

*Inventory to the*

RECORDS OF THE YUKON GOVERNMENT, YRG 1,  
SERIES 12, TERRITORIAL TREASURER RECORDS,  
1951-1969

*held at the Yukon Archives*

*Reprinted 2003*





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## **SERIES 12: TERRITORIAL TREASURER RECORDS - INTRODUCTION**

This collection contains records relating to the establishment and early years of operation of the Yukon Health Insurance Services, together with administrative records of the territory's hospitals from the early to mid-1960s. The collection also includes records relating to the Territorial Treasurer's responsibility to collect certain property taxes, as well as his role as the person supervising the accounting functions for the Yukon Government. These records were, for the most part, either generated within the Territorial Treasurer's office, or sent to his office by local hospitals for accounting purposes.

Within his responsibility for the Yukon's financial affairs, the Territorial Treasurer directed the development and operation of the health insurance system, and the financial administration of Yukon's hospitals. Before 1961, individuals were mainly responsible for defraying the costs of their own hospital care. Hospital insurance developed to pay these costs for individuals, and became an area of close co-operation between federal, provincial, and territorial governments.

From 1957 on, most hospitals in the Yukon had become the responsibility of the federal government. Only the hospital at Mayo remained under territorial control, because of local resistance to the federal government's expressed intention to reduce it to the status of a nursing station. In 1961, the Mayo General Hospital too was incorporated into the federal system, as a hospital.

The Yukon Health Insurance Service (Y.H.I.S.) came into existence on July 1, 1961 to provide hospital insurance for all residents of the Yukon Territory. Its three objectives were: to relieve territorial residents of the burden of hospital costs; to assure hospitals of payment for services rendered; and to raise standards of hospital care.

Y.H.I.S. provided hospital insurance for Yukon residents without cost, as long as they had lived in Yukon for ninety days. The Yukon Government administered the plan. The federal Department of National Health and Welfare took responsibility for the standards of nursing, equipment, and medical aspects for the Yukon's three hospitals (Whitehorse, St. Mary's in Dawson, and Mayo). The terms of reference for the Y.H.I.S. were embodied in three documents:

- The Yukon Hospital Insurance Services Ordinance, Ch. 2, Ordinances of the Yukon Territory, 1960, First Session
- Regulations respecting the Hospital Insurance Services Ordinance (Commissioner's Order 1960-35)
- A memorandum of agreement between the Government of Canada and the Government of Yukon drawn up under the provisions of the Hospital Insurance and Diagnostic Services Act of Canada.

During the fiscal year 1961-1962, the Y.H.I.S. passed from its developmental stage to full operation as one of the twelve plans (provincial and territorial) which together formed the framework for a national plan of health services. That same year, representatives of the Y.H.I.S. attended three inter-provincial committee meetings, to coordinate arrangements for the keeping of statistics, bookkeeping, and shift schedules. For the fiscal year 1963-64 the Commissioner could report: "The operation of this service has been satisfactory during the year under review and it is possible to say that costs were lower than for the previous year. This was due largely to satisfactory control of the use of hospital facilities chargeable to the Service".

Meanwhile changes continued in the provision of health services within the territory. In 1962, the remaining territorial health care responsibilities (programs dealing with tuberculosis, cancer, venereal disease, medical care to indigents, and mental health) became federal responsibilities under a new five-year health agreement. As Janet Moodie Michael has written, "The role of the Yukon Government was

reduced to a bookkeeper paying the bills submitted by Ottawa". St. Mary's Hospital was taken over from the Sisters of St. Ann by the territorial government in August of 1963. Watson Lake Nursing Station was reclassified to Cottage Hospital status in April of 1966.

The Territorial Treasurer's office was also responsible for the general supervision of the Yukon government's revenues and expenditures. The office collected property taxes in areas not included within municipal boundaries. This series of records includes several assessment rolls relating to that function. Also included are accounts journals used to allocate revenues and expenditures to various account codes. Trial Balance sheets from 1962-63 are also included.

This collection was acquired from a storage room in the basement of the Federal Building in Whitehorse in 1983. It was accessioned by the Archives as #83/64, and originally comprised about 4 metres.

