	30
-	2,878	225	371	644	824	5,908	37	-	5,945	31
-	648	-	95	143	184	1,197	-	-	1,197	32
-	36	150	85	123	80	690	-	-	690	33
-	4,030	-	-	229	-	5,236	-	9	5,245	34
-	730	130	13,396	1,155	23,198	40,250	-	-	40,250	35
-	109	486	338	68	275	2,560	-	-	2,560	36
11,526	309,556	37,443	50,497	62,829	101,664	658,148	702	1,913	660,763	37
-	180	548	-	520	844	2,920	3	31	2,954	38
-	9,751	-	-	-	-	10,484	-	-	10,484	39
-	179	172	56	236	301	1,670	4	23	1,697	40
-	686	595	93	829	1,100	5,321	2	14	5,337	41
-	1,101	-	-	633	-	2,146	-	-	2,146	42
-	86,544	13,443	10,168	28,332	37,216	215,634	89	36	215,759	43
-	16,385	-	1,441	-	-	19,983	109	5	20,097	44
10,461	5,773	-	736	1,770	1,883	20,800	2	24	20,826	45
4,657	1,400	1,543	1,185	49	265	10,675	30	84	10,789	46
15,118	121,999	16,301	13,679	32,369	41,609	289,633	239	217	290,089	47
-	-	-	-	-	-	348	-	123	471	48
-	331	-	237	95	-	720	35	24	779	49
343	32	6	-	-	88	1,185	37	103	1,325	50
571	798	45	-	171	-	1,648	-	-	1,648	51
1,252	-	-	854	28	-	2,140	-	-	2,140	52
2,671	1,161	51	1,091	294	88	6,041	72	250	6,363	53
59,208	1,952	-	3,654	3	-	64,849	-	-	64,849	54
-	19	6,410	2	-	-	14,613	-	-	14,613	55
339	10,478	62	1,063	3,406	5,060	30,649	-	-	30,649	56
1,511	-	-	-	450	-	3,530	-	-	3,530	57
63,236	118,511	10,154	15,641	35,034	17,121	279,769	219	10	279,998	58
-	16	360	229	16	-	712	-	-	712	59
-	5,670	-	-	291	28	6,565	-	31	6,596	60
124,294	136,646	16,986	20,589	39,200	22,209	400,687	219	41	400,947	61
-	-	-	-	-	-	24	-	-	24	62
937	1	60	40	-	14	2,775	-	-	2,775	63
-	-	-	-	-	-	-	-	-	-	64
-	-	-	-	-	-	-	-	-	-	65
720	837	16	-	36	-	2,798	-	-	2,798	66
-	-	-	-	-	-	52	-	-	52	67

**TABLE 5. Amounts transferred from Other Governments for Fiscal Year
Ended March 31, 1969 - Concluded**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada - Concluded:				
	Conditional transfers - Concluded:				
	Natural resources and primary industries - Concluded:				
	Lands: settlement and agriculture:				
68	Agriculture and rural development	575	404	968	4,316
69	Crop insurance payments	-	8	-	-
70	Barberry control	-	-	-	-
71	Other agricultural grants	16	5	204	205
72	Rabies control	-	-	-	-
73	Farm labor agreement	-	-	26	1
	Minerals and mines:				
74	Agriculture and rural development	-	-	22	8
75	Water resources - Conservation and control	-	-	-	703
76	Other natural resources	-	-	-	-
77	Totals, natural resources and primary industries	1,841	441	2,286	5,881
78	Trade and industrial development	-	21	21	14
79	Local government planning and development	463	-	-	1,064
80	Own enterprises	-	-	2,026	-
	Other expenditure:				
81	Housing	2,000	-	-	-
82	Other:				
82	Centennial projects	-	-	-	-
83	Okanagan flood control	-	-	-	-
84	Totals, other expenditure	2,000	-	-	-
85	Adjustment	-	-	-	-
86	Totals, conditional transfers	65,108	13,710	84,937	69,445
87	Totals, transfers from Government of Canada	148,149	28,907	172,393	147,102
	From Municipal governments:				
	Protection of persons and property:				
88	Corrections	28	-	-	-
	Transportation and communications:				
89	Roads	-	-	621	1,238
	Health:				
90	Hospital care	-	-	-	51
91	Health units	-	3	-	-
	Social welfare:				
92	Other aid to the aged	-	-	-	-
93	Aid to the unemployed and unemployables	-	-	28	-
94	Child welfare	-	-	53	-
	Recreation and cultural services:				
95	Archives, art galleries, museums and libraries	30	-	286	-
96	Education - Vocational training	-	-	-	-
97	Natural resources and primary industries	-	-	-	-
98	Local government, planning and development	3	-	-	37
	Other:				
99	Emergency measures	-	-	-	-
100	Centennial projects	2	-	-	-
101	Totals, transfers from municipal governments	63	3	988	1,326
102	Totals, transfers from other governments	148,212	28,910	173,381	148,428

¹ Municipal share of joint service program.

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969 - Concluded

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,128	2,938	2,171	3,106	3,407	1,930	22,943	-	-	22,943	68
1,200	63	945	728	723	217	3,884	-	-	3,884	69
-	35	-	-	-	-	35	-	-	35	70
1,123	186	20	-	-	14	1,773	-	-	1,773	71
-	41	-	-	-	-	41	-	-	41	72
-	33	-	-	44	-	104	-	-	104	73
181	-	-	-	-	-	211	-	-	211	74
48	3,003	4,687	299	56	246	9,042	-	-	9,042	75
460	-	-	-	-	-	460	-	-	460	76
7,797	7,137	7,899	4,173	4,266	2,421	44,142	-	-	44,142	77
933	59	116	323	78	-	1,565	-	-	1,565	78
-	-	-	160	-	-	1,687	25	39	1,751	79
-	-	-	-	-	-	2,026	-	-	2,026	80
559	-	-	-	-	-	2,559	-	-	2,559	81
-	-	-	-	-	-	-	-	-	-	82
-	-	-	-	-	46	46	-	-	46	83
559	-	-	-	-	46	2,605	-	-	2,605	84
-	-	-	-	-	- 4,785	- 4,785	-	-	- 4,785	85
175,952	583,848	81,877	91,861	139,486	164,412	1,470,636	1,495	2,947	1,475,078	86
644,980	615,612	129,105	112,030	156,742	166,393	2,321,413	7,238	9,179	2,337,830	87
76	-	-	-	83	-	187	-	-	187	88
1,016	4,376	-	-	-	-	7,251	-	-	7,251	89
-	-	-	-	11,541	-	11,592	-	-	11,592	90
1,993	-	-	-	-	-	1,996	-	23	2,019	91
-	-	-	-	-	-	-	-	-	-	92
-	-	144	1,172	-	-	1,344	-	-	1,344	93
-	-	-	-	-	-	53	-	-	53	94
-	-	-	-	-	-	316	-	-	316	95
-	-	-	-	-	-	-	-	-	-	96
-	-	-	-	-	16,007 ¹	16,007	-	-	16,007	97
-	-	-	83	-	-	123	-	-	123	98
-	-	-	-	-	-	-	-	-	-	99
-	-	14	-	-	-	16	-	-	16	100
3,085	4,376	158	1,255	11,624	16,007	38,885	-	23	38,908	101
648,065	619,988	129,263	113,285	168,366	182,400	2,360,298	7,238	9,202	2,376,738	102

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1969

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	44	—	151	18
2	Other	7	—	—	14
3	Totals, protection of persons and property	51	—	151	32
	Health:				
4	Hospital care	2,194	1,269	704	937
5	General health	—	—	—	—
6	Public health	4	—	—	—
7	Medical, dental and allied services	—	—	—	—
8	Totals, health	2,198	1,269	704	937
	Social welfare:				
	Old age assistance:				
9	Other aid to aged	257	691	—	—
10	Aid to unemployed and unemployables	—	—	—	—
11	Child welfare	33	—	—	—
12	Other social welfare	—	—	—	—
13	Totals, social welfare	290	691	—	—
	Recreational and cultural services:				
14	Parks, beaches and other recreational areas	—	—	—	—
15	Totals, recreational and cultural services	—	—	—	—
	Education:				
16	Schools operated by local authorities	—	—	—	—
17	Universities, colleges and other schools	65	77	—	188
18	Education of the handicapped	1	—	—	—
19	Other	—	—	—	—
20	Totals, education	66	77	—	188
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	50	—	—
22	Totals, natural resources and primary industries ...	—	50	—	—
23	Totals (Table 1, item 46)	2,605	2,087	855	1,157
	Interest revenue applied against debt charges:				
24	Amortization of discount on securities sold	—	—	38	—
25	Interest	2,203	1,851	16,863	3,289
26	Loss on foreign exchange	—	—	—	29
27	Totals (Table 1, item 47)	2,203	1,851	16,901	3,318
28	Totals, own source revenue deductions (Table 1, item 48 and Table 2, item 76)	4,808	3,938	17,756	4,475

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub- total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
-	-	-	-	-	31	244	-	-	244	1
-	3,522	35	51	548	94	4,271	-	-	4,271	2
-	3,522	35	51	548	125	4,515	-	-	4,515	3
2,828	2,327	646	1,297	3,834	3,761	19,797	-	-	19,797	4
-	-	-	-	-	-	-	-	-	-	5
-	-	-	-	-	31	35	-	-	35	6
-	-	-	-	78	-	78	-	-	78	7
2,828	2,327	646	1,297	3,912	3,792	19,910	-	-	19,910	8
-	-	-	130	1	1,657	2,736	-	-	2,736	9
-	-	-	-	51	-	51	-	-	51	10
-	-	-	6	-	-	39	-	-	39	11
-	-	-	-	-	-	-	-	-	-	12
-	-	-	136	52	1,657	2,826	-	-	2,826	13
-	2	-	-	-	-	2	-	-	2	14
-	2	-	-	-	-	2	-	-	2	15
-	-	-	-	-	-	-	-	-	-	16
-	1,567	534	274	1,605	-	4,310	-	-	4,310	17
-	65	-	28	5	46	145	-	-	145	18
-	-	-	-	-	-	-	-	-	-	19
-	1,632	534	302	1,610	46	4,455	-	-	4,455	20
-	394	-	-	36	61	541	-	-	541	21
-	394	-	-	36	61	541	-	-	541	22
2,828	7,877	1,215	1,786	6,158	5,681	32,249	-	-	32,249	23
63	1	-	-	45	-	147	-	-	147	24
17,105	127,627	16,335	41,416	58,504	27,152	312,345	182	286	312,813	25
-	47	-	1	-	-	77	-	-	77	26
17,168	127,675	16,335	41,417	58,549	27,152	312,569	182	286	313,037	27
19,996	135,552	17,550	43,203	64,707	32,833	344,818	182	286	345,286	28

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969
NEWFOUNDLAND

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	8,267	—	8,267	—	—	—	—	—
Individuals	13,829	13,829	—	—	—	—	—	—
On premiums of insurance companies	751	—	—	751	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	35,301	—	—	35,301	—	—	—	—
Motor fuel	18,272	—	—	18,272	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	73	—	—	73	—	—	—	—
Tobacco	4,019	—	—	4,019	—	—	—	—
Other commodities and services	28	—	—	28	—	—	—	—
Totals, sales taxes	57,693	—	—	57,693	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	844	—	—	844	—	—	—	—
Totals, taxes	81,384	13,829	8,267	59,288	—	—	—	—
Privileges, licensed and permits:								
Liquor control and regulation	5,510	—	—	5,510	—	—	—	—
Motor vehicles	4,603	—	—	2,693	1,910	—	—	—
Natural resources	3,531	—	—	8	577	—	2,946	—
Other	830	—	—	718	—	—	—	112
Totals, privileges, licences and permits	14,474	—	—	8,929	2,487	—	2,946	112
Sales and services:								
Institutional	2,605	—	—	—	—	—	—	2,605
Federal manpower training program	3,139	—	—	—	—	—	—	3,139
Natural resources	207	—	—	207	—	—	—	—
Other	3,118	—	—	23	—	—	—	3,095
Totals, sales and services	9,069	—	—	230	—	—	—	8,839
Fines and penalties	864	—	—	28	834	—	—	2
Interest, discount, premium and foreign exchange:								
Interest	2,203	—	—	—	—	—	2,203	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	2,203	—	—	—	—	—	2,203	—
Own enterprises:								
Liquor profits	6,296	—	—	6,296	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	6,296	—	—	6,296	—	—	—	—
Other revenue	41	—	—	3	—	—	—	36
Gross revenue from own sources	114,331	13,829	8,267	74,776	3,321	—	5,149	8,989
Conditional transfers:								
From federal government	65,108	—	—	—	—	65,108	—	—
From municipal government	63	—	—	—	—	63	—	—
Totals, conditional transfers	65,171	—	—	—	—	65,171	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	9,656	—	—	—	—	9,656	—	—
Federal-provincial fiscal arrangements	72,162	—	—	—	—	72,162	—	—
Share of income tax on power utilities	1,223	—	—	—	—	1,223	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	83,041	—	—	—	—	83,041	—	—
Totals, transfers	148,212	—	—	—	—	148,212	—	—
Gross general revenue	262,543	13,829	8,267	74,776	3,321	148,212	5,149	8,989

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
PRINCE EDWARD ISLAND

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	1,054	-	1,054	-	-	-	-	-
Individuals	2,668	2,668	-	-	-	-	-	-
On premiums of insurance companies	170	-	-	170	-	-	-	-
Other on corporations	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Sales:								
General	4,691	-	-	4,691	-	-	-	-
Motor fuel	5,025	-	-	5,025	-	-	-	-
Alcoholic beverages	781	-	-	781	-	-	-	-
Amusements and admissions	132	-	-	132	-	-	-	-
Tobacco	842	-	-	842	-	-	-	-
Other commodities and services	-	-	-	-	-	-	-	-
Totals, sales taxes	11,471	-	-	11,471	-	-	-	-
Succession duties	-	-	-	-	-	-	-	-
Hospital and medicare insurance premiums	-	-	-	-	-	-	-	-
Other	26	-	-	26	-	-	-	-
Totals, taxes	15,389	2,668	1,054	11,667	-	-	-	-
Privileges, licences and permits:								
Liquor control and regulation	24	-	-	-	24	-	-	-
Motor vehicles	1,238	-	-	574	608	-	-	56
Natural resources	47	-	-	47	-	-	-	-
Other	172	-	-	168	3	-	-	1
Totals, privileges, licences and permits	1,481	-	-	789	635	-	-	57
Sales and services:								
Institutional	2,087	-	-	-	-	-	-	2,087
Federal manpower training program	635	-	-	-	-	-	-	635
Natural resources	5	-	-	-	-	-	-	5
Other	1,902	-	-	17	-	-	-	1,902
Totals, sales and services	4,629	-	-	17	-	-	-	4,612
Fines and penalties	89	-	-	-	89	-	-	-
Interest, discount, premium and foreign exchange:								
Interest	1,851	-	-	-	-	-	1,851	-
Premium or discount	-	-	-	-	-	-	-	-
Profit or foreign exchange	-	-	-	-	-	-	-	-
Totals, interest, discount, etc.	1,851	-	-	-	-	-	1,851	-
Own enterprises:								
Liquor profits	2,582	-	-	2,582	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals, own enterprises	2,582	-	-	2,582	-	-	-	-
Other revenue	27	-	-	-	-	-	-	27
Gross revenue from own sources	26,048	2,668	1,054	15,055	724	-	1,851	4,696
Conditional transfers:								
From federal government	13,710	-	-	-	-	13,710	-	-
From municipal government	3	-	-	-	-	3	-	-
Totals, conditional transfers	13,713	-	-	-	-	13,713	-	-
Unconditional transfers:								
From federal government:								
Statutory subsidies	657	-	-	-	-	657	-	-
Federal-provincial fiscal arrangements	14,308	-	-	-	-	14,308	-	-
Share of income tax on power utilities	232	-	-	-	-	232	-	-
Grants-in-lieu of taxes on federal property (municipal purposes)	-	-	-	-	-	-	-	-
Totals, unconditional transfers	15,197	-	-	-	-	15,197	-	-
Totals, transfers	28,910	-	-	-	-	28,910	-	-
Gross general revenue	54,958	2,668	1,054	15,055	724	28,910	1,851	4,696

