

20.22 General expenditure of local governments, fiscal years ended nearest Dec. 31, 1970 and 1971 (thousand dollars) (concluded)

Function	Nfld.	PEI	NS	NB	Que.	Ont.	Man.	Sask.	Alta.	BC	YT	NWT	Canada
1971 (concluded)													
Recreation and culture	1,334	541	5,489	5,459	106,341	179,148	16,386	9,847	42,030	54,332	198	617	421,722
Recreational facilities	1,037	498	4,249	5,284	54,160	113,699	10,942	5,954	30,469	41,946	190	580	269,008
Cultural facilities	5	24	1,240	138	8,651	58,954	4,833	3,658	9,901	10,665	1	7	98,077
Other	292	19	—	37	43,530	6,495	611	235	1,660	1,721	7	30	54,637
Education — primary and secondary	921	20,214	123,486	68	1,255,423	1,857,535	193,652	171,107	368,106	424,612	—	1,369	4,416,493
Fiscal services	5,326	1,842	16,164	5,134	294,766	339,179	34,155	28,028	65,038	83,223	140	208	873,203
Debt charges	4,307	1,637	12,853	4,837	289,595	230,396	20,375	19,312	52,558	64,660	71	197	700,798
Interest on short-term borrowing	507	117	85	—	825	11,844	1,003	223	—	2,102	—	9	16,715
Interest on long-term borrowing	2,406	1,445	11,206	4,473	256,338	218,394	18,087	16,351	48,855	58,216	71	174	636,016
Other	1,394	75	1,562	364	32,432	158	1,285	2,738	3,703	4,342	—	14	48,067
Transfers to reserves and allowances	184	205	2,984	297	5,171	76,052	6,778	7,274	7,055	18,287	69	11	124,367
Transfers to own enterprises	835	—	327	—	—	32,731	7,002	1,442	5,425	276	—	—	48,038
Other services	118	—	1,769	1,465	74	10,676	—	—	9,146	913	11	4	24,176
Total, general expenditure	48,154	25,972	254,817	57,873	2,443,510	4,002,419	402,514	375,173	863,821	956,386	2,091	6,829	9,439,559

¹Education expenditure for Quebec is estimated.

²School debenture interest in Quebec estimated at \$82 million.

20.23 Direct debt of local governments, fiscal years ended nearest Dec. 31, 1970 and 1971 (thousand dollars)

Year and direct debt	Nfld.	PEI	NS	NB	Que.	Ont.	Man.	Sask.	Alta.	BC	YT	NWT	Canada
1970													
Debt	25,554	17,104	176,709	66,522	2,365,543	3,602,599	369,975	261,366	940,769	840,896	1,267	2,642	8,670,946
Less sinking funds	141	4,176	4,805	2,487	6,900	417,364	37,982	32,635	6,598	73,703	—	—	586,791
Net debt	25,413	12,928	171,904	64,035	2,358,643	3,185,235	331,993	228,731	934,171	767,193	1,267	2,642	8,084,155
Temporary loans and bank overdrafts	19,540	1,375	37,919	9,233	181,661	226,108	57,534	15,151	20,229	28,212	18	803	597,783
Accounts and other payables	22,901	977	20,496	9,706	142,119	147,242	16,507	23,247	51,588	30,883	158	754	466,578
Other liabilities	6,182	64	7,602	4,333	106,124	47,072	17,011	9,670	32,213	24,905	35	295	255,506
Total, direct debt less sinking funds	74,036	15,344	237,921	87,307	2,788,547 ¹	3,605,657 ²	423,045	276,799	1,038,201	851,193	1,478	4,494	9,404,022
1971													
Long-term (debentured)	28,934	16,547	186,297	72,871	2,447,123	3,799,902	383,424	261,636	1,001,019	898,399	1,559	3,391	9,101,102
Less sinking funds	—	4,586	1,759	2,152	3,602	417,363	40,638	35,234	3,936	70,752	—	—	580,022
Net long-term (debentured)	28,934	11,961	184,538	70,719	2,443,521	3,382,539	342,786	226,402	997,083	827,647	1,559	3,391	8,521,080
Short-term borrowings	20,928	1,004	40,945	10,742	226,666	153,841	60,014	20,882	23,075	48,631	13	1,570	608,311
Accounts and other payables	36,398	1,756	22,538	10,325	175,563	209,389	39,927	25,523	98,710	45,476	289	1,029	666,923
Other liabilities	8,737	235	9,063	4,534	68,906	36,678	9,537	29,700	41,797	23,048	40	379	232,654
Total, direct debt less sinking funds	94,997	14,956	257,084	96,320	2,914,656	3,782,447	452,264	302,507	1,160,665	944,802	1,901	6,369	10,028,968

¹Data for Quebec schools not available. Includes \$30,599,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

²Includes other long-term debt due to Ontario Water Resources Commission.