When received, these records were arranged in broad groupings. One grouping appeared to relate specifically to the operation of the Y.H.I.S. Another contained files specifically detailing the administration and operations of the individual hospitals in the territory. Another grouping included miscellaneous financial records. A final grouping was comprised of government reports and other imprint. Within these groupings, however, there was no apparent order. The original categories have been retained, while their inclusive files have been organized in a manner that will facilitate research. The government reports and imprint material were transferred to the Archives Library.

Of the 4 metres of records originally received, 2.6 metres have been retained for permanent preservation. Every attempt has been made to retain documentation concerning the establishment of Yukon Health Insurance Services, and the operation of Yukon's hospitals. In some cases, routine financial records have been discarded or sampled, retaining where possible data from years ending in "1" or "6". In some cases, January and July were used as sample months. Detailed information relating to individual patients was usually sampled if it was recorded in an anonymous form elsewhere. Documents that refer to individual patients have generally been restricted as containing personal information.

All Property Assessment Rolls have been retained for permanent retention. Some routine records concerning such matters as sewer and water charges, vehicle maintenance, and contract administration have been disposed of.

Relevant published items received with this collection have been transferred to the Archives Library. A listing of these forms a part of this finding aid.

Some of the files in this collection are marked "R" indicating that they are restricted. These contain personal information. Researchers will be granted access to information about themselves. Researchers wishing to conduct blind statistical studies may also be granted access to these files.

Funding for the organization of these records and the compilation of this Finding Aid was provided by the Canadian Council of Archives and the Yukon Archives, under the C.C.A.'s Arrangement and Description Backlog Reduction Cost Shared Cooperative Program. This Finding Aid was prepared by Nancy Cameron.

**Sources**

Janet Moodie Michael. From Sissions to Meyer: The Administrative Development of the Yukon Government 1948-1979. Whitehorse: Queen's Printer, 1987.

Annual Report of the Commissioner of the Yukon Territory. 1960-1978.

YA, Series 12, Territorial Treasurer Records, GOV 145 file 7, "Y.H.I.S. Reports 1960-62".

Yukon Hospital Insurance Services Ordinance, Ch. 2, Ordinances of the Yukon Territory, 1960, First Session.



## A. YUKON HEALTH INSURANCE SERVICE RECORDS 1960-1967

These records pertain to the establishment and early operational years of the Yukon Health Insurance Service. They include statistical and financial files kept by the Territorial Treasurer's office concerning the individual hospitals in the territory as well as Y.H.I.S. operations as a whole. Also included are correspondence files of the Y.H.I.S.

### 1. Statistical and Financial Files 1960-1967

#### 1.a. Hospitals 1961-1967

These records document costs of patient care in the territory's hospitals. Included are Daily Rate Charge Sheets, Statistical Returns Monthly, and Hospital Rates and Charges files.

Statistical Returns Monthly present monthly and accumulated accounts of Y.H.I.S. days, non-Y.H.I.S. days, patient days, numbers of patients, out-patients treated, and revenues. All Statistical Returns Monthly for all hospitals have been retained.

Daily Rate Charge Sheets were maintained by the hospitals to record patients' names, length of hospital stay, and charges payable to Y.H.I.S. The information in these records was then summarized in the Statistical Returns Monthly. Sample Daily Rate Charge Sheets have been retained for Whitehorse General Hospital for 1961, and for Mayo General Hospital for 1966 to correspond with census and mid census years. Daily Rate Charge Sheets are restricted because they contain personal information.

Hospital Rates and Charges files contain information on rate increases for all hospitals. All those received have been retained.

In most cases these records originated in Yukon hospitals and were sent to the Y.H.I.S. in order to claim payments under the hospital insurance system.

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1412	1	Whitehorse General Hospital - Daily Rate Charge Sheets	1961	*
GOV 1412	2	Whitehorse General Hospital - Statistical Returns Monthly	1964	
GOV 1412	3	Whitehorse General Hospital - Statistical Returns Monthly	1965	
GOV 1412	4	Hospital Rates and Charges - Yukon Health Insurance Service - Whitehorse General Hospital	1965-1967	
GOV 1412	5	Mayo General Hospital - Daily Rate Charge Sheets	1966	*
GOV 1412	6	Mayo General Hospital - Statistical Returns Monthly	1964	
GOV 1412	7	Mayo General Hospital - Statistical Returns Monthly	1965	

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Files to be reviewed under the *Access to Information and Protection of Privacy Act* are indicated by an asterisk [\*]. If the review has been completed, the result is noted: \*open, \*partially open, or \*closed.