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
NOVA SCOTIA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes (c)	Transfers from		Investment income (f)	Other revenue (g)
		Persons (a)	Business (b)		Persons (d)	Other levels of government (e)		
thousands of dollars								
Taxes:								
Income:								
Corporations	11,197	—	11,197	—	—	—	—	—
Individuals	29,335	29,335	—	—	—	—	—	—
On premiums of insurance companies	1,571	—	—	1,571	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	106	—	—	106	—	—	—	—
Sales:								
General	28,664	—	—	28,664	—	—	—	—
Motor fuel	31,507	—	—	31,507	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	718	—	—	718	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	706	—	—	706	—	—	—	—
Totals, sales taxes	61,595	—	—	61,595	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	59	—	—	59	—	—	—	—
Totals, taxes	103,863	29,335	11,197	63,331	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	229	—	—	175	54	—	—	—
Motor vehicles	9,218	—	—	5,301	3,767	—	—	150
Natural resources	1,530	—	—	606	431	—	493	—
Other	654	—	—	602	—	—	—	52
Totals, privileges, licences and permits	11,631	—	—	6,684	4,252	—	493	202
Sales and services:								
Institutional	855	—	—	—	—	—	—	855
Federal manpower training program	2,910	—	—	—	—	—	—	2,910
Natural resources	72	—	—	72	—	—	—	—
Other	5,879	—	—	54	—	7	—	5,818
Totals, sales and services	9,716	—	—	126	—	7	—	9,583
Fines and penalties	659	—	—	—	659	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	16,863	—	—	—	—	—	16,863	—
Premium or discount	38	—	—	—	—	—	38	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	16,901	—	—	—	—	—	16,901	—
Own enterprises:								
Liquor profits	19,737	—	—	19,737	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	19,737	—	—	19,737	—	—	—	—
Other revenue	2	—	—	—	—	—	—	2
Gross revenue from own sources	162,509	29,335	11,197	89,878	4,911	7	17,394	9,787
Conditional transfers:								
From federal government	84,937	—	—	—	—	84,937	—	—
From municipal government	988	—	—	—	—	988	—	—
Totals, conditional transfers	85,925	—	—	—	—	85,925	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,132	—	—	—	—	2,132	—	—
Federal-provincial fiscal arrangements	83,412	—	—	—	—	83,412	—	—
Share of income tax on power utilities	1,912	—	—	—	—	1,912	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	87,456	—	—	—	—	87,456	—	—
Totals, transfers	173,381	—	—	—	—	173,381	—	—
Gross general revenue	335,890	29,335	11,197	89,878	4,911	173,388	17,394	9,787

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
NEW BRUNSWICK

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	8,170	—	8,170	—	—	—	—	—
Individuals	21,253	21,253	—	—	—	—	—	—
On premiums of insurance companies	1,233	—	—	1,233	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	23,346	—	—	23,346	—	—	—	—
Sales:								
General	38,060	—	—	38,060	—	—	—	—
Motor fuel	26,360	—	—	26,360	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	505	—	—	505	—	—	—	—
Tobacco	2,739	—	—	2,739	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Total, sales taxes	67,664	—	—	67,664	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	132	—	—	34	—	—	—	98
Totals, taxes	121,798	21,253	8,170	92,277	—	—	—	98
Privileges, licences and permits:								
Liquor control and regulation	427	—	—	427	—	—	—	—
Motor vehicles	7,614	—	—	4,147	3,392	—	—	75
Natural resources	4,766	—	141	1,228	356	—	3,040	1
Other	742	—	—	270	26	—	—	446
Totals, privileges, licences and permits	13,549	—	141	6,072	3,774	—	3,040	522
Sales and services:								
Institutional	1,157	—	—	—	—	—	—	1,157
Federal manpower training program	2,591	—	—	—	—	—	—	2,591
Natural resources	9	—	—	9	—	—	—	—
Other	3,828	—	—	47	54	—	—	3,727
Totals, sales and services	7,585	—	—	56	54	—	—	7,475
Fines and penalties	1,136	—	—	117	1,018	—	—	1
Interest, discount, premium and foreign exchange:								
Interest	3,289	—	—	—	—	—	3,289	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	29	—	—	—	—	—	29	—
Totals, interest, discount, etc.	3,318	—	—	—	—	—	3,318	—
Own enterprises:								
Liquor profits	16,999	—	—	16,999	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	16,999	—	—	16,999	—	—	—	—
Other revenue	411	—	—	22	—	—	—	389
Gross revenue from own sources	164,796	21,253	8,311	115,543	4,846	—	6,358	8,485
Conditional transfers:								
From federal government	69,445	—	—	—	—	69,445	—	—
From municipal government	1,326	—	—	—	—	1,326	—	—
Totals, conditional transfers	70,771	—	—	—	—	70,771	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	1,745	—	—	—	—	1,745	—	—
Federal-provincial fiscal arrangements	74,869	—	—	—	—	74,869	—	—
Share of income tax on power utilities	123	—	—	—	—	123	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	920	—	—	—	—	920	—	—
Totals, unconditional transfers	77,657	—	—	—	—	77,657	—	—
Totals, transfers	148,428	—	—	—	—	148,428	—	—
Gross general revenue	313,224	21,253	8,311	115,543	4,846	148,428	6,358	8,485

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
QUEBEC

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes (c)	Transfers from		Investment income (f)	Other revenue (g)
		Persons (a)	Business (b)		Persons (d)	Other levels of government (e)		
thousands of dollars								
Taxes:								
Income:								
Corporations	184,512	—	184,512	—	—	—	—	—
Individuals	696,983	696,983	—	—	—	—	—	—
On premiums of insurance companies	21,484	—	—	21,484	—	—	—	—
Other on corporations	43,434	—	—	43,434	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	489,297	—	—	489,297	—	—	—	—
Motor fuel	264,269	—	—	264,269	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	13,442	—	—	13,442	—	—	—	—
Tobacco	60,294	—	—	60,294	—	—	—	—
Other commodities and services	48,583	—	—	48,583	—	—	—	—
Totals, sales taxes	875,885	—	—	875,885	—	—	—	—
Succession duties	38,751	38,751	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	4,841	—	—	4,841	—	—	—	—
Totals, taxes	1,865,890	735,734	184,512	945,644	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	31,899	—	—	31,899	—	—	—	—
Motor vehicles	82,440	—	—	44,023	37,675	—	—	742
Natural resources	65,948	—	17,323	25,341	2,739	—	20,537	8
Other	17,788	—	—	7,483	—	—	—	10,305
Totals, privileges, licences and permits	198,075	—	17,323	108,746	40,414	—	20,537	11,055
Sales and services:								
Institutional	2,828	—	—	—	—	—	—	2,828
Federal manpower training program	29,075	—	—	—	—	—	—	29,075
Natural resources	2,121	—	—	2,121	—	—	—	—
Other	15,814	—	—	1,379	1	—	—	14,434
Totals, sales and services	49,838	—	—	3,500	1	—	—	46,337
Fines and penalties	4,419	—	—	—	4,419	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	17,105	—	—	—	—	—	17,105	—
Premium or discount	63	—	—	—	—	—	63	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	17,168	—	—	—	—	—	17,168	—
Own enterprises:								
Liquor profits	43,268	—	—	43,268	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	43,268	—	—	43,268	—	—	—	—
Other revenue	5,048	—	—	3,661	11	—	—	1,376
Gross revenue from own sources	2,183,706	735,734	201,835	1,104,819	44,845	—	37,705	58,768
Conditional transfers:								
From federal government	175,952	—	—	—	—	175,952	—	—
From municipal government	3,085	—	—	—	—	3,085	—	—
Totals, conditional transfers	179,037	—	—	—	—	179,037	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	3,964	—	—	—	—	3,964	—	—
Federal-provincial fiscal arrangements	462,189	—	—	—	—	462,189	—	—
Share of income tax on power utilities	2,875	—	—	—	—	2,875	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	469,028	—	—	—	—	469,028	—	—
Totals, transfers	648,065	—	—	—	—	648,065	—	—
Gross general revenue	2,831,771	735,734	201,835	1,104,819	44,845	648,065	37,705	58,768

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
ONTARIO

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	304,679	-	304,679	-	-	-	-	-
Individuals	620,476	620,476	-	-	-	-	-	-
On premiums of insurance companies	27,729	-	-	27,729	-	-	-	-
Other on corporations	555	-	-	555	-	-	-	-
Property	1,755	-	-	1,755	-	-	-	-
Sales:								
General	493,087	-	-	493,087	-	-	-	-
Motor fuel	366,182	-	-	366,182	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-
Amusements and admissions	30,305	-	-	30,305	-	-	-	-
Tobacco	55,234	-	-	55,234	-	-	-	-
Other commodities and services	-	-	-	-	-	-	-	-
Totals, sales taxes	944,808	-	-	944,808	-	-	-	-
Succession duties	68,472	68,472	-	-	-	-	-	-
Hospital and medicare insurance premiums	257,027	-	-	-	257,027	-	-	-
Other	20,935	-	-	20,915	-	-	-	20
Totals, taxes	2,246,436	688,948	304,679	995,762	257,027	-	-	20
Privileges, licences and permits:								
Liquor control and regulation	40,372	-	-	40,372	-	-	-	-
Motor vehicles	137,479	-	-	68,593	64,577	-	-	4,309
National resources	54,130	-	21,060	1,316	8,172	-	23,582	-
Other	24,929	-	-	8,036	346	-	83	16,464
Totals, privileges, licences and permits	256,910	-	21,060	118,317	73,095	-	23,665	20,773
Sales and services:								
Institutional	7,877	-	-	-	-	1	-	7,876
Federal manpower training program	20,675	-	-	-	-	-	-	20,675
Natural resources	1,130	-	-	983	-	-	-	147
Other	35,212	-	-	4,572	46	60	-	30,534
Totals, sales and services	64,894	-	-	5,555	46	61	-	59,232
Fines and penalties	22,263	-	-	-	22,263	-	-	-
Interest, discount, premium and foreign exchange:								
Interest	127,627	-	-	-	-	-	127,627	-
Premium or discount	1	-	-	-	-	-	1	-
Profit on foreign exchange	47	-	-	-	-	-	47	-
Totals, interest, discount, etc.	127,675	-	-	-	-	-	127,675	-
Own enterprises:								
Liquor profits	153,641	-	-	153,641	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals, own enterprises	153,641	-	-	153,641	-	-	-	-
Other revenue	1,061	-	-	-	445	-	-	616
Gross revenue from own sources	2,872,880	688,948	325,739	1,273,275	352,876	61	151,340	80,641
Conditional transfers:								
From federal government	583,848	-	-	-	-	583,848	-	-
From municipal government	4,376	-	-	-	-	4,376	-	-
Totals, conditional transfers	588,224	-	-	-	-	588,224	-	-
Unconditional transfers:								
From federal government:								
Statutory subsidies	4,624	-	-	-	-	4,624	-	-
Federal-provincial fiscal arrangements	21,677	-	-	-	-	21,677	-	-
Share of income tax on power utilities	5,463	-	-	-	-	5,463	-	-
Grants-in-lieu of taxes on federal property (municipal purposes)	-	-	-	-	-	-	-	-
Totals, unconditional transfers	31,764	-	-	-	-	31,764	-	-
Totals, transfers	619,988	-	-	-	-	619,988	-	-
Gross general revenue	3,492,868	688,948	325,739	1,273,275	352,876	620,049	151,340	80,641

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
MANITOBA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	24,830	—	24,830	—	—	—	—	—
Individuals	64,655	64,655	—	—	—	—	—	—
On premiums of insurance companies	2,073	—	—	2,073	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	61,401	—	—	61,401	—	—	—	—
Motor fuel	41,813	—	—	41,813	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	1,941	—	—	1,941	—	—	—	—
Tobacco	8,489	—	—	8,489	—	—	—	—
Other commodities and services	4,071	—	—	4,071	—	—	—	—
Totals, sales taxes	117,715	—	—	117,715	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	13,515	—	—	—	13,515	—	—	—
Other	2,421	—	—	2,421	—	—	—	—
Totals, taxes	225,209	64,655	24,830	122,209	13,515	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	3,402	—	—	3,402	—	—	—	—
Motor vehicles	12,760	—	—	7,522	4,919	—	5	314
Natural resources	6,221	—	—	492	932	—	4,658	139
Other	1,288	—	—	755	32	—	—	501
Totals, privileges, licences and permits	23,671	—	—	12,171	5,883	—	4,663	954
Sales and services:								
Institutional	1,215	—	—	—	—	—	—	1,215
Federal manpower training program	4,346	—	—	—	—	—	—	4,346
Natural resources	1,385	—	—	1,143	—	—	—	242
Other	8,765	—	—	598	2	2,027	16	6,122
Totals, sales and services	15,711	—	—	1,741	2	2,027	16	11,925
Fines and penalties	969	—	—	—	969	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	16,335	—	—	—	—	—	16,335	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	16,335	—	—	—	—	—	16,335	—
Own enterprises:								
Liquor profits	22,071	—	—	22,071	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	22,071	—	—	22,071	—	—	—	—
Other revenue	1,022	—	—	—	83	—	—	939
Gross revenue from own sources	304,988	64,655	24,830	158,192	20,452	2,027	21,014	13,818
Conditional transfers:								
From federal government	81,877	—	—	—	—	81,877	—	—
From municipal government	158	—	—	—	—	158	—	—
Totals, conditional transfers	82,035	—	—	—	—	82,035	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,127	—	—	—	—	2,127	—	—
Federal-provincial fiscal arrangements	44,177	—	—	—	—	44,177	—	—
Share of income tax on power utilities	924	—	—	—	—	924	—	—
Grants in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	47,228	—	—	—	—	47,228	—	—
Totals, transfers	129,263	—	—	—	—	129,263	—	—
Gross general revenue	434,251	64,655	24,830	158,192	20,452	131,290	21,014	13,818

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
SASKATCHEWAN

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	19,596	—	19,596	—	—	—	—	—
Individuals	54,978	54,978	—	—	—	—	—	—
On premiums of insurance companies	1,884	—	—	1,884	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	201	—	—	201	—	—	—	—
Sales:								
General	65,470	—	—	65,470	—	—	—	—
Motor fuel	46,754	—	—	46,754	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	278	—	—	278	—	—	—	—
Tobacco	6,059	—	—	6,059	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	118,561	—	—	118,561	—	—	—	—
Succession duties	1	1	—	—	—	—	—	—
Hospital and medicare insurance premiums	18,437	—	—	—	18,437	—	—	—
Other	2,306	—	—	2,306	—	—	—	—
Totals, taxes	215,964	54,979	19,596	122,952	18,437	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	243	—	—	20	223	—	—	—
Motor vehicles	13,995	—	—	7,935	5,850	—	—	210
Natural resources	38,376	—	—	18,124	1,242	—	18,005	1,005
Other	1,398	—	—	671	193	—	—	534
Totals, privileges, licences and permits	54,012	—	—	26,750	7,508	—	18,005	1,749
Sales and services:								
Institutional	1,786	—	—	—	—	—	—	1,786
Federal manpower training program	1,984	—	—	—	—	—	—	1,984
Natural resources	1,741	—	—	464	—	—	—	1,277
Other	10,832	—	—	1,033	—	35	—	9,799
Totals, sales and services	16,343	—	—	1,497	—	35	—	14,811
Fines and penalties	2,073	—	—	2	2,071	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	41,416	—	—	—	—	—	41,089	327
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	1	1	—	—	—	—	—	—
Totals, interest, discount, etc.	41,417	1	—	—	—	—	41,089	327
Own enterprises:								
Liquor profits	25,147	—	—	25,147	—	—	—	—
Other	8,657	—	—	—	—	—	8,657	—
Totals, own enterprises	33,804	—	—	25,147	—	—	8,657	—
Other revenue	240	—	—	—	—	—	—	240
Gross revenue from own sources	363,853	54,980	19,596	176,348	28,016	35	67,751	17,127
Conditional transfers:								
From federal government	91,861	—	—	—	—	91,861	—	—
From municipal government	1,255	—	—	—	—	1,255	—	—
Totals, conditional transfers	93,116	—	—	—	—	93,116	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,142	—	—	—	—	2,142	—	—
Federal-provincial fiscal arrangements	17,992	—	—	—	—	17,992	—	—
Share of income tax on power utilities	35	—	—	—	—	35	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	20,169	—	—	—	—	20,169	—	—
Totals, transfers	113,285	—	—	—	—	113,285	—	—
Gross general revenue	477,138	54,980	19,596	176,348	28,016	113,320	67,751	17,127