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1412	8	Mayo General Hospital - Statistical Returns Monthly	1966	
GOV 1412	9	Mayo General Hospital - Statistical Returns Monthly	1967	
GOV 1412	10	Mayo General Hospital - Yukon Health Insurance Service Rates	1963	
GOV 1412	11	Watson Lake Nursing Station - Statistical Returns Monthly	1964	
GOV 1412	12	Watson Lake Nursing Station - Statistical Returns Monthly	1965	
GOV 1412	13	St. Mary's Hospital - Statistical Returns Monthly	1964	
GOV 1412	14	St. Mary's Hospital - Statistical Returns Monthly	1965	
GOV 1412	15	Hospital Rates - Yukon Health Insurance Service St. Mary's Hospital	1965	
GOV 1412	16	Old Crow Nursing Station - Statistical Returns Monthly	1964	
GOV 1412	17	Old Crow Nursing Station - Statistical Returns Monthly	1965	

**1.b. Y.H.I.S. Operations 1960-1967**

These records present financial and statistical information related to the establishment and operation of the Yukon Health Insurance Service as a whole. All financial statements and cost statements are included. Hospital Insurance (HI) and Hospital Services (HS) forms prepared for the Department of National Health and Welfare are also listed below. These were submitted to the federal government to obtain payments for health costs. These forms record information related to monthly statement of payments, estimated number of insured residents, cost of in-patient services, and statements of hospital costs, facilities, and services.

Files concerning claims of Indians hospitalized in other provinces contain data relevant to the development of native health care. A file of miscellaneous forms has been retained. Restricted records containing personal information are indicated.

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1412	18	Yukon Territory - Trial Balance, Sub Ledger	1960-1963	
GOV 1412	19	Yukon Territory - Financial Statements	1964	
GOV 1412	20	Yukon Hospital Insurance Service - Financial Statements	1967	
GOV 1412	21	Yukon Territory - Statements of allotments	1961- 1963,1966	
GOV 1412	22	Yukon Territory - Cost Statements	1960-1962	

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1412	23	Yukon Territory - Cost Statements	1962-1963	
GOV 1412	24	Yukon Territory - Cost Statements	1964	
GOV 1412	25	Claims for Insured Services to Indians	1961-1964	
GOV 1412	26	Department of National Health and Welfare H.I./1 Return	1960-1964	
GOV 1413	1	Yukon Hospital Insurance Service H.I./2, H.I./2a and H16	1961-1964	
GOV 1413	2	Yukon Hospital Insurance Service H.I./2 - H.I./3	1962-1964	
GOV 1413	3	Department of National Health and Welfare H.I./1 Returns	1964-1965	
GOV 1413	4	Department of National Health and Welfare H.I./1 Returns	1965-1966	
GOV 1413	5	Miscellaneous Forms	no date	
GOV 1413	6	Outside Hospitals - Indians Acceptance Advices	1960-1962	*
GOV 1413	7	Claims - Indians Hospitalized Outside Yukon	1964	*

## 2. Correspondence Files 1960-1966

These files contain original correspondence with local hospitals and with federal departments and provincial agencies concerning the early years of operation of the Y.H.I.S. The records of the Medical Referee Service of the Department of National Health and Welfare (and later the Department of Northern Affairs & Natural Resources) have been retained only for 1965. These contain rulings as to whether questionable claims were to be accepted or rejected. No Referee Service records for regular sample years (1961 or 1966) were received. Files containing restricted personal information are indicated.