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
ALBERTA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	49,858	—	49,858	—	—	—	—	—
Individuals	98,334	98,334	—	—	—	—	—	—
On premiums of insurance companies	3,889	—	—	3,889	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	—	—	—	—	—	—	—	—
Motor fuel	69,979	—	—	69,979	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	1,706	—	—	1,706	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	71,685	—	—	71,685	—	—	—	—
Succession duties	2	2	—	—	—	—	—	—
Hospital and medicare insurance premiums	12,842	—	—	—	12,842	—	—	—
Other	3,531	—	—	3,531	—	—	—	—
Totals, taxes	240,141	98,336	49,858	79,105	12,842	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	1,582	—	—	1,547	35	—	—	—
Motor vehicles	22,812	—	—	13,477	8,795	—	—	540
Natural resources	294,353	—	—	9,532	1,599	—	162,187	121,035
Other	4,123	—	—	1,920	1,116	—	—	1,087
Totals, privileges, licences and permits	322,870	—	—	26,476	11,545	—	162,187	122,662
Sales and services:								
Institutional	6,158	—	—	—	—	165	—	5,993
Federal manpower training program	5,074	—	—	—	—	—	—	5,074
Natural resources	2,255	—	—	2,255	—	—	—	—
Other	11,736	—	—	3,308	51	66	—	8,311
Totals, sales and services	25,223	—	—	5,563	51	231	—	19,378
Fines and penalties	2,527	—	—	—	2,527	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	58,504	—	—	—	—	—	58,504	—
Premium or discount	45	—	—	—	—	—	45	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	58,549	—	—	—	—	—	58,549	—
Own enterprises:								
Liquor profits	39,930	—	—	39,930	—	—	—	—
Other	3,059	—	—	—	—	—	3,059	—
Totals, own enterprises	42,989	—	—	39,930	—	—	3,059	—
Other revenue	398	—	—	—	—	—	6	392
Gross revenue from own sources	692,697	98,336	49,858	151,074	26,965	231	223,801	142,432
Conditional transfers:								
From federal government	139,486	—	—	—	—	139,486	—	—
From municipal government	11,624	—	—	—	—	11,624	—	—
Totals, conditional transfers	151,110	—	—	—	—	151,110	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,965	—	—	—	—	2,965	—	—
Federal-provincial fiscal arrangements	6,860	—	—	—	—	6,860	—	—
Share of income tax on power utilities	7,431	—	—	—	—	7,431	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	17,256	—	—	—	—	17,256	—	—
Totals, transfers	168,366	—	—	—	—	168,366	—	—
Gross general revenue	861,063	98,336	49,858	151,074	26,965	168,597	223,801	142,432

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
BRITISH COLUMBIA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	48,163	-	48,163	-	-	-	-	-
Individuals	161,791	161,791	-	-	-	-	-	-
On premiums of insurance companies	5,197	-	-	5,197	-	-	-	-
Other on corporations	-	-	-	-	-	-	-	-
Property	10,512	-	-	10,512	-	-	-	-
Sales:								
General	179,267	-	-	179,267	-	-	-	-
Motor fuel	70,178	-	-	70,178	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-
Amusements and admissions	2,775	-	-	2,775	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-
Other commodities and services	2,942	-	-	2,942	-	-	-	-
Totals, sales taxes	255,162	-	-	255,162	-	-	-	-
Succession duties	14,708	14,708	-	-	-	-	-	-
Hospital and medicare insurance premiums	52,435	-	-	-	52,435	-	-	-
Other	335	-	-	335	-	-	-	-
Totals, taxes	548,303	176,499	48,163	271,206	52,435	-	-	-
Privileges, licences and permits:								
Liquor control and regulation	824	-	-	729	95	-	-	-
Motor vehicles	32,042	-	-	17,911	13,682	-	-	449
Natural resources	126,952	-	15,560	45,154	2,678	-	63,560	-
Other	4,542	-	-	4,441	77	-	-	24
Totals, privileges, licences and permits	164,360	-	15,560	68,235	16,532	-	63,560	473
Sales and services:								
Institutional	5,681	-	-	-	-	-	-	5,681
Federal manpower training program	3,347	-	-	-	-	-	-	3,347
Natural resources	2,604	-	-	2,604	-	-	-	-
Other	49,156	-	-	8,702	-	-	-	40,454
Totals, sales and services	60,788	-	-	11,306	-	-	-	49,482
Fines and penalties	1,840	-	-	-	1,840	-	-	-
Interest, discount, premium and foreign exchange:								
Interest	27,152	-	-	-	-	-	27,152	-
Premium or discount	-	-	-	-	-	-	-	-
Profit on foreign exchange	-	-	-	-	-	-	-	-
Totals, interest, discount, etc.	27,152	-	-	-	-	-	27,152	-
Own enterprises:								
Liquor profits	55,360	-	-	55,360	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals, own enterprises	55,360	-	-	55,360	-	-	-	-
Other revenue	175	-	-	175	-	-	-	-
Gross revenue from own sources	857,978	176,499	63,723	406,282	70,807	-	90,712	49,955
Conditional transfers:								
From federal government	164,412	-	-	-	-	164,412	-	-
From municipal government	16,007	-	-	-	-	16,007	-	-
Totals, conditional transfers	180,419	-	-	-	-	180,419	-	-
Unconditional transfers:								
From federal government:								
Statutory subsidies	1,672	-	-	-	-	1,672	-	-
Federal-provincial fiscal arrangements	- 652	-	-	-	-	- 652	-	-
Share of income tax on power utilities	561	-	-	-	-	561	-	-
Grants-in-lieu of taxes on federal property (municipal purposes)	400	-	-	-	-	400	-	-
Totals, unconditional transfers	1,981	-	-	-	-	1,981	-	-
Totals, transfers	182,400	-	-	-	-	182,400	-	-
Gross general revenue	1,040,378	176,499	63,723	406,282	70,807	182,400	90,712	49,955

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
YUKON

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	—	—	—	—	—	—	—	—
Individuals	—	—	—	—	—	—	—	—
On premiums of insurance companies	—	—	—	—	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	392	—	—	392	—	—	—	—
Sales:								
General	—	—	—	—	—	—	—	—
Motor fuel	1,434	—	—	1,434	—	—	—	—
Alcoholic beverages	243	—	—	243	—	—	—	—
Amusements and admissions	19	—	—	19	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	1,696	—	—	1,696	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	3	—	—	3	—	—	—	—
Totals, taxes	2,091	—	—	2,091	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	20	—	—	20	—	—	—	—
Motor vehicles	376	—	—	269	100	—	—	7
Natural resources	46	—	—	—	46	—	—	—
Other	73	—	—	23	50	—	—	—
Totals, privileges, licences and permits	515	—	—	312	196	—	—	7
Sales and services:								
Institutional	—	—	—	—	—	—	—	—
Federal manpower training program	—	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—	—
Other	839	—	—	—	—	496	—	343
Totals, sales and services	839	—	—	—	—	496	—	343
Fines and penalties	42	—	—	—	—	—	—	42
Interest, discount, premium and foreign exchange:								
Interest	182	—	—	—	—	—	182	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	182	—	—	—	—	—	182	—
Own enterprises:								
Liquor profits	1,383	—	—	1,383	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	1,383	—	—	1,383	—	—	—	—
Other revenue	41	—	—	—	—	—	—	41
Gross revenue from own sources	5,093	—	—	3,786	196	496	182	433
Conditional transfers:								
From federal government	1,495	—	—	—	—	1,495	—	—
From municipal government	—	—	—	—	—	—	—	—
Totals, conditional transfers	1,495	—	—	—	—	1,495	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	—	—	—	—	—	—	—	—
Federal-provincial fiscal arrangements	5,576	—	—	—	—	5,576	—	—
Share of income tax on power utilities	167	—	—	—	—	167	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	5,743	—	—	—	—	5,743	—	—
Totals, transfers	7,238	—	—	—	—	7,238	—	—
Gross general revenue	12,331	—	—	3,786	196	7,734	182	433

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
NORTHWEST TERRITORY

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-
On premiums of insurance companies	-	-	-	-	-	-	-	-
Other on corporations	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Sales:								
General	-	-	-	-	-	-	-	-
Motor fuel	1,433	-	-	1,433	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-
Amusements and admissions	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-
Other commodities and services	-	-	-	-	-	-	-	-
Totals, sales taxes	1,433	-	-	1,433	-	-	-	-
Succession duties	-	-	-	-	-	-	-	-
Hospital and medicare insurance premiums	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals, taxes	1,433	-	-	1,433	-	-	-	-
Privileges, licences and permits:								
Liquor control and regulation	81	-	-	-	81	-	-	-
Motor vehicles	205	-	-	147	55	-	-	3
National resources	35	-	-	-	35	-	-	-
Other	56	-	-	56	-	-	-	-
Totals, privileges, licences and permits	377	-	-	203	171	-	-	3
Sales and services:								
Institutional	-	-	-	-	-	-	-	-
Federal manpower training program	166	-	-	-	-	-	-	166
Natural resources	-	-	-	-	-	-	-	-
Other	200	-	-	-	-	-	-	200
Totals, sales and services	366	-	-	-	-	-	-	366
Fines and penalties	33	-	-	-	33	-	-	-
Interest, discount, premium and foreign exchange:								
Interest	286	-	-	-	-	-	286	-
Premium or discount	-	-	-	-	-	-	-	-
Profit on foreign exchange	-	-	-	-	-	-	-	-
Totals, interest, discount, etc.	286	-	-	-	-	-	286	-
Own enterprises:								
Liquor profits	1,827	-	-	1,827	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals, own enterprises	1,827	-	-	1,827	-	-	-	-
Other revenue	44	-	-	-	-	-	-	44
Gross revenue from own sources	4,366	-	-	3,463	204	-	286	413
Conditional transfers:								
From federal government	2,947	-	-	-	-	2,947	-	-
From municipal government	23	-	-	-	-	23	-	-
Totals, conditional transfers	2,970	-	-	-	-	2,970	-	-
Unconditional transfers:								
From federal government:								
Statutory subsidies	-	-	-	-	-	-	-	-
Federal-provincial fiscal arrangements	6,232	-	-	-	-	6,232	-	-
Share of income tax on power utilities	-	-	-	-	-	-	-	-
Grants-in-lieu of taxes on federal property (municipal purposes)	-	-	-	-	-	-	-	-
Totals, unconditional transfers	6,232	-	-	-	-	6,232	-	-
Totals, transfers	9,202	-	-	-	-	9,202	-	-
Gross general revenue	13,568	-	-	3,463	204	9,202	286	413

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Concluded
CANADA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	660,326	—	660,326	—	—	—	—	—
Individuals	1,764,302	1,764,302	—	—	—	—	—	—
On premiums of insurance companies	65,981	—	—	65,981	—	—	—	—
Other on corporations	43,989	—	—	43,989	—	—	—	—
Property	36,312	—	—	36,312	—	—	—	—
Sales:								
General	1,395,238	—	—	1,395,238	—	—	—	—
Motor fuel	943,206	—	—	943,206	—	—	—	—
Alcoholic beverages	1,024	—	—	1,024	—	—	—	—
Amusements and admissions	51,894	—	—	51,894	—	—	—	—
Tobacco	137,676	—	—	137,676	—	—	—	—
Other commodities and services	56,330	—	—	56,330	—	—	—	—
Totals, sales taxes	2,585,368	—	—	2,585,368	—	—	—	—
Succession duties	121,934	121,934	—	—	—	—	—	—
Hospital and medicare insurance premiums	354,256	—	—	—	354,256	—	—	—
Other	35,433	—	—	35,315	—	—	—	118
Totals, taxes	3,667,901	1,886,236	660,326	2,766,965	354,256	—	—	118
Privileges, licences and permits:								
Liquor control and regulation	84,613	—	—	84,101	512	—	—	—
Motor vehicles	324,782	—	—	172,592	145,330	—	5	6,855
Natural resources	595,935	—	54,084	101,848	18,807	—	299,008	122,188
Other	56,595	—	—	25,143	1,843	—	83	29,526
Totals, privileges, licences and permits	1,061,925	—	54,084	383,684	166,492	—	299,096	158,569
Sales and services:								
Institutional	32,249	—	—	—	—	166	—	32,083
Federal manpower training program	73,942	—	—	—	—	—	—	73,942
Natural resources	11,529	—	—	9,858	—	—	—	1,671
Other	147,281	—	—	19,733	154	2,691	16	124,687
Totals, sales and services	265,001	—	—	29,591	154	2,857	16	232,383
Fines and penalties	36,914	—	—	147	36,722	—	—	45
Interest, discount, premium and foreign exchange:								
Interest	312,813	—	—	—	—	—	312,486	327
Premium or discount	147	—	—	—	—	—	147	—
Profit on foreign exchange	77	1	—	—	—	—	76	—
Totals, interest, discount, etc.	313,037	1	—	—	—	—	312,709	327
Own enterprises:								
Liquor profits	388,241	—	—	388,241	—	—	—	—
Other	11,716	—	—	—	—	—	11,716	—
Totals, own enterprises	399,957	—	—	388,241	—	—	11,716	—
Other revenue	8,510	—	—	3,863	539	—	6	4,102
Gross revenue from own sources	7,753,245	1,886,237	714,410	3,572,491	558,163	2,857	623,543	395,544
Conditional transfers:								
From federal government	1,475,078	—	—	—	—	1,475,078	—	—
From municipal government	38,908	—	—	—	—	38,908	—	—
Totals, conditional transfers	1,513,986	—	—	—	—	1,513,986	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	31,684	—	—	—	—	31,684	—	—
Federal-provincial fiscal arrangements	808,802	—	—	—	—	808,802	—	—
Share of income tax on power utilities	20,946	—	—	—	—	20,946	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	1,320	—	—	—	—	1,320	—	—
Totals, unconditional transfers	862,752	—	—	—	—	862,752	—	—
Totals, transfers	2,376,738	—	—	—	—	2,376,738	—	—
Gross general revenue	10,129,983	1,886,237	714,410	3,572,491	558,163	2,379,593	623,543	395,544

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969
NEWFOUNDLAND**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
General government services:							
Executive and administrative	8,895	4,349	4,551	—	—	—	- 5
Legislative	694	71	612	11	—	—	—
Research, planning and statistics	79	—	—	79	—	—	—
Totals, general government services	9,668	4,420	5,163	90	—	—	- 5
Protection of persons and property:							
Law enforcement	1,262	557	705	—	—	—	—
Corrections:							
Juvenile delinquents	533	338	195	—	—	—	—
Other	964	542	422	—	—	—	—
Police	3,582	1,088	2,477	—	—	—	17
Fire	1,158	806	337	15	—	—	—
Emergency measures	142	45	97	—	—	—	—
Other	395	395	—	—	—	—	—
Totals, protection of persons and property	8,036	3,771	4,233	15	—	—	17
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	57,579	8,853	46,802	—	—	1,924	—
Rail	—	—	—	—	—	—	—
Water	403	—	345	58	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	15	—	—	—	—	—	15
Totals, transportation and communi- cations	57,997	8,853	47,147	58	—	1,924	15
Health:							
Hospital care	47,086	15,338	7,208	729	—	23,811	—
General health	517	369	148	—	—	—	—
Public health	2,357	604	1,459	194	—	100	—
Medical, dental and allied services	6,651	2,650	2,827	1,174	—	—	—
Totals, health	56,611	18,961	11,642	2,097	—	23,911	—
Social welfare:							
Old age assistance - Pensions	424	—	404	20	—	—	—
Other aid to the aged	1,030	650	380	—	—	—	—
Aid to the blind - Pensions	374	—	—	374	—	—	—
Aid to the disabled - Pensions	938	—	—	938	—	—	—
Aid to the unemployed and unemploy- ables	35,207	—	—	35,207	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	4,266	327	177	3,762	—	—	—
Labour	170	118	52	—	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	2,101	1,660	355	86	—	—	—
Totals, social welfare	44,510	2,755	1,368	40,387	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,221	439	569	209	—	—	—
Parks, beaches and other recreational areas	522	195	327	—	—	—	—
Physical culture	311	17	245	49	—	—	—
Other	117	91	—	26	—	—	—
Totals, recreational and cultural services	2,171	742	1,141	284	—	—	—

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NEWFOUNDLAND - Concluded

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	41,104	474	1,400	39,112	—	118	—
Universities, colleges and other schools	28,024	3,412	14,035	10,568	—	9	—
Manpower training	3,139	—	2,472	664	—	3	—
Education of the handicapped	625	299	286	40	—	—	—
Contributions to teachers' superannua- tion and pensions	— 339	—	—	—	—	—	— 339
Other	1,553	388	477	688	—	—	—
Totals, education	74,106	4,573	18,670	51,072	—	130	— 339
Natural resources and primary industries:							
Fish and game	5,818	567	3,878	20	1,053	—	300
Forests	3,900	1,081	2,795	24	—	—	—
Lands: settlement and agriculture	2,486	617	1,004	721	144	—	—
Minerals and mines	1,074	593	481	—	—	—	—
Water resources	43	—	43	—	—	—	—
Other	227	158	69	—	—	—	—
Totals, natural resources and pri- mary industries	13,548	3,016	8,270	765	1,197	—	300
Trade and industrial development	1,652	258	762	63	534	—	35
Local government planning and develop- ment	1,796	788	421	16	—	571	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	113	—	113	—	—	—	—
Discount on securities sold (or amount amortized)	4	—	—	—	—	—	4
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	26,825	—	—	26,566	—	—	259
Loss on foreign exchange	13	—	—	—	—	—	13
Totals, debt charges (excluding re- tirements)	26,955	—	113	26,566	—	—	276
Own enterprises	7,155	—	—	—	1,359	—	5,796
Other expenditures:							
Housing	2,465	39	218	33	—	2,175	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	317	78	41	8	—	190	—
Totals, other expenditures	2,782	117	259	41	—	2,365	—
Totals	306,987	48,254	99,189	121,454	3,090	28,901	6,099
Unconditional transfers	4,594	—	—	—	—	4,594	—
Totals, gross general expenditure	311,581	48,254	99,189	121,454	3,090	33,495	6,099

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
PRINCE EDWARD ISLAND**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
General government services:							
Executive and administrative	2,323	798	1,300	6	—	22	197
Legislative	241	159	80	2	—	—	—
Research, planning and statistics	70	—	70	—	—	—	—
Totals, general government services	2,634	957	1,450	8	—	22	197
Protection of persons and property:							
Law enforcement	152	118	34	—	—	—	—
Corrections:							
Juvenile delinquents	36	—	10	26	—	—	—
Other	124	48	76	—	—	—	—
Police	329	—	329	—	—	—	—
Fire	38	—	—	—	—	38	—
Emergency measures	24	18	6	—	—	—	—
Other	276	156	120	—	—	—	—
Totals, protection of persons and property	979	340	575	26	—	38	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	11,065	2,228	8,782	—	—	55	—
Rail	—	—	—	—	—	—	—
Water	26	—	26	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	11,091	2,228	8,808	—	—	55	—
Health:							
Hospital care	8,267	1,421	690	—	—	6,156	—
General health	184	151	9	24	—	—	—
Public health	1,089	642	440	—	—	7	—
Medical, dental and allied services	389	—	35	354	—	—	—
Totals, health	9,929	2,214	1,174	378	—	6,163	—
Social welfare:							
Old age assistance—Pensions	684	—	139	545	—	—	—
Other aid to the aged	1,742	1,074	524	144	—	—	—
Aid to the blind—Pensions	72	—	—	72	—	—	—
Aid to the disabled—Pensions	74	—	—	74	—	—	—
Aid to the unemployed and unemploy- ables	3,833	16	10	3,807	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	400	43	357	—	—	—	—
Labour	63	52	11	—	—	—	—
Winter work projects	260	—	2	—	—	258	—
Other	162	88	36	38	—	—	—
Totals, social welfare	7,290	1,273	1,079	4,680	—	258	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	80	80	—	—	—	—	—
Parks, beaches and other recreational areas	416	119	293	—	—	4	—
Physical culture	72	—	72	—	—	—	—
Other	171	9	151	11	—	—	—
Totals, recreational and cultural services	739	208	516	11	—	4	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
PRINCE EDWARD ISLAND - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	8,078	222	356	—	—	7,500	—
Universities, colleges and other schools	4,078	898	331	2,849	—	—	—
Manpower training	635	—	635	—	—	—	—
Education of the handicapped	40	7	11	22	—	—	—
Contributions to teachers' superannua- tion and pensions	1	—	1	—	—	—	—
Other	185	26	70	89	—	—	—
Totals, education	13,017	1,153	1,404	2,960	—	7,500	—
Natural resources and primary industries:							
Fish and game	264	94	153	—	17	—	—
Forests	115	113	2	—	—	—	—
Lands: settlement and agriculture	1,956	363	906	267	404	—	16
Minerals and mines	—	—	—	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	2,335	570	1,061	267	421	—	16
Trade and industrial development	756	127	367	—	82	12	168
Local government planning and develop- ment	30	20	10	—	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	12	—	12	—	—	—	—
Discount on securities sold (or amount amortized)	73	—	73	—	—	—	—
Premium on securities purchased (or amount amortized)	6	—	6	—	—	—	—
Interest	6,777	—	—	6,776	—	1	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	6,868	—	91	6,776	—	1	—
Own enterprises	153	—	—	—	—	—	153
Other expenditures:							
Housing	1	—	1	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	- 281	—	- 281	—	—	—	—
Totals, other expenditures	- 280	—	- 280	—	—	—	—
Totals	55,541	9,090	16,255	15,106	503	14,053	534
Unconditional transfers	524	—	—	—	—	524	—
Totals, gross general expenditure	56,065	9,090	16,255	15,106	503	14,577	534

**TABLE 8. Economic Classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1969 - Continued
NOVA SCOTIA**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
General government services:							
Executive and administrative	9,404	2,785	3,793	275	—	51	2,500
Legislative	625	16	554	55	—	—	—
Research, planning and statistics	533	—	517	16	—	—	—
Totals, general government services	10,562	2,801	4,864	346	—	51	2,500
Protection of persons and property:							
Law enforcement:.....	1,378	797	558	13	—	10	—
Corrections:							
Juvenile delinquents	1,884	422	1,377	85	—	—	—
Other	11	—	—	11	—	—	—
Police	1,939	25	1,914	—	—	—	—
Fire	100	81	19	—	—	—	—
Emergency measures	110	80	18	—	—	12	—
Other	3,289	2,086	1,161	42	—	—	—
Totals, protection of persons and property	8,711	3,491	5,047	151	—	22	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	70,686	11,519	58,167	—	—	217	783
Rail	10	—	10	—	—	—	—
Water	525	—	486	25	14	—	—
Telecommunications	51	—	47	—	4	—	—
Other	32	—	—	32	—	—	—
Totals, transportation and communi- cations	71,304	11,519	58,710	57	18	217	783
Health:							
Hospital care	68,961	10,106	16,121	3	—	42,731	—
General health	2,359	1,742	188	—	—	429	—
Public health	7,710	5,185	2,488	37	—	—	—
Medical, dental and allied services	2,365	750	1,444	171	—	—	—
Totals, health	81,395	17,783	20,241	211	—	43,160	—
Social welfare:							
Old age assistance—Pensions	1,246	—	—	1,246	—	—	—
Other aid to the aged	233	—	—	233	—	—	—
Aid to the blind—Pensions	544	—	—	544	—	—	—
Aid to the disabled—Pensions	3,071	—	—	3,071	—	—	—
Aid to the unemployed and unemploy- ables	15,829	—	—	8,962	—	6,867	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,689	347	454	1,888	—	—	—
Labour	332	225	107	—	—	—	—
Winter work projects	75	—	75	—	—	—	—
Other	2,499	2,190	213	21	—	75	—
Totals, social welfare	26,518	2,762	849	15,965	—	6,942	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	2,040	402	971	667	—	—	—
Parks, beaches and other recreational areas	168	—	166	—	—	2	—
Physical culture	506	—	506	—	—	—	—
Other	306	58	62	186	—	—	—
Totals, recreational and cultural services	3,020	460	1,705	853	—	2	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NOVA SCOTIA - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
Education:							
Schools operated by local authorities	54,128	1,130	509	1,579	—	50,910	—
Universities, colleges and other schools	40,984	7,134	13,369	20,372	—	19	90
Manpower training	2,910	—	2,910	—	—	—	—
Education of the handicapped	696	—	509	187	—	—	—
Contributions to teachers' superannua- tion and pensions	3,511	—	144	—	—	—	3,367
Other	4,481	756	1,935	1,790	—	—	—
Totals, education	106,710	9,020	19,376	23,928	—	50,929	3,457
Natural resources and primary industries:							
Fish and game	1,812	731	371	2	—	—	708
Forests	3,537	2,123	1,118	16	280	—	—
Lands: settlement and agriculture	6,268	1,553	2,788	265	1,452	8	202
Minerals and mines	1,510	549	960	1	—	—	—
Water resources	654	85	505	64	—	—	—
Other	400	340	60	—	—	—	—
Totals, natural resources and pri- mary industries	14,181	5,381	5,802	348	1,732	8	910
Trade and industrial development	8,379	1,042	5,681	31	1,625	—	—
Local government planning and develop- ment	1,842	278	214	7	—	229	1,114
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	234	—	234	—	—	—	—
Discount on securities sold (or amount amortized)	702	—	38	664	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	36,164	—	—	36,164	—	—	—
Loss on foreign exchange	1,080	—	—	1,080	—	—	—
Totals, debt charges (excluding re- tirements)	38,180	—	272	37,908	—	—	—
Own enterprises	1,553	—	—	—	—	—	1,553
Other expenditures:							
Housing	423	234	11	178	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	47	—	47	—	—	—	—
Totals, other expenditures	470	234	58	178	—	—	—
Totals	372,825	54,771	122,819	79,983	3,375	101,560	10,317
Unconditional transfers	5,493	—	6	—	—	5,487	—
Totals, gross general expenditure	378,318	54,771	122,825	79,983	3,375	107,047	10,317

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NEW BRUNSWICK**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	10,131	3,675	6,164	291	—	—	1
Legislative	1,848	167	1,672	9	—	—	—
Research, planning and statistics	165	119	46	—	—	—	—
Totals, general government services	12,144	3,961	7,882	300	—	—	1
Protection of persons and property:							
Law enforcement	1,665	860	803	2	—	—	—
Corrections:							
Juvenile delinquents	318	206	103	9	—	—	—
Other	819	462	350	7	—	—	—
Police	1,634	50	1,584	—	—	—	—
Fire	30	—	30	—	—	—	—
Emergency measures	—	—	—	—	—	—	—
Other	2,329	1,608	674	8	—	—	39
Totals, protection of persons and property	6,795	3,186	3,544	26	—	—	39
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	49,678	11,673	33,928	303	—	296	3,478
Rail	—	—	—	—	—	—	—
Water	813	—	708	—	—	—	105
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	50,491	11,673	34,636	303	—	296	3,583
Health:							
Hospital care	57,072	5,626	8,269	8	—	43,139	20
General health	3,026	1,570	370	1,040	—	42	4
Public health	2,547	1,517	614	63	—	353	—
Medical, dental and allied services	1,211	—	804	407	—	—	—
Totals, health	63,856	8,723	10,057	1,518	—	43,534	24
Social welfare:							
Old age assistance—Pensions	—	—	—	—	—	—	—
Other aid to the aged	—	—	—	—	—	—	—
Aid to the blind—Pensions	—	—	—	—	—	—	—
Aid to the disabled—Pensions	—	—	—	—	—	—	—
Aid to the unemployed and unemploy- ables	24,803	1,426	375	22,888	—	—	114
Mother's allowances	—	—	—	—	—	—	—
Child welfare	80	30	50	—	—	—	—
Labour	704	486	142	76	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	425	364	6	55	—	—	—
Totals, social welfare	26,012	2,306	573	23,019	—	—	114
Recreational and cultural services:							
Archives, art galleries, museums and libraries	835	493	148	191	—	—	3
Parks, beaches and other recreational areas	576	—	574	2	—	—	—
Physical culture	239	—	170	69	—	—	—
Other	77	—	77	—	—	—	—
Totals, recreational and cultural services	1,727	493	969	262	—	—	3

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NEW BRUNSWICK - Concluded

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
Education:							
Schools operated by local authorities	82,825	47,791 ¹	34,548 ¹	486	—	—	—
Universities, colleges and other schools	33,238	3,307	6,273	23,424	—	—	234
Manpower training	2,591	—	2,591	—	—	—	—
Education of the handicapped	907	23	—	884	—	—	—
Contributions to teachers' superannua- tion and pensions	785	—	—	42	—	—	743
Other	1,830	631	1,143	56	—	—	—
Totals, education	122,176	51,752	44,555	24,892	—	—	977
Natural resources and primary industries:							
Fish and game	1,541	335	1,206	—	—	—	—
Forests	4,170	3,191	736	243	—	—	—
Lands: settlement and agriculture	8,192	1,709	2,690	593	1,448	—	1,752
Minerals and mines	392	207	182	1	—	—	2
Water resources	1,116	105	818	15	—	134	44
Other	729	278	451	—	—	—	—
Totals, natural resources and pri- mary industries	16,140	5,825	6,083	852	1,448	134	1,798
Trade and industrial development	2,786	340	1,903	51	156	—	336
Local government planning and develop- ment	3,386	1,205	788	420	—	235	738
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	361	—	35	—	—	—	326
Discount on securities sold (or amount amortized)	520	—	520	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	25,028	—	—	25,028	—	—	—
Loss on foreign exchange	13	—	13	—	—	—	—
Totals, debt charges (excluding re- tirements)	25,922	—	568	25,028	—	—	326
Own enterprises	1,180	—	—	—	—	—	1,180
Other expenditures:							
Housing	—	—	—	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures	—	—	—	—	—	—	—
Totals	332,615	89,464	111,558	76,671	1,604	44,199	9,119
Unconditional transfers	14,051	—	136	—	—	13,915	—
Totals, gross general expenditure	346,666	89,464	111,694	76,671	1,604	58,114	9,119

¹ Estimates used for Goods and services.

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
QUEBEC**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	83,929	43,680	33,982	639	5,587	—	41
Legislative	5,661	1,442	4,219	—	—	—	—
Research, planning and statistics	3,669	1,027	2,392	250	—	—	—
Totals, general government services	93,259	46,149	40,593	889	5,587	—	41
Protection of persons and property:							
Law enforcement	28,629	28,209	420	—	—	—	—
Corrections:							
Juneville delinquents	340	336	4	—	—	—	—
Other	18,945	—	18,945	—	—	—	—
Police	32,416	22,848	9,568	—	—	—	—
Fire	—	—	—	—	—	—	—
Emergency measures	1,639	602	749	—	—	288	—
Other	22,726	15,655	5,194	592	—	1,285	—
Totals, protection of persons and property	104,695	67,650	34,880	592	—	1,573	—
Transportation and communications:							
Air	2,929	—	2,868	—	61	—	—
Road	294,406	58,697	191,091	28	—	11,843	32,747
Rail	—	—	—	—	—	—	—
Water	887	—	887	—	—	—	—
Telecommunications	8,442	—	7,653	—	789	—	—
Other	1,154	—	1,154	—	—	—	—
Totals, transportation and communi- cations	307,818	58,697	203,653	28	850	11,843	32,747
Health:							
Hospital care	615,182	1,641	21,459	19,736	—	572,346	—
General health	5,285	—	3,448	1,606	—	231	—
Public health	32,580	10,860	3,586	4,995	—	13,139	—
Medical, dental and allied services	21,627	165	21,462	—	—	—	—
Totals, health	674,674	12,666	49,955	26,337	—	585,716	—
Social welfare:							
Old age assistance — Pensions	7,464	—	—	7,464	—	—	—
Other aid to the aged	14,438	202	8	14,228	—	—	—
Aid to the blind — Pensions	2,059	—	—	2,059	—	—	—
Aid to the disabled — Pensions	16,006	—	—	16,006	—	—	—
Aid to the unemployed and unemploy- ables	189,556	—	3	189,553	—	—	—
Mothers' allowances	28,423	—	—	28,423	—	—	—
Child welfare	147,867	3,516	492	143,859	—	—	—
Labour	9,113	3,248	5,823	42	—	—	—
Winter work projects	23,803	—	—	—	—	23,803	—
Other	25,996	9,745	2,581	13,670	—	—	—
Totals, social welfare	464,725	16,711	8,907	415,304	—	23,803	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	5,898	3,135	1,233	744	—	786	—
Parks, beaches and other recreational areas	12,261	370	9,235	—	—	1,508	1,140
Physical culture	1,161	—	136	228	—	797	—
Other	12,313	1,635	9,132	186	40	874	443
Totals, recreational and cultural services	31,633	5,140	19,736	1,158	40	3,965	1,594

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
QUEBEC - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
Education:							
Schools operated by local authorities	517,031	1,402	3,662	248	—	511,719	—
Universities, colleges and other schools	219,209	39,684	25,706	148,648	—	5,012	159
Manpower training	29,075	—	28,800	275	—	—	—
Education of the handicapped	454	—	—	454	—	—	—
Contributions to teachers' superannua- tion and pensions	603	—	603	—	—	—	—
Other	34,035	7,008	9,900	17,127	—	—	—
Totals, education	800,407	48,094	68,671	166,752	—	516,731	159
Natural resources and primary industries:							
Fish and game	11,820	8,435	2,936	—	—	—	449
Forests	25,968	11,420	12,521	29	—	163	1,835
Lands: settlement and agriculture	76,431	20,168	30,966	530	20,540	1,871	2,356
Minerals and mines	4,954	2,515	2,399	14	26	—	—
Water resources	4,201	1,415	2,443	218	—	125	—
Other	2,391	2,078	278	35	—	—	—
Totals, natural resources and pri- mary industries	125,765	46,031	51,543	826	20,566	2,159	4,640
Trade and industrial development	16,268	3,214	11,345	506	714	6	483
Local government planning and develop- ment	3,248	2,713	516	19	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	288	—	288	—	—	—	—
Discount on securities sold (or amount amortized)	2,842	—	—	2,765	—	77	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	120,047	—	26	115,438	1,691	2,892	—
Loss on foreign exchange	1,033	—	—	1,033	—	—	—
Totals, debt charges (excluding re- tirements)	124,210	—	314	119,236	1,691	2,969	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	8,666	—	1,404	—	7,262	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	2,036	—	712	19	—	1,305	—
Totals, other expenditures	10,702	—	2,116	19	7,262	1,305	—
Totals	2,757,404	307,065	492,229	731,666	36,710	1,150,070	39,664
Unconditional transfers	125,785	—	—	—	—	125,785	—
Totals, gross general expenditure	2,883,189	307,065	492,229	731,666	36,710	1,275,855	39,664

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
ONTARIO**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	104,522	36,492	45,417	—	—	165	22,448
Legislative	4,275	114	4,161	—	—	—	—
Research, planning and statistics	2,949	—	2,699	250	—	—	—
Totals, general government services	111,746	36,606	52,277	250	—	165	22,448
Protection of persons and property:							
Law enforcement	34,039	17,704	16,239	96	—	—	—
Corrections:							
Juvenile delinquents	9,982	5,141	2,164	2,677	—	—	—
Other	36,625	24,099	11,471	403	—	652	—
Police	41,927	31,489	10,406	2	—	30	—
Fire	2,692	1,168	1,524	—	—	—	—
Emergency measures	1,595	398	875	—	—	322	—
Other	33,120	17,121	9,843	5,375	—	781	—
Totals, protection of persons and property	159,980	97,120	52,522	8,553	—	1,785	—
Transportation and communications:							
Air	431	—	431	—	—	—	—
Road	435,624	78,280	212,537	209	—	127,016	17,582
Rail	24,116	472	23,644	—	—	—	—
Water	2,767	90	2,677	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	149	—	149	—	—	—	—
Totals, transportation and communi- cations	463,087	78,842	239,438	209	—	127,016	17,582
Health:							
Hospital care	765,842	71,234	44,749	16,569	—	631,977	1,313
General health	22,141	13,206	6,890	1,935	—	101	9
Public health	35,641	5,225	11,589	6,015	—	12,773	39
Medical, dental and allied services	100,285	3,050	95,549	534	—	1,152	—
Totals, health	923,909	92,715	158,777	25,053	—	646,003	1,361
Social welfare:							
Old age assistance—Pensions	349	—	—	349	—	—	—
Other aid to the aged	27,075	244	3,980	22,832	19	—	—
Aid to the blind—Pensions	243	—	—	243	—	—	—
Aid to the disabled—Pensions	1,394	—	—	1,394	—	—	—
Aid to the unemployed and unemploy- ables	143,442	1,573	420	91,764	—	49,685	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	33,195	566	1,260	29,776	—	1,593	—
Labour	4,640	3,069	1,561	10	—	—	—
Winter work projects	8,463	—	—	—	—	8,463	—
Other	11,288	4,390	3,485	1,666	—	1,622	125
Totals, social welfare	230,089	9,842	10,706	148,034	19	61,363	125
Recreational and cultural services:							
Archives, art galleries, museums and libraries	11,606	895	970	9,741	—	—	—
Parks, beaches and other recreational areas	17,920	4,378	5,545	1,449	—	2,518	4,030
Physical culture	1,239	—	992	190	—	57	—
Other	2,408	—	346	2,062	—	—	—
Totals, recreational and cultural services	33,173	5,273	7,853	13,442	—	2,575	4,030

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
ONTARIO - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
Education:							
Schools operated by local authorities	649,290	9,134	18,359	25	—	621,772	—
Universities, colleges and other schools	342,433	43,233	47,316	251,795	—	89	—
Manpower training	20,675	—	20,675	—	—	—	—
Education of the handicapped	12,040	—	7,349	4,691	—	—	—
Contributions to teachers' superannua- tion and pensions	54,947	—	3	—	—	—	54,944
Other	62,638	3,096	18,432	41,055	—	55	—
Totals, education	1,142,023	55,463	112,134	297,566	—	621,916	54,944
Natural resources and primary industries:							
Fish and game	1,253	547	683	23	—	—	—
Forests	48,845	36,136	12,544	47	—	118	—
Lands: settlement and agriculture	37,390	16,408	9,736	1,324	6,966	2,527	429
Minerals and mines	5,150	2,361	2,789	—	—	—	—
Water resources	22,846	449	11,195	—	200	11,002	—
Other	556	60	496	—	—	—	—
Totals, natural resources and pri- mary industries	116,040	55,961	37,443	1,394	7,166	13,647	429
Trade and industrial development	14,981	5,969	8,746	184	—	—	82
Local government planning and develop- ment	8,505	3,247	1,784	80	—	3,394	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	87	—	—	87	—	—	—
Discount on securities sold (or amount amortized)	2,421	—	36	2,385	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	220,452	—	—	219,175	—	—	1,277
Loss on foreign exchange	881	—	—	881	—	—	—
Totals, debt charges (excluding re- tirements)	223,841	—	36	222,528	—	—	1,277
Own enterprises	4,661	—	—	—	4,650	—	11
Other expenditures:							
Housing	6,666	153	6,513	—	—	—	—
Home owners or real property tax subsidies	109,957	—	—	109,957	—	—	—
Other	2,437	—	94	16	—	2,327	—
Totals, other expenditures	119,060	153	6,607	109,973	—	2,327	—
Totals	3,551,095	441,191	688,323	827,266	11,835	1,480,191	102,289
Unconditional transfers	60,358	—	—	—	—	60,358	—
Totals, gross general expenditure	3,611,453	441,191	688,323	827,266	11,835	1,540,549	102,289

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
MANITOBA**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	11,860	4,869	5,689	153	—	614	535
Legislative	1,275	18	1,257	—	—	—	—
Research, planning and statistics	304	—	304	—	—	—	—
Totals, general government services	13,439	4,887	7,250	153	—	614	535
Protection of persons and property:							
Law enforcement	3,180	1,609	1,532	39	—	—	—
Corrections:							
Juvenile delinquents	692	438	254	—	—	—	—
Other	2,707	1,802	905	—	—	—	—
Police	2,241	19	2,222	—	—	—	—
Fire	—	—	—	—	—	—	—
Emergency measures	247	174	73	—	—	—	—
Other	4,201	2,368	1,493	340	—	—	—
Totals, protection of persons and property	13,268	6,410	6,479	379	—	—	—
Transportation and communications:							
Air	7	—	7	—	—	—	—
Road	48,619	9,865	27,602	—	—	10,429	722
Rail	569	—	569	—	—	—	—
Water	2,440	—	2,319	9	—	—	112
Telecommunications	261	—	261	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	51,896	9,865	30,758	9	—	10,429	835
Health:							
Hospital care	83,544	9,427	2,698	35	—	71,384	—
General health	2,651	884	242	1,525	—	—	—
Public health	6,131	1,769	3,937	383	—	42	—
Medical, dental and allied services	4,962	1,733	2,784	445	—	—	—
Totals, health	97,288	13,813	9,661	2,388	—	71,426	—
Social welfare:							
Old age assistance — Pensions	1,123	—	—	1,123	—	—	—
Other aid to the aged	892	322	570	—	—	—	—
Aid to the blind — Pensions	251	—	—	251	—	—	—
Aid to the disabled — Pensions	1,324	—	—	1,324	—	—	—
Aid to the unemployed and unemploy- ables	21,334	—	419	16,480	—	4,435	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	5,251	—	24	5,227	—	—	—
Labour	541	394	147	—	—	—	—
Winter work projects	760	—	760	—	—	—	—
Other	5,182	2,832	1,224	368	—	755	3
Totals, social welfare	36,658	3,548	3,144	24,773	—	5,190	3
Recreational and cultural services:							
Archives, and galleries, museums and libraries	5,042	—	3,412	1,457	—	—	173
Parks, beaches and other recreational areas	2,993	1,279	1,714	—	—	—	—
Physical culture	318	—	166	152	—	—	—
Other	387	—	387	—	—	—	—
Totals, recreational and cultural services	8,740	1,279	5,679	1,609	—	—	173

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
MANITOBA - Concluded

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	71,868	627	68	—	1,596	69,577	—
Universities, colleges and other schools	42,825	4,531	1,290	37,004	—	—	—
Manpower training	4,346	—	4,346	—	—	—	—
Education of the handicapped	1,845	—	877	968	—	—	—
Contributions to teachers' superannua- tion and pensions	1,341	—	—	—	—	—	1,341
Other	12,292	1,982	9,370	940	—	—	—
Totals, education	134,517	7,140	15,951	38,912	1,596	69,577	1,341
Natural resources and primary industries:							
Fish and game	803	350	435	15	—	—	3
Forests	2,269	595	1,600	7	—	—	67
Lands: settlement and agriculture	11,786	2,625	4,284	3,717	—	—	1,160
Minerals and mines	542	480	60	1	—	—	1
Water resources	13,360	1,764	11,457	—	—	—	139
Other	3,366	3,255	111	—	—	—	—
Totals, natural resources and pri- mary industries	32,126	9,069	17,947	3,740	—	—	1,370
Trade and industrial development	5,714	1,495	3,587	454	—	178	—
Local government planning and develop- ment	3,371	1,441	1,478	7	—	445	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	1,265	—	334	931	—	—	—
Discount on securities sold (or amount amortized)	2,336	—	70	—	—	—	2,266
Premium on securities purchased (or amount amortized)	82	—	82	—	—	—	—
Interest	19,029	—	15	18,978	—	36	—
Loss on foreign exchange	128	—	—	128	—	—	—
Totals, debt charges (excluding re- tirements)	22,840	—	501	20,037	—	36	2,266
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	—	—	—	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	184	—	78	106	—	—	—
Totals, other expenditures	184	—	78	106	—	—	—
Totals	420,041	58,947	102,513	92,567	1,596	157,895	6,523
Unconditional transfers	5,120	—	—	—	—	5,120	—
Totals, gross general expenditure	425,161	58,947	102,513	92,567	1,596	163,015	6,523

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
SASKATCHEWAN**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative.....	12,943	4,439	7,690	75	—	1	738
Legislative	2,029	115	1,910	4	—	—	—
Research, planning and statistics	409	153	256	—	—	—	—
Totals, general government services	15,381	4,707	9,856	79	—	1	738
Protection of persons and property:							
Law enforcement	2,758	1,952	803	2	—	—	1
Corrections:							
Juvenile delinquents	3	—	3	—	—	—	—
Other	2,175	1,323	812	35	—	2	3
Police	3,663	—	3,663	—	—	—	—
Fire	160	—	160	—	—	—	—
Emergency measures	84	42	42	—	—	—	—
Other	4,204	2,526	1,665	13	—	—	—
Totals, protection of persons and property	13,047	5,843	7,148	50	—	2	4
Transportation and communications:							
Air	62	—	30	—	—	31	—
Road	71,237	12,655	41,094	63	—	15,331	2,094
Rail	—	—	—	—	—	—	—
Water	580	—	580	—	—	—	—
Telecommunications	558	—	158	—	296	—	104
Other	- 2	—	- 2	—	—	—	—
Totals, transportation and communi- cations	72,435	12,655	41,860	63	296	15,363	2,198
Health:							
Hospital care	88,277	13,178	18,056	—	—	57,039	4
General health	1,664	688	370	594	—	12	—
Public health	9,622	4,472	4,657	157	—	336	—
Medical, dental and allied services	26,998	850	24,875	109	—	1,164	—
Totals, health	126,561	19,188	47,958	860	—	58,551	4
Social welfare:							
Old age assistance — Pensions	115	—	—	115	—	—	—
Other aid to the aged	1,058	—	7	1,051	—	—	—
Aid to the blind — Pensions	100	—	—	100	—	—	—
Aid to the disabled — Pensions	208	—	—	208	—	—	—
Aid to the unemployed and unemploy- ables	22,302	54	16	22,232	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	3,435	254	154	3,027	—	—	—
Labour	440	358	82	—	—	—	—
Winter work projects	1,142	—	—	—	—	1,142	—
Other	4,700	3,648	768	266	—	—	18
Totals, social welfare	33,500	4,314	1,027	26,999	—	1,142	18
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,114	231	323	560	—	—	—
Parks, beaches and other recreational areas	4,396	836	2,797	587	—	78	98
Physical culture	—	—	—	—	—	—	—
Other	3,511	—	2,667	644	—	200	—
Totals, recreational and cultural services	9,021	1,067	5,787	1,791	—	278	98

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
SASKATCHEWAN - Concluded

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	70,999	1,523	255	365	—	68,812	44
Universities, colleges and other schools	38,045	3,897	3,458	30,689	—	—	1
Manpower training	1,984	—	1,984	—	—	—	—
Education of the handicapped	823	309	514	—	—	—	—
Contributions to teachers' superannua- tion and pensions	1,426	—	126	—	—	—	1,300
Other	2,999	563	1,166	1,270	—	—	—
Totals, education	116,276	6,292	7,503	32,324	—	68,812	1,345
Natural resources and primary industries:							
Fish and game	718	415	208	95	—	—	—
Forests	2,328	787	1,536	5	—	—	—
Lands: settlement and agriculture	12,535	4,991	3,137	2,295	1,035	208	869
Minerals and mines	4,027	1,450	2,501	76	—	—	—
Water resources	6,264	308	5,210	41	—	650	55
Other	3,961	2,074	1,581	197	21	—	88
Totals, natural resources and pri- mary industries	29,833	10,025	14,173	2,709	1,056	858	1,012
Trade and industrial development	2,269	1,140	1,015	5	7	102	—
Local government planning and develop- ment	2,118	1,252	285	11	41	499	30
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	162	—	162	—	—	—	—
Discount on securities sold (or amount amortized)	1,471	—	650	821	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	36,291	—	—	36,291	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	37,924	—	812	37,112	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures :							
Housing	38	—	38	—	—	—	—
Home owners or real property tax subsidies	8,696	—	—	—	8,696	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures	8,734	—	38	—	8,696	—	—
Totals	467,099	66,483	137,462	102,003	10,096	145,608	5,447
Unconditional transfers	—	—	—	—	—	—	—
Totals, gross general expenditure	467,099	66,483	137,462	102,003	10,096	145,608	5,447

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 -- Continued
ALBERTA**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
General government services:							
Executive and administrative	13,997	19,096	2,183	130	—	—	- 7,412
Legislative	1,477	44	1,433	—	—	—	—
Research, planning and statistics	2,898	1,590	1,131	177	—	—	—
Totals, general government services	18,372	20,730	4,747	307	—	—	- 7,412
Protection of persons and property:							
Law enforcement	6,604	3,306	3,168	130	—	—	—
Corrections:							
Juvenile delinquents	3,592	2,271	1,146	175	—	—	—
Other	5,350	2,686	2,664	—	—	—	—
Police	4,813	—	4,735	8	—	70	—
Fire	672	121	551	—	—	—	—
Emergency measures	625	376	95	—	—	154	—
Other	13,253	6,230	5,508	1,515	—	—	—
Totals, protection of persons and property	34,909	14,990	17,867	1,828	—	224	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	86,404	15,365	50,309	20	—	18,105	2,605
Rail	1,777	—	—	—	—	—	1,777
Water	249	—	249	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	12	—	—	12	—	—	—
Totals, transportation and communi- cations	88,442	15,365	50,558	32	—	18,105	4,382
Health:							
Hospital care	173,139	17,605	12,809	95	—	142,630	—
General health	1,439	264	1,141	34	—	—	—
Public health	8,562	971	5,326	63	—	2,202	—
Medical, dental and allied services	30,196	1,755	28,419	22	—	—	—
Totals, health	213,336	20,595	47,695	214	—	144,832	—
Social welfare:							
Old age assistance — Pensions	2,262	7	2,250	5	—	—	—
Other aid to the aged	821	—	—	821	—	—	—
Aid to the blind — Pensions	357	—	—	357	—	—	—
Aid to the disabled — Pensions	1,953	—	—	1,953	—	—	—
Aid to the unemployed and unemploy- ables	45,035	783	2,575	37,704	—	3,973	—
Mothers' allowances	144	—	—	144	—	—	—
Child welfare	7,637	902	1,025	5,710	—	—	—
Labour	772	671	101	—	—	—	—
Winter work projects	2,141	—	—	—	—	2,141	—
Other	5,719	3,930	1,181	608	—	—	—
Totals, social welfare	66,841	6,293	7,132	47,302	—	6,114	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,450	297	990	163	—	—	—
Parks, beaches and other recreational areas	3,638	1,691	834	1,039	—	74	—
Physical culture	132	—	104	28	—	—	—
Other	2,773	277	1,591	799	—	106	—
Totals, recreational and cultural services	7,993	2,265	3,519	2,029	—	180	—