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1413	8	Department of National Health and Welfare Sub-Committee on Residence and Uniformity of Benefits	1960-1962	
GOV 1413	9	Correspondence, Miscellaneous	1960-1963	
GOV 1413	10	Department of National Health and Welfare, Indian and Northern Health Services Correspondence - Negotiated Rate, Whitehorse General Hospital	1960-1961	
GOV 1413	11	Department of National Health and Welfare H.I./2 Interim Costs	1960-1962	
GOV 1413	12	Correspondence - Re Advisory Committee on Hospital Insurance and Diagnostic Services	1960-1962	
GOV 1413	13	Sub-Committee on Finance and Accounting	1960-1961	

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*Inventory to the Territorial Treasurer Records*

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<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1413	14	Department of National Health and Welfare - Payments to Outside Hospitals Co-Insurance and Authorized Charges	1960	
GOV 1413	15	Correspondence - Adjustment of Annual Hospital Costs	1961	
GOV 1413	16	Insane Persons	1962	
GOV 1413	17	Correspondence - Cancer Clinics	1961	
GOV 1413	18	Correspondence - National Per Capita Cost of I.P. Services	1960-1961	
GOV 1413	19	Correspondence - Long Term Patients	1961-1962	
GOV 1413	20	Correspondence - Cost of Insured Out-Patient Services	1961	
GOV 1414	1	Department of Northern Affairs and Natural Resources: Correspondence, Miscellaneous	1960-1962	
GOV 1414	2	Claims - Yukon Health Insurance Service Indians	1964-1965	*
GOV 1414	3	Medical Referee Service Acceptability of Accounts - Whitehorse General Hospital	1965	*
GOV 1414	4	Acceptability of Accounts - Mayo General Hospital	1965	*
GOV 1414	5	Acceptability of Accounts - St. Mary's Hospital	1965	*
GOV 1414	6	Acceptability of Accounts - Nursing Stations	1965	*
GOV 1414	7	Acceptability of Accounts - Outside Hospitals	1965	*
GOV 1414	8	Department of Finance - Miscellaneous	1960-1962	
GOV 1414	9	Canadian Red Cross - Miscellaneous	1960-1962	
GOV 1414	10	Alberta - Miscellaneous	1960-1962	
GOV 1414	11	Alberta - Correspondence	1962-1965	
GOV 1414	12	British Columbia - Miscellaneous Cost of I.P. Services	1960-1962	
GOV 1414	13	British Columbia - Miscellaneous	1960-1962	
GOV 1414	14	Manitoba - Miscellaneous	1960-1961	
GOV 1414	15	New Brunswick - Miscellaneous	1960-1961	
GOV 1414	16	New Brunswick - Correspondence In	1963	
GOV 1414	17	Newfoundland - Miscellaneous	1960	
GOV 1414	18	Northwest Territories - Miscellaneous	1960-1962	
GOV 1414	19	Ontario - Miscellaneous	1960-1962	
GOV 1414	20	Ontario - Correspondence In	1962-1965	

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1414	21	Prince Edward Island - Miscellaneous	1960-1962	
GOV 1414	22	Quebec - Miscellaneous	1960-1963	
GOV 1414	23	Saskatchewan - Miscellaneous	1960-1962	
GOV 1414	24	Saskatchewan - Correspondence In	1963-1965	
GOV 1415	1	Correspondence - Reading File, 1960	1960	
GOV 1415	2	Correspondence - Reading File, 1961	1961	
GOV 1415	3	Correspondence - Reading File, 1962	1962	
GOV 1415	4	Mayo General Hospital - Correspondence	1960-1963	
GOV 1418	3	Mayo General Hospital - Correspondence	1965	
GOV 1415	5	Mayo General Hospital - Correspondence	1966	
GOV 1418	4	Mayo General Hospital - Correspondence	1967	
GOV 1416	21	St. Mary's Hospital - Correspondence	1965	
GOV 1418	12	Watson Lake Emergency Treatment Centre - Correspondence	1962	
GOV 1415	6	Hospital Rates - Nursing Stations	1965-1966	
GOV 1415	7	Yukon Health Insurance Service Reports	1960-1962	
GOV 1415	8	Circulars and Bulletins	1960-1963	



## B. HOSPITAL ADMINISTRATION 1960-1967

This section includes administrative records from the various hospitals around the Territory. The records of St. Mary's Hospital, Dawson and Mayo are particularly well represented here. Most of the records are of a financial nature, such as bank statements and budget papers. Also included are some minutes of staff meetings and annual returns to the Dominion Bureau of Statistics (D.B.S.), and the Department of National Health and Welfare (D.N.H.W.).