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
ALBERTA — Concluded

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	145,958	2,366	848	758	—	141,388	598
Universities, colleges and other schools	125,599	12,471	6,052	106,341	—	—	735
Manpower training	5,074	—	5,025	49	—	—	—
Education of the handicapped	1,189	353	770	66	—	—	—
Contributions to teachers' superannua- tion and pensions	3,365	—	1,495	—	—	—	1,870
Other	1,886	518	1,342	26	—	—	—
Totals, education	283,071	15,708	15,532	107,240	—	141,388	3,203
Natural resources and primary industries:							
Fish and game	1,592	1,020	544	28	—	—	—
Forests	14,653	5,037	9,571	37	—	8	—
Lands: settlement and agriculture	26,086	8,546	7,769	7,887	231	237	1,416
Minerals and mines	4,924	1,402	625	2,892	—	—	5
Water resources	2,787	1,476	1,311	—	—	—	—
Other	882	655	206	21	—	—	—
Totals, natural resources and pri- mary industries	50,924	18,136	20,026	10,865	231	245	1,421
Trade and industrial development	4,469	1,068	3,291	110	—	—	—
Local government planning and develop- ment	3,046	2,472	60	29	—	485	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	171	—	171	—	—	—	—
Discount on securities sold (or amount amortized)	495	—	72	423	—	—	—
Premium on securities purchased (or amount amortized)	782	—	—	—	—	—	782
Interest	43,042	—	—	43,042	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	44,490	—	243	43,465	—	—	782
Own enterprises	293	—	—	—	256	37	—
Other expenditures:							
Housing	1,995	47	— 27	13	—	1,962	—
Home owners or real property tax subsidies	13,012	—	—	—	13,012	—	—
Other	5,595	—	—	5,595	—	—	—
Totals, other expenditures	20,602	47	— 27	5,608	13,012	1,962	—
Totals	836,788	117,669	170,643	219,029	13,499	313,572	2,376
Unconditional transfers	33,529	—	—	10	—	33,519	—
Totals, gross general expenditure	870,317	117,669	170,643	219,039	13,499	347,091	2,376

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
BRITISH COLUMBIA**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	40,010	10,873	17,944	—	—	5	11,188
Legislative	1,118	121	919	29	—	—	49
Research, planning and statistics	341	205	136	—	—	—	—
Totals, general government services	41,469	11,199	18,999	29	—	5	11,237
Protection of persons and property:							
Law enforcement	5,838	2,948	2,890	—	—	—	—
Corrections:							
Juvenile delinquents	2,212	958	1,227	27	—	—	—
Other	11,331	7,247	3,481	248	—	—	355
Police	5,351	—	5,331	20	—	—	—
Fire	217	—	217	—	—	—	—
Emergency measures	745	—	211	—	—	534	—
Other	7,269	4,853	2,413	3	—	—	—
Totals, protection of persons and property	32,963	16,006	15,770	298	—	534	355
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	95,213	11,478	81,097	68	—	—	2,570
Rail	—	—	—	—	—	—	—
Water	33,213	11,572	21,641	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	128,426	23,050	102,738	68	—	—	2,570
Health:							
Hospital care	165,930	15,855	13,683	109	—	136,283	—
General health	2,580	1,046	1,230	304	—	—	—
Public health	12,216	5,544	4,378	1,263	—	1,031	—
Medical, dental and allied services	68,662	2,338	66,305	19	—	—	—
Totals, health	249,388	24,783	85,596	1,695	—	137,314	—
Social welfare:							
Old age assistance—Pensions	6,914	3,702	741	2,471	—	—	—
Other aid to the aged	4,740	—	648	4,092	—	—	—
Aid to the blind—Pensions	528	—	—	528	—	—	—
Aid to the disabled—Pensions	3,004	—	—	3,004	—	—	—
Aid to the unemployed and unemploy- ables	58,349	27	8	23,101	—	35,213	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	14,456	187	165	14,029	—	75	—
Labour	665	176	463	—	—	—	26
Winter work projects	417	—	—	—	—	417	—
Other	4,577	2,881	1,636	60	—	—	—
Totals, social welfare	93,650	6,973	3,661	47,285	—	35,705	26
Recreational and cultural services:							
Archives, art galleries, museums and libraries	4,261	725	2,775	761	—	—	—
Parks, beaches and other recreational areas	3,400	472	2,593	10	—	325	—
Physical culture	608	—	251	357	—	—	—
Other	820	—	5	815	—	—	—
Totals, recreational and cultural services	9,089	1,197	5,624	1,943	—	325	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
BRITISH COLUMBIA - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
Education:							
Schools operated by local authorities	170,037	1,493	3,455	1,274	41,557	122,258	—
Universities, colleges and other schools	82,592	6,651	5,527	65,000	—	5,258	156
Manpower, training	3,347	—	3,347	—	—	—	—
Education of the handicapped	1,252	603	590	59	—	—	—
Contributions to teachers' superannua- tion and pensions	5,453	—	—	—	—	—	5,453
Other	3,694	742	611	2,341	—	—	—
Totals, education	266,375	9,489	13,530	68,674	41,557	127,516	5,609
Natural resources and primary industries:							
Fish and game	3,617	1,109	2,497	11	—	—	—
Forests	28,409	9,069	19,323	17	—	—	—
Lands: settlement and agriculture	12,578	3,831	8,384	234	112	7	10
Minerals and mines	4,642	1,202	3,044	30	366	—	—
Water resources	3,217	1,206	1,987	—	—	—	24
Other	166	111	47	8	—	—	—
Totals, natural resources and pri- mary industries	52,629	16,528	35,282	300	478	7	34
Trade and industrial development	5,700	494	2,329	2,877	—	—	—
Local government planning and develop- ment	1,286	351	434	501	—	—	—
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	12,863	—	—	12,863	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	12,863	—	—	12,863	—	—	—
Own enterprises	2,000	—	—	—	2,000	—	—
Other expenditures:							
Housing	8,844	—	—	—	7,331	1,513	—
Home owners or real property tax subsidies	4,648	—	31	—	4,617	—	—
Other	8	—	5	3	—	—	—
Totals, other expenditures	13,500	—	36	3	11,948	1,513	—
Totals	909,338	110,070	283,999	136,536	55,983	302,919	19,831
Unconditional transfers	39,504	—	—	—	—	39,504	—
Totals, gross general expenditure	948,842	110,070	283,999	136,536	55,983	342,423	19,831

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
YUKON**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	1,531	546	984	1	—	—	—
Legislative	53	—	53	—	—	—	—
Research, planning and statistics	35	—	35	—	—	—	—
Totals, general government services	1,619	546	1,072	1	—	—	—
Protection of persons and property:							
Law enforcement	55	—	55	—	—	—	—
Corrections:							
Juvenile delinquents	1	—	1	—	—	—	—
Other	469	161	308	—	—	—	—
Police	—	—	—	—	—	—	—
Fire	19	—	19	—	—	—	—
Emergency measures	2	—	2	—	—	—	—
Other	281	172	109	—	—	—	—
Totals, protection of persons and property	827	333	494	—	—	—	—
Transportation and communications:							
Air	14	—	14	—	—	—	—
Road	1,109	820	271	—	—	18	—
Rail	—	—	—	—	—	—	—
Water	13	—	13	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	1,136	820	298	—	—	18	—
Health:							
Hospital care	994	97	5	30	—	862	—
General health	393	47	346	—	—	—	—
Public health	797	110	687	—	—	—	—
Medical, dental and allied services	—	—	—	—	—	—	—
Totals, health	2,184	254	1,038	30	—	862	—
Social welfare:							
Old age assistance — Pensions	7	—	—	7	—	—	—
Other aid to the aged	452	206	246	—	—	—	—
Aid to the blind — Pensions	5	—	—	5	—	—	—
Aid to the disabled — Pensions	3	—	—	3	—	—	—
Aid to the unemployed and unemploy- ables	89	—	—	89	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	246	—	37	209	—	—	—
Labour	—	—	—	—	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	64	—	39	25	—	—	—
Totals, social welfare	866	206	322	338	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	122	62	59	1	—	—	—
Parks, beaches and other recreational areas	77	—	77	—	—	—	—
Physical culture	82	—	82	—	—	—	—
Other	2	—	—	2	—	—	—
Totals, recreational and cultural services	283	62	218	3	—	—	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
YUKON - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
Education:							
Schools operated by local authorities	4,264	2,508	1,756	—	—	—	—
Universities, colleges and other schools	835	—	787	48	—	—	—
Manpower training	—	—	—	—	—	—	—
Education of the handicapped	5	—	5	—	—	—	—
Contributions to teachers' superannua- tion and pensions	—	—	—	—	—	—	—
Other	24	—	23	1	—	—	—
Totals, education	5,128	2,508	2,571	49	—	—	—
Natural resources and primary industries:							
Fish and game	64	40	24	—	—	—	—
Forests	—	—	—	—	—	—	—
Lands: settlement and agriculture	—	—	—	—	—	—	—
Minerals and mines	47	—	46	1	—	—	—
Water resources	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	111	40	70	1	—	—	—
Trade and industrial development	153	58	87	8	—	—	—
Local government planning and develop- ment	160	—	160	—	—	—	—
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	604	—	—	604	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	604	—	—	604	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	219	—	193	—	—	26	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures	219	—	193	—	—	26	—
Totals	13,290	4,827	6,523	1,034	—	906	—
Unconditional transfers	256	—	2	—	—	254	—
Totals, gross general expenditure	13,546	4,827	6,525	1,034	—	1,160	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NORTHWEST TERRITORIES**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	2,392	1,522	747	—	—	113	10
Legislative	187	—	187	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	2,579	1,522	934	—	—	113	10
Protection of persons and property:							
Law enforcement	203	—	203	—	—	—	—
Corrections:							
Juvenile delinquents	—	—	—	—	—	—	—
Other	836	160	676	—	—	—	—
Police	805	104	701	—	—	—	—
Fire	63	—	63	—	—	—	—
Emergency measures	20	—	20	—	—	—	—
Other	99	—	99	—	—	—	—
Totals, protection of persons and property	2,026	264	1,762	—	—	—	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	702	—	498	—	—	204	—
Rail	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	702	—	498	—	—	204	—
Health:							
Hospital care	2,077	—	—	—	—	2,077	—
General health	3	—	—	3	—	—	—
Public health	1,544	181	1,363	—	—	—	—
Medical, dental and allied services	106	—	98	8	—	—	—
Totals, health	3,730	181	1,461	11	—	2,077	—
Social welfare:							
Old age assistance—Pensions	63	—	—	63	—	—	—
Other aid to the aged	6	—	6	—	—	—	—
Aid to the blind—Pensions	31	—	—	31	—	—	—
Aid to the disabled—Pensions	29	—	—	29	—	—	—
Aid to the unemployed and unemploy- ables	272	—	—	272	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	105	—	—	105	—	—	—
Labour	—	—	—	—	—	—	—
Winter work projects	57	—	57	—	—	—	—
Other	104	96	8	—	—	—	—
Totals, social welfare	667	96	71	500	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	199	—	199	—	—	—	—
Parks, beaches and other recreational areas	76	—	76	—	—	—	—
Physical culture	179	—	179	—	—	—	—
Other	181	—	—	41	—	140	—
Totals, recreational and cultural services	635	—	454	41	—	140	—

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NORTHWEST TERRITORIES - Concluded

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
Education:							
Schools operated by local authorities	545	5	—	—	—	540	—
Universities, colleges and other schools	3, 230	—	—	3, 230	—	—	—
Manpower training.....	166	—	166	—	—	—	—
Education of the handicapped.....	21	—	21	—	—	—	—
Contributions to teachers' superannua- tion and pensions	4	—	4	—	—	—	—
Other	504	20	319	137	—	28	—
Totals, education	4, 470	25	510	3, 367	—	568	—
Natural resources and primary industries:							
Fish and game.....	483	252	166	65	—	—	—
Forests.....	43	—	43	—	—	—	—
Lands: settlement and agriculture	—	—	—	—	—	—	—
Minerals and mines.....	—	—	—	—	—	—	—
Water resources.....	—	—	—	—	—	—	—
Other.....	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	526	252	209	65	—	—	—
Trade and industrial development	204	171	33	—	—	—	—
Local government planning and develop- ment	23	—	23	—	—	—	—
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.....	1, 491	—	—	1, 491	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements).....	1, 491	—	—	1, 491	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	1, 316	—	1, 316	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other.....	88	—	88	—	—	—	—
Totals, other expenditures	1, 404	—	1, 404	—	—	—	—
Totals.....	18, 457	2, 511	7, 359	5, 475	—	3, 102	10
Unconditional transfers	345	—	—	—	—	345	—
Totals, gross general expenditure	18, 802	2, 511	7, 359	5, 475	—	3, 447	10

**TABLE 8. Economic Classification of Gross General Expenditure by Province for Fiscal Year
Ended March 31, 1969 - Continued
CANADA**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures
		Goods and services		Transfers to			
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
General government services:							
Executive and administrative	301,937	133,124	130,444	1,570	5,587	971	30,241
Legislative	19,483	2,267	17,057	110	—	—	49
Research, planning and statistics	11,452	3,094	7,586	772	—	—	—
Totals, general government services	332,872	138,485	155,087	2,452	5,587	971	30,290
Protection of persons and property:							
Law enforcement	85,763	58,060	27,410	282	—	10	1
Corrections:							
Juvenile delinquents	19,593	10,110	5,832	2,999	—	652	—
Other	80,356	38,530	40,762	704	—	2	358
Police	98,700	55,623	42,930	30	—	100	17
Fire	5,149	2,176	2,920	15	—	38	—
Emergency measures	5,233	1,735	2,188	—	—	1,310	—
Other	91,442	53,170	28,279	7,888	—	2,066	39
Totals, protection of persons and property	386,236	219,404	150,321	11,918	—	4,178	415
Transportation and communications:							
Air	3,443	—	3,350	—	61	32	—
Road	1,222,322	221,433	752,178	691	—	185,438	52,582
Rail	26,472	472	24,223	—	—	—	1,777
Water	41,916	11,662	29,931	92	14	—	217
Telecommunications	9,312	—	8,119	—	1,089	—	104
Other	1,360	—	1,301	44	—	—	15
Totals, transportation and communi- cations	1,304,825	233,567	819,102	827	1,164	185,470	64,695
Health:							
Hospital care	2,076,371	161,538	145,747	37,314	—	1,730,435	1,327
General health	42,242	19,967	14,382	7,065	—	815	13
Public health	120,796	37,080	40,524	13,170	—	29,983	39
Medical, dental and allied services	263,452	13,291	244,602	3,243	—	2,316	—
Totals, health	2,502,861	231,876	445,255	60,792	—	1,763,549	1,389
Social welfare :							
Old age assistance — Pensions	20,651	3,709	3,534	13,408	—	—	—
Other aid to the aged	52,487	2,698	6,369	43,401	19	—	—
Aid to the blind — Pensions	4,564	—	—	4,564	—	—	—
Aid to the disabled — Pensions	28,004	—	—	28,004	—	—	—
Aid to the unemployed and unemploy- ables	560,051	3,879	3,826	452,059	—	100,173	114
Mothers' allowances	28,567	—	—	28,567	—	—	—
Child welfare	219,627	6,172	4,195	207,592	—	1,668	—
Labour	17,440	8,797	8,489	128	—	—	26
Winter work projects	37,118	—	894	—	—	36,224	—
Other	62,817	31,824	11,532	16,863	—	2,452	146
Totals, social welfare	1,031,326	57,079	38,839	794,586	19	140,517	286
Recreational and cultural services:							
Archives, art galleries, museums and libraries	33,868	6,759	11,649	14,494	—	786	180
Parks, beaches and other recreational areas	46,443	9,340	24,231	3,087	—	4,509	5,276
Physical culture	4,847	17	2,903	1,073	—	854	—
Other	23,066	2,070	14,418	4,772	40	1,320	446
Totals, recreational and cultural services	108,224	18,186	53,201	23,426	40	7,469	5,902

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Concluded
CANADA - Concluded

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	1,816,127	68,675	65,216	43,847	43,153	1,594,594	642
Universities, colleges and other schools	961,092	125,218	124,144	699,968	—	10,387	1,375
Manpower training	73,942	—	72,951	988	—	3	—
Education of the handicapped	19,897	1,594	10,932	7,371	—	—	—
Contributions to teachers' superannua- tion and pensions	71,097	—	2,376	42	—	—	68,679
Other	126,121	15,730	44,788	65,520	—	83	—
Totals, education	3,068,276	211,217	320,407	817,736	43,153	1,605,067	70,696
Natural resources and primary industries:							
Fish and game	29,785	13,895	13,101	259	1,070	—	1,460
Forests	134,237	69,552	61,789	425	280	289	1,902
Lands: settlement and agriculture	195,708	60,811	71,664	17,833	32,332	4,858	8,210
Minerals and mines	27,262	10,759	13,087	3,016	392	—	8
Water resources	54,488	6,808	34,969	338	200	11,911	262
Other	12,678	9,009	3,299	261	21	—	88
Totals, natural resources and pri- mary industries	454,158	170,834	197,909	22,132	34,295	17,058	11,930
Trade and industrial development	63,331	15,376	39,146	4,289	3,118	298	1,104
Local government planning and develop- ment	28,811	13,767	6,173	1,090	41	5,858	1,882
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	2,693	—	1,349	1,018	—	—	326
Discount on securities sold (or amount amortized)	10,864	—	1,459	7,058	—	77	2,270
Premium on securities purchased (or amount amortized)	870	—	88	—	—	—	782
Interest	548,613	—	41	542,416	1,691	2,929	1,536
Loss on foreign exchange	3,148	—	13	3,122	—	—	13
Totals, debt charges (excluding re- tirements)	566,188	—	2,950	553,614	1,691	3,006	4,927
Own enterprises	16,995	—	—	—	8,265	37	8,693
Other expenditures:							
Housing	30,633	473	9,667	224	14,593	5,676	—
Home owners or real property tax subsidies	136,313	—	31	109,957	26,325	—	—
Other	10,431	78	784	5,747	—	3,822	—
Totals, other expenditures	177,377	551	10,482	115,928	40,918	9,498	—
Totals	10,041,480	1,310,342	2,238,872	2,408,790	138,291	3,742,976	202,209
Unconditional transfers	289,559	—	144	10	—	289,405	—
Totals, gross general expenditure	10,331,039	1,310,342	2,239,016	2,408,800	138,291	4,032,381	202,209

**TABLE 9. Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis
for the Fiscal Year Ended March 31, 1969**

	Gross revenue	Economic analysis						Other revenue
		Direct taxes		Indirect taxes	Transfers from			
		Persons	Business		Persons	Other levels of government	Investment income	
millions of dollars								
Gross General Revenue (per Table 7)	10,130.0	1,886.2	714.4	3,572.5	558.2	2,379.6	623.5	395.6
Add:								
Personal income tax collections	1,086.0	1,086.0						
Corporation income tax accruals	685.9		685.9					
Contributions to and other income of social insurance programs	283.0	226.0					57.0	
Employer-employee contributions to and other income of non-trusted pension plans	112.0	97.0					15.0	
Adjustments to transfers from other levels of government	52.0					52.0		
Imputed banking services	26.0						26.0	
Sinking fund earnings	32.0						32.0	
Other additions	62.8	4.1		5.5	48.8	4.4		
Total additions	2,339.7	1,413.1	685.9	5.5	48.8	56.4	130.0	—
Deduct:								
Federal payments in respect of personal in- come tax	1,067.3	1,067.3						
Corporation income tax collections	660.3		660.3					
Revenue offset against expenditure for Na- tional Accounts purposes	260.8							260.8
Revenue from non-productive activities	134.0							134.0
Deficits of enterprises offset against re- mitted profits	9.7						9.7	
Other deductions	3.6						2.8	.8
Total deductions	2,135.7	1,067.3	660.3				12.5	395.6
Revenue on a National Accounts basis ¹	10,334.0	2,232.0	740.0	3,578.0	607.0	2,436.0	741.0	—

¹ Preliminary revised national accounts data; the revised data will appear in *National Income and Expenditure Accounts* (Catalogue No. 13-001) in the near future.

**TABLE 10. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis
for the Fiscal Year Ended March 31, 1969**

	Gross expend- iture	Economic analysis					Other expenditure
		Goods and services		Transfers to			
		Salaries and wages	Other	Persons	Business	Other levels of government	
millions of dollars							
Gross General Expenditure (per Table 8)	10,331.0	1,310.6	2,238.8	2,408.8	138.3	4,032.3	202.2
	10,331.0	- 1,310.6	+ 1,310.6				
			3,549.4	2,408.8	138.3	4,032.3	202.2
Additions:							
Expenditures of social insurance programs	232.5		40.0	195.0			- 2.5
Expenditures of non-trusted pension plans	83.0		27.0	56.0			
Contributions to trusted pension plans	82.0		82.0				
Capital consumption allowances	322.6		324.0				- 1.4
Imputed banking services	26.0		26.0				
Other additions	51.4				1.7	49.7	
Total additions	797.5		499.0	251.0	1.7	49.7	- 3.9
Deductions:							
Expenditures of non-trusted pension plans included in gross general expenditure	14.7		+ 1.5				16.2
Contributions to trusted pension plans—included in gross general expenditure	80.1						80.1
Expenditures on non-productive activities	77.9						77.9
Capital expenditures	966.0		966.0				
Revenue offset against expenditures for National Ac- counts purposes	260.8		260.8				
Deficits of enterprises offset against remitted profits	9.7						9.7
Other deductions	47.3		26.1	6.8			14.4
Total deductions	1,456.5		1,251.4	6.8			198.3
Current expenditure on a National Accounts basis ¹	9,672.0		2,797.0	2,653.0	140.0	4,082.0	-

¹ See footnote Table 9.

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31
NEWFOUNDLAND**

	1967	1968	1969	1970 (est.)	1971 (est.)
thousands of dollars					
Gross general revenue					
Source					
Personal income tax	8,183	11,763	13,829	17,953	23,948
Corporate income tax	7,572	5,500	8,267	10,266	9,390
General sales tax	22,190	29,089	35,301	39,542	38,440
Motor fuel tax	13,721	14,043	18,272	19,300	21,630
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	3,108	3,055	5,715	6,209	6,362
Privileges, licences and permits	13,132	13,702	14,474	13,730	13,310
Liquor profits	5,143	5,539	6,296	7,590	8,870
Non-tax receipts from own sources	4,857	6,095	12,177	12,270	9,873
Conditional transfers from other levels of government	50,287	63,986	65,171	62,684	115,563
Unconditional transfers from other levels of government	50,664	78,907	83,041	100,742	101,404
Total gross general revenue	178,857	231,679	262,543	290,286	348,790
Gross general expenditure					
Function					
General government	11,325	11,714	9,668	15,190	16,150
Protection of persons and property	5,672	6,625	8,036	8,040	9,020
Transportation and communications	41,279	53,381	57,997	55,130	52,430
Health	47,159	49,603	56,611	59,880	79,370
Social welfare	27,752	40,986	44,510	41,620	42,260
Education	68,203	82,773	74,106	83,470	93,570
Natural resources and primary industries	24,857	13,481	13,548	12,740	10,780
Debt charges (exclusive of debt retirements)	13,915	18,775	26,955	28,920	32,470
Unconditional transfers	2,959	3,629	4,594	2,700	2,730
All other expenditures	30,470	23,095	15,556	16,780	72,220
Total gross general expenditure	273,591	304,062	311,581	324,470	411,000
Gross general revenue less gross general expenditure	- 94,734	- 72,383	- 49,038	- 34,184	- 62,210

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**
PRINCE EDWARD ISLAND

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	1,649	2,403	2,668	3,255	3,805
Corporate income tax	777	951	1,054	1,269	1,127
General sales tax	3,581	4,140	4,691	6,940	7,180
Motor fuel tax	3,980	4,087	5,025	5,310	5,710
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	1,310	1,422	1,951	1,956	2,038
Privileges, licences and permits	1,214	1,181	1,481	2,260	1,800
Liquor profits	1,978	2,309	2,582	2,830	2,950
Non-tax receipts from own sources	2,391	4,292	6,596	4,590	6,929
Conditional transfers from other levels of government	10,072	12,677	13,713	21,675	27,509
Unconditional transfers from other levels of govern- ment	11,663	15,037	15,197	19,019	22,742
Total gross general revenue	38,615	48,499	54,958	69,104	81,830
	Gross general expenditure				
Function					
General government	2,175	2,580	2,634	4,840	6,090
Protection of persons and property	766	856	979	1,100	1,750
Transportation and communications	12,755	12,286	11,091	10,590	10,340
Health	8,406	8,980	9,929	11,450	15,630
Social welfare	7,957	8,106	7,290	6,990	7,830
Education	8,511	10,327	13,017	15,770	20,250
Natural resources and primary industries	2,985	2,573	2,335	5,100	4,320
Debt charges (exclusive of debt retirements).....	3,891	5,770	6,868	7,020	8,100
Unconditional transfers	504	519	524	570	580
All other expenditures	1,292	1,516	1,398	4,690	4,770
Total gross general expenditure	49,242	53,513	56,065	68,120	79,660
Gross general revenue less gross general expend- iture	- 10,627	- 5,014	- 1,107	+ 984	+ 2,170

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**
NOVA SCOTIA

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	18,297	25,875	29,335	36,323	43,762
Corporate income tax	7,208	9,924	11,197	12,162	11,657
General sales tax	23,636	25,805	28,664	62,630	65,080
Motor fuel tax	27,319	28,641	31,507	35,910	38,650
Hospital insurance and medicare premiums	-	-	-	-	-
Other provincial taxes	2,700	2,868	3,160	3,145	3,661
Privileges, licences and permits	10,243	9,681	11,631	15,610	15,450
Liquor profits	15,663	16,878	19,737	21,120	21,660
Non-tax receipts from own sources	12,285	19,987	27,278	28,064	38,445
Conditional transfers from other levels of government	71,684	84,544	85,925	68,307	116,176
Unconditional transfers from other levels of government	57,066	85,185	87,456	109,891	96,609
Total gross general revenue	246,101	309,388	335,890	393,162	451,150
	Gross general expenditure				
Function					
General government	7,230	9,995	10,562	12,733	18,520
Protection of persons and property	5,726	6,982	8,711	4,535	9,230
Transportation and communications	64,441	64,280	71,304	53,420	75,060
Health	63,475	68,851	81,395	113,900	182,510
Social welfare	18,457	23,420	26,518	30,990	48,230
Education	60,296	90,135	106,710	114,110	131,800
Natural resources and primary industries	10,678	14,394	14,181	15,810	18,130
Debt charges (exclusive of debt retirements)	23,196	29,785	38,180	50,780	63,280
Unconditional transfers	1,415	5,097	5,493	8,220	9,280
All other expenditures	8,936	10,037	15,264	13,732	15,340
Total gross general expenditure	263,850	322,976	378,318	418,230	571,380
Gross general revenue less gross general expenditure	- 17,749	- 13,588	- 42,428	- 25,068	- 120,230

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued**
NEW BRUNSWICK

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	12,975	18,379	21,253	32,838	40,945
Corporate income tax	6,717	7,531	8,170	9,610	8,951
General sales tax	18,017	32,598	38,060	55,350	59,180
Motor fuel tax	22,286	24,235	26,360	28,635	29,850
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	13,113	26,333	27,955	33,917	34,624
Privileges, licences and permits	12,959	14,875	13,549	18,720	19,310
Liquor profits	12,386	12,823	16,999	19,400	17,590
Non-tax receipts from own sources	6,340	7,731	12,450	9,460	10,208
Conditional transfers from other levels of government	45,687	64,918	70,771	60,775	112,710
Unconditional transfers from other levels of government	49,936	70,925	77,657	90,121	85,532
Total gross general revenue	200,416	280,348	313,224	358,826	418,900
	Gross general expenditure				
Function					
General government	10,699	12,617	12,144	21,080	15,940
Protection of persons and property	4,400	5,925	6,795	6,929	7,560
Transportation and communications	57,517	69,671	50,491	43,500	68,830
Health	48,245	57,620	63,856	69,420	81,590
Social welfare	14,264	18,716	26,012	24,680	29,460
Education	41,089	92,993	122,176	128,610	144,270
Natural resources and primary industries	10,514	13,500	16,140	14,250	21,030
Debt charges (exclusive of debt retirements)	15,713	22,847	25,922	30,430	33,880
Unconditional transfers	12,910	11,807	14,051	13,540	18,700
All other expenditures	4,137	13,157	9,079	11,193	17,730
Total gross general expenditure	219,488	318,853	346,666	363,632	438,990
Gross general revenue less gross general expenditure	- 19,072	- 38,505	- 33,442	- 4,806	- 20,090

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued
QUEBEC**

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	469,888	527,574	696,983	825,000	940,000
Corporate income tax	149,784	153,732	184,512	172,000	175,000
General sales tax	343,067	465,944	489,297	519,850	562,940
Motor fuel tax	202,343	217,717	264,269	285,010	298,290
Hospital insurance and medicare premiums	-	-	-	-	-
Other provincial taxes	155,491	189,327	230,829	248,910	276,800
Privileges, licences and permits	160,970	231,158	198,075	198,010	232,350
Liquor profits	66,510	74,153	43,268	108,436	105,300
Non-tax receipts from own sources	54,043	38,120	76,473	39,727	90,206
Conditional transfers from other levels of government	163,963	191,935	179,037	145,750	338,867
Unconditional transfers from other levels of government	225,916	401,795	469,028	571,330	765,397
Total gross general revenue	1,991,975	2,491,455	2,831,771	3,114,023	3,785,150
	Gross general expenditure				
Function					
General government	83,724	93,090	93,259	178,837	217,690
Protection of persons and property	79,218	92,446	104,695	89,663	147,330
Transportation and communications	371,232	312,981	307,818	340,280	345,100
Health	532,349	625,181	674,674	705,990	960,500
Social welfare	274,438	381,785	464,725	462,720	506,760
Education	591,365	750,140	800,407	1,026,670	1,191,770
Natural resources and primary industries	112,654	116,539	125,765	136,620	140,240
Debt charges (exclusive of debt retirements)	81,262	96,109	124,210	125,973	195,480
Unconditional transfers	112,908	120,427	125,785	131,150	148,080
All other expenditures	51,391	63,262	61,851	119,042	166,770
Total gross general expenditure	2,290,541	2,651,960	2,883,189	3,316,945	4,019,720
Gross general revenue less gross general expenditure	- 298,566	- 160,505	- 51,418	- 202,922	- 234,570

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**

ONTARIO

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	393,837	551,004	620,476	748,992	898,019
Corporate income tax	250,340	276,577	304,679	407,000	457,000
General sales tax	391,575	442,417	493,087	640,270	692,900
Motor fuel tax	286,787	307,134	366,182	391,070	413,300
Hospital insurance and medicare premiums	157,333	182,770	257,027	497,370	617,320
Other provincial taxes	139,301	148,469	204,985	190,688	198,561
Privileges, licences and permits	188,771	202,603	256,910	305,690	315,950
Liquor profits	104,520	116,789	153,641	147,310	148,550
Non-tax receipts from own sources	112,640	141,170	215,893	282,804	393,921
Conditional transfers from other levels of government	387,431	500,723	588,224	483,420	822,374
Unconditional transfers from other levels of government	25,418	26,828	31,764	142,160	38,355
Total gross general revenue	2,437,953	2,896,484	3,492,868	4,236,774	4,996,250
	Gross general expenditure				
Function					
General government	90,549	95,957	111,746	139,289	202,000
Protection of persons and property	93,772	116,289	159,980	176,120	188,410
Transportation and communications	401,309	437,988	463,087	484,420	511,930
Health	597,175	766,289	923,909	1,189,180	1,535,950
Social welfare	156,597	195,904	230,089	253,340	281,110
Education	762,235	1,015,994	1,142,023	1,316,470	1,584,500
Natural resources and primary industries	79,855	93,443	116,040	176,954	139,800
Debt charges (exclusive of debt retirements)	136,017	154,064	223,841	252,655	326,550
Unconditional transfers	34,238	52,442	60,358	49,930	51,990
All other expenditures	53,841	63,170	180,380	218,382	282,580
Total gross general expenditure	2,405,588	2,991,540	3,611,453	4,256,740	5,104,820
Gross general revenue less gross general expenditure	+ 32,365	- 95,056	- 118,585	- 19,966	- 108,570

TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued
MANITOBA

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	39,955	53,728	64,655	78,208	108,299
Corporate income tax	20,534	22,259	24,830	29,607	32,579
General sales tax	-	40,052	61,401	60,850	67,390
Motor fuel tax	40,814	40,757	41,813	41,600	43,880
Hospital insurance and medicare premiums.....	13,120	13,122	13,515	56,900	28,600
Other provincial taxes	17,994	17,934	18,995	18,335	19,742
Privileges, licences and permits	24,311	24,099	23,671	29,700	26,500
Liquor profits	19,809	20,093	22,071	22,380	22,930
Non-tax receipts from own sources	19,287	23,543	34,037	17,164	31,108
Conditional transfers from other levels of government	81,781	85,534	82,035	114,653	132,909
Unconditional transfers from other levels of govern- ment	38,960	49,811	47,228	61,804	47,173
Total gross general revenue	316,565	390,932	434,251	531,201	561,110
	Gross general expenditure				
Function					
General government	14,132	13,239	13,439	14,141	18,420
Protection of persons and property	9,762	11,234	13,268	12,359	17,580
Transportation and communications	47,269	47,423	51,896	50,190	49,610
Health	78,282	85,245	97,288	172,920	183,510
Social welfare	28,100	28,259	36,658	35,400	44,070
Education	64,397	110,920	134,517	149,040	161,360
Natural resources and primary industries	32,569	27,405	32,126	25,020	30,830
Debt charges (exclusive of debt retirements)	20,415	20,974	22,840	20,878	22,690
Unconditional transfers	4,106	8,911	5,120	10,200	10,590
All other expenditures	32,877	25,023	18,009	16,554	17,820
Total gross general expenditure	331,909	378,633	425,161	506,702	556,480
Gross general revenue less gross general expend- iture	- 15,344	+ 12,299	+ 9,090	+ 24,499	+ 4,630

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**
SASKATCHEWAN

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	38,251	48,587	54,978	67,838	73,842
Corporate income tax	12,579	15,581	19,596	22,051	18,741
General sales tax	48,817	52,374	65,470	70,696	68,000
Motor fuel tax	34,581	36,486	46,754	49,685	51,980
Hospital insurance and medicare premiums	18,378	18,425	18,437	18,700	19,300
Other provincial taxes	6,602	7,303	10,729	9,570	10,457
Privileges, licences and permits	53,401	53,999	54,012	62,580	61,700
Liquor profits	21,116	23,934	25,147	25,500	35,750
Non-tax receipts from own sources	56,100	64,086	68,730	67,244	68,559
Conditional transfers from other levels of government	59,751	80,362	93,116	98,385	116,713
Unconditional transfers from other levels of government	38,826	31,749	20,169	31,834	45,580
Total gross general revenue	388,402	432,886	477,138	524,083	571,030
	Gross general expenditure				
Function					
General government	11,478	13,584	15,381	17,483	23,780
Protection of persons and property	11,444	11,689	13,047	14,409	16,190
Transportation and communications	66,349	65,903	72,435	75,424	80,320
Health	109,227	118,453	126,561	148,749	157,520
Social welfare	35,968	33,400	33,500	35,891	41,190
Education	84,380	102,468	116,276	131,818	144,480
Natural resources and primary industries	23,521	24,592	29,833	26,978	29,170
Debt charges (exclusive of debt retirements)	31,983	35,363	37,924	39,676	44,420
Unconditional transfers	-	-	-	116	-
All other expenditures	19,851	21,964	22,142	22,097	23,830
Total gross general	394,201	427,416	467,099	512,641	560,900
Gross general revenue less gross general expenditure	- 5,799	+ 5,470	+ 10,039	+ 11,442	+ 10,130

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**
ALBERTA

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	55,535	79,792	98,334	125,746	163,843
Corporate income tax	26,945	39,932	49,858	56,626	55,426
General sales tax	—	—	—	—	—
Motor fuel tax	47,213	50,730	69,979	77,800	80,690
Hospital insurance and medicare premiums	—	—	12,842	21,861	48,640
Other provincial taxes	5,637	7,052	9,128	8,207	20,941
Privileges, licences and permits	273,164	254,161	322,870	315,100	303,970
Liquor profits	33,282	37,847	39,930	43,260	54,120
Non-tax receipts from own sources	44,756	45,485	89,756	47,356	53,295
Conditional transfers from other levels of government	107,099	130,996	151,110	148,959	220,805
Unconditional transfers from other levels of government	10,459	14,205	17,256	56,687	18,650
Total gross general revenue	604,090	660,200	861,063	901,602	1,020,380
	Gross general expenditure				
Function					
General government	18,411	13,933	18,372	32,994	50,350
Protection of persons and property	30,347	30,392	34,909	36,183	46,280
Transportation and communications	92,544	99,092	88,442	101,290	102,280
Health	145,622	169,054	213,336	264,702	320,020
Social welfare	60,317	74,811	66,841	73,240	80,790
Education	226,407	273,884	283,071	328,420	366,430
Natural resources and primary industries	55,436	39,696	50,924	47,524	50,430
Debt charges (exclusive of debt retirements)	727	2,601	44,490	6,214	11,530
Unconditional transfers	24,744	27,362	33,529	36,474	40,990
All other expenditures	32,014	29,276	36,403	38,844	59,820
Total gross general expenditure	686,569	760,101	870,317	965,885	1,128,920
Gross general revenue less gross general expenditure	- 82,479	- 99,901	- 9,254	- 64,283	- 108,540

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued
BRITISH COLUMBIA**

	1967	1968	1969	1970 (est.)	1971 (est.)
thousands of dollars					
Gross general revenue					
Source					
Personal income tax	98,582	142,852	161,791	190,159	223,856
Corporate income tax	53,462	64,033	48,163	72,402	73,568
General sales tax	158,759	167,207	179,267	183,150	200,500
Motor fuel tax	62,082	66,271	70,178	72,800	79,290
Hospital insurance and medicare premiums	—	11,266	52,435	56,000	75,000
Other provincial taxes	50,310	34,435	36,469	38,579	40,836
Privileges, licences and permits	137,107	127,841	164,360	172,440	209,460
Liquor profits	44,255	49,952	55,360	81,500	63,300
Non-tax receipts from own sources	28,813	36,986	89,955	58,229	83,238
Conditional transfers from other levels of government	108,532	125,980	180,419	199,500	222,500
Unconditional transfers from other levels of govern- ment	6,556	2,241	1,981	15,305	1,773
Total gross general revenue	748,458	829,064	1,040,378	1,140,064	1,273,320
Gross general expenditure					
Function					
General government	34,123	34,001	41,469	43,191	52,990
Protection of persons and property	25,102	28,795	32,963	30,491	38,110
Transportation and communications	102,126	132,367	128,426	139,360	151,030
Health	156,533	187,028	249,388	308,870	381,610
Social welfare	72,633	76,674	93,650	98,220	98,300
Education	160,274	193,363	266,375	323,320	369,480
Natural resources and primary industries	49,031	52,338	52,629	69,850	81,030
Debt charges (exclusive of debt retirements)	43	35	12,863	620	900
Unconditional transfers	24,763	27,844	39,504	44,500	47,650
All other expenditures	81,757	68,010	31,575	42,108	32,880
Total gross general expenditure	706,385	800,455	948,842	1,100,530	1,253,980
Gross general revenue less gross general expend- iture	+ 42,073	+ 28,609	+ 91,536	+ 39,534	+ 19,340

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**

YUKON

	1967	1968	1969	1970 ¹ (est.)	1971 ¹ (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	—	—	—	—	—
Corporate income tax	—	—	—	—	—
General sales tax	—	—	—	—	—
Motor fuel tax	596	769	1,434	—	—
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	460	478	657	—	—
Privileges, licences and permits	485	766	515	—	—
Liquor profits	1,014	1,130	1,383	—	—
Non-tax receipts from own sources	261	821	1,104	—	—
Conditional transfers from other levels of government	1,468	2,430	1,495	—	—
Unconditional transfers from other levels of government	3,052	3,876	5,743	—	—
Total gross general revenue	7,336	10,270	12,331	—	—
	Gross general expenditure				
Function					
General government	1,158	1,352	1,619	—	—
Protection of persons and property	144	481	827	—	—
Transportation and communications	863	2,336	1,136	—	—
Health	1,242	1,075	2,184	—	—
Social welfare	462	635	866	—	—
Education	2,745	4,310	5,128	—	—
Natural resources and primary industries	47	113	111	—	—
Debt charges (exclusive of debt retirements)	409	456	604	—	—
Unconditional transfers	236	226	256	—	—
All other expenditures	1,085	1,152	815	—	—
Total gross general expenditure	8,391	12,136	13,546	—	—
Gross general revenue less gross general expenditure	- 1,055	- 1,866	- 1,215	—	—

¹ Estimates not available for the years 1970-71.

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued
NORTHWEST TERRITORIES**

	1967	1968	1969	1970 ¹ (est.)	1971 ¹ (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	—	—	—	—	—
Corporate income tax	—	—	—	—	—
General sales tax	—	—	—	—	—
Motor fuel tax	971	1,053	1,433	—	—
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	38	56	—	—	—
Privileges, licences and permits	279	283	377	—	—
Liquor profits	1,385	1,636	1,827	—	—
Non-tax receipts from own sources	210	336	729	—	—
Conditional transfers from other levels of government	1,866	3,472	2,970	—	—
Unconditional transfers from other levels of government	3,301	5,494	6,232	—	—
Total gross general revenue	8,050	12,330	13,568	—	—
	Gross general expenditure				
Function					
General government	576	1,276	2,579	—	—
Protection of persons and property	1,356	1,849	2,026	—	—
Transportation and communications	424	429	702	—	—
Health	3,759	3,214	3,730	—	—
Social welfare	649	784	667	—	—
Education	2,943	3,866	4,470	—	—
Natural resources and primary industries	84	124	526	—	—
Debt charges (exclusive of debt retirements)	—	480	1,491	—	—
Unconditional transfers	153	273	345	—	—
All other expenditures	1,677	1,944	2,266	—	—
Total gross general expenditure	11,621	14,239	18,802	—	—
Gross general revenue less gross general expenditure	- 3,571	- 1,909	- 5,234	—	—

¹ Estimates not available for the years 1970-71.

TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
for Fiscal Years Ended March 31 - Concluded

CANADA

	1967	1968	1969	1970 (est.) ¹	1971 (est.) ¹
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	1,137,152	1,461,957	1,764,302	2,126,312	2,520,319
Corporate income tax	535,918	596,020	660,326	792,993	843,439
General sales tax	1,009,642	1,259,626	1,395,238	1,639,278	1,761,610
Motor fuel tax	742,693	791,923	943,206	1,007,120	1,063,270
Hospital insurance and medicare premiums	188,831	225,583	354,256	650,831	788,860
Other provincial taxes	396,064	438,732	550,573	559,516	614,022
Privileges, licences and permits	876,036	934,349	1,061,925	1,133,840	1,199,800
Liquor profits	327,061	363,083	388,241	479,326	481,020
Non-tax receipts from own sources	341,983	388,652	635,178	566,908	785,782
Conditional transfers from other levels of government	1,089,621	1,347,557	1,513,986	1,404,108	2,226,126
Unconditional transfers from other levels of government	521,817	786,053	862,752	1,198,893	1,223,662
Total gross general revenue	7,166,818	8,593,535	10,129,983	11,559,125	13,507,910
	Gross general expenditure				
Function					
General government	285,580	303,338	332,872	486,167	621,930
Protection of persons and property	267,709	313,563	386,236	373,440	481,460
Transportation and communications	1,258,108	1,298,137	1,304,825	1,353,604	1,446,930
Health	1,791,474	2,140,593	2,502,861	3,045,061	3,898,210
Social welfare	697,594	883,480	1,031,326	1,063,091	1,180,000
Education	2,072,845	2,731,173	3,068,276	3,617,698	4,207,910
Natural resources and primary industries	402,231	398,198	454,158	530,846	525,760
Debt charges (exclusive of debt retirements)	327,571	387,259	566,188	563,166	739,300
Unconditional transfers	218,936	258,537	289,559	297,400	330,590
All other expenditures	319,328	321,606	394,738	503,422	693,760
Total gross general expenditure	7,641,376	9,035,884	10,331,039	11,833,895	14,125,850
Gross general revenue less gross general expenditure	- 474,558	- 442,349	- 201,056	- 274,770	- 617,940

¹ Does not include Yukon and Northwest Territories.

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
- (4) Federal manpower training program

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) Civil Service Commission
- (15) Group Life Insurance
- (16) Fire Insurance Premium
- (17) 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) Commonwealth Assoc., Man.
- (10) 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

Bilingual Training Program

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

Civil Defence, E.M.O. (as of Oct. 1, 1969)

Transportation and Communications

Airways

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

Highways, Roads and Bridges

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Railways

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

Telephone, Telegraph and Wireless Communications

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

Waterways

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Other

Health

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)
- Other aid to blind and disabled
- Youth allowances, ages 16-18 years

Mothers' Allowances

- Administration and supervision
- Allowances

Child Welfare

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
 - Orphanages:
 - Administration
 - Maintenance and other payments
 - Day nurseries:
 - Administration
 - Maintenance payments

Labour—(excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions
- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Other Social Welfare

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Winter Works Projects in Municipalities

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
 - Aids and services

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)
- Manpower training (Federal Gov't. Contributions)

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, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)

Minerals and Mines — Concluded

- (4) Production bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges (excluding retirements)

Commission on sales of securities and other management charges

Discount on Securities Sold (or Amount Amortized)

Premium on Securities Purchased (or Amount Amortized)

Debt Retirement¹

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

¹ 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

House Owners' subsidies

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

Centennial Commissions

Unconditional Transfers

APPENDIX B

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

Newfoundland

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Co-operative Development Loan Board of Newfoundland
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board of Newfoundland
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Government Building Corporation Limited
Northern Hospitals Building Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Libraries Board (The)
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
University Extension Buildings (Newfoundland 1964) Limited
Unsatisfied Judgement Fund²
Vocational Schools (Western) Building Corporation Limited
Mooring Cove Building Company Limited
B.L.C. Building Corporation Limited
Corner Brook Hospital Building Corporation Limited
Public Accountants Licensing Board¹
Corner Brook Housing Corporation
Fish Buildings Limited
Memorial Park Realty Corporation Limited
St. Anthony Hospital Building Corporation Limited
Centenary Building Corporation Limited
Newfoundland Municipal Financing Corporation¹

Prince Edward Island

Crop Insurance Board (The)
Farm Establishment (Loan) Board
Fisherman's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
P.E.I. Crown Building Corporation
Unsatisfied Judgment Fund
Senior Citizen's Housing Corporation

Nova Scotia

Board of Commissioners of Public Utilities
Canso Bridge Fund
Community Pasture Board

Industrial Development Fund
Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan and Building Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Land Settlement Board
Nova Scotia Research Foundation
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgment Fund
Water Supply System Fund

New Brunswick

Board of Commissioners of Public Utilities¹
Community Improvement Corporation
Fire Prevention Act
Fishermen's Loan Board
Farm Adjustment Board
Government House Trust Fund
Margaret R. Lynds Bequest
New Brunswick Higher Education Commission
New Brunswick Research and Productivity Council
Verna MacDonald Bequest
Viscount Bennett Bequest

Quebec

Minimum Wage Commission¹
Quebec Crop Insurance Board²
Quebec Industrial Credit Bureau
Quebec Housing Corporation
Syndicat National du rachat des rentes seigneuriales
Municipal Commission

Ontario

Alcoholism and Drug Addiction Research Foundation
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Development Corporation
Ontario Educational Capital Aid Corporation
Ontario Hospital Services Commission¹
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Ontario Student Housing Corporation
Ontario Universities Capital Aid Corporation
Sheridan Park Corporation
The Fund for Milk and Cream Producers
Centralia Industrial Park

Manitoba

Co-operative Promotion Board
Cream Graders Account
Fire Insurance Reserve Fund

See footnote(s) at end of Appendix B.

Manitoba — Concluded

Fire Prevention Fund
Horned Cattle Purchase Act
Manitoba Hospital Commission¹
Land Titles Assurance Fund
Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Manitoba Export Corporation
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund
Manitoba Agricultural Credit and Development Corporation (since 1968)

Saskatchewan

Agricultural Research Foundation⁶
Government Finance Office¹
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Committee
Saskatchewan Hospitalization Board¹
Saskatchewan Medical Care Insurance Fund¹
Saskatchewan Research Council
Student Aid Fund

Alberta

Alberta Hail and Crop Insurance Corporation
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board

Registrar's Assurance Fund
Wheat Board Monies Trust Account
Universities Commission
Alberta Resources Railway Corporation
Alberta Racing Commission
Motor Vehicle Accident Claims
Alberta Health Care Insurance Commission
Alberta Municipal Financing Corporation
Alberta Colleges Commission

British Columbia

Centennial Cultural Fund
Crop Insurance Stabilization Fund
Burrard Inlet Fund
The Over-All Medical Services Plan of British Columbia, July 1968 - Mar. 31, 1969
Housing and Redevelopment Fund
Provincial New-Home Building Assistance Act
Scaling Fund
Beef Cattle Producers Assistance Fund
Bond Redemption Accounts
Capital Improvement District Fund
Dairy Producers Protection Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Pound District Act Trust Account
University Endowment Lands Administration
B.C. Regional Hospitals Districts Financing Authority
B.C. School Districts Capital Financing Authority
B.C. Medical Plan April 1 - June 30, 1968

¹ Calendar year 1968.

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

³ Twelve months ended April 30, 1969.

⁴ Twelve months ended October 31, 1968.

⁵ Twelve months ended July 31, 1968.

⁶ Twelve months ended June 30, 1968.

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BOOK

C. 3

PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue
number

Consolidated Government Statistics

- 68-201 Principal Taxes and Rates - Federal, Provincial and Selected Municipal Governments, A., E.
- 68-202 Consolidated Government Finance - Federal, Provincial and Local Governments, A., E.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.

Federal Government Statistics

- 68-211 Federal Government Finance, A., E. and F.
- 61-203 Federal Government Enterprise Finance, A., E. and F.
- 72-004 Federal Government Employment, Q., E.
- 72-205 Federal Government Employment in Metropolitan Areas, A., E.

Provincial Government Statistics

- 68-205 Provincial Government Finance - Revenue and Expenditure (Estimates), A., E. and F.
- 68-207 Provincial Government Finance - Revenue and Expenditure, A., E.
- 68-209 Provincial Government Finance - Debt, A., E.
- 61-204 Provincial Government Enterprise Finance, A., E. and F.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A., E.
- 72-007 Provincial Government Employment, Q., Bil.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68-203 Local Government Finance - Revenue and Expenditure - Preliminary and Estimates, A., E.
- 68-204 Local Government Finance, A., E.
- 72-009 Local Government Employment, Q., Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. - Quarterly A. - Annual O. - Occasional E. - English F. - French Bil. - Bilingual

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.