The records in this section were apparently sent to Whitehorse where financial statements were prepared. These statements are also included in this section.

Routine financial information such as cancelled cheques and invoices were generally discarded, and some records of limited informational value were sampled to reduce bulk and still provide insights concerning hospital operations. Where available, January 1964 and July 1965 were chosen as sample months. The following listings are arranged by hospital.

### 1. St. Mary's Hospital and Nursing Home 1962-1967

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1415	9	St. Mary's Hospital - Financial Statements	1963	
GOV 1415	10	St. Mary's Hospital - Financial Statements	1964	
GOV 1415	11	St. Mary's Hospital - Financial Statements	1965	
GOV 1415	12	St. Mary's Nursing Home - Financial Statements	1964	
GOV 1415	13	St. Mary's Nursing Home - Financial Statements	1965-1966	
GOV 1415	14	St. Mary's Hospital - Bank Statements	1964	
GOV 1415	15	St. Mary's Hospital - Bank Statements	1965	
GOV 1415	16	St. Mary's Hospital - Bank Reconciliations	1965	
GOV 1416	1	St. Mary's Hospital - Numerical Cheque Record August	1964	
GOV 1416	2	St. Mary's Hospital - Numerical Cheque Record July	1965	
GOV 1416	3	St. Mary's Hospital - Cashier's Reports	1964	
GOV 1416	4	St. Mary's Hospital - Cashier's Reports	1965	
GOV 1416	5	St. Mary's Nursing Home - Cash Reports - June 1, 1964	1964	
GOV 1416	6	St. Mary's Hospital - Cash Reports	1965	
GOV 1416	7	St. Mary's Hospital - Purchase Orders - January	1964	
GOV 1416	8	St. Mary's Hospital - Purchase Orders - July	1965	
GOV 1416	9	St. Mary's Hospital - Inventories	1965	
GOV 1416	10	St. Mary's Hospital - Inventories	1967	

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<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1416	11	St. Mary's Hospital - Budget	1964	
GOV 1416	12	St. Mary's Hospital - Budget	1965	
GOV 1416	13	St. Mary's Hospital - HS/1 - 2 - Annual Return of Hospitals	1963	
GOV 1416	14	St. Mary's Hospital - HS/1 - 2 - Annual Return of Hospitals	1963-1964	
GOV 1416	15	St. Mary's Hospital - HS/1 - 2 - Annual Return of Hospitals	1965	
GOV 1416	16	St. Mary's Hospital - Indian Health Services	1964	*
GOV 1416	17	St. Mary's Hospital - Indian Health Services	1965	*
GOV 1416	18	St. Mary's Hospital - Personnel	1964	*
GOV 1416	19	St. Mary's Hospital - Meals - January	1964	
GOV 1416	20	St. Mary's Hospital - Meals - July	1965	
GOV 1416	22	[Record of Emergency Out-Patient Services]	1964	*
GOV 1416	23	[Record of Emergency Out-Patient Services]	1965	*

## **2. Mayo General Hospital 1960-1968**

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1417	1	Mayo General Hospital - Financial Statements	1960-1963	
GOV 1417	2	Mayo General Hospital - Financial Statements	1964	
GOV 1417	3	Mayo General Hospital - Financial Statements - Working Papers	1964	
GOV 1417	4	Mayo General Hospital - Financial Statements	1965	
GOV 1417	5	Mayo General Hospital - Numerical Cheque Record - August	1964	
GOV 1417	6	Mayo General Hospital - Numerical Cheque Record - July	1965	
GOV 1417	7	Mayo General Hospital - Cashier's Report	1965	*
GOV 1417	8	Mayo General Hospital - Cash Sales - Receipts - January	1964	
GOV 1417	9	Mayo General Hospital - Bank Statements	1965	
GOV 1417	10	Mayo General Hospital - Bank Reconciliations	1965	
GOV 1417	11	Mayo General Hospital - Purchase Orders - July	1965	

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1417	12	Mayo General Hospital - Purchase Orders - January	1967	
GOV 1417	13	Mayo General Hospital - Inventories	1965	
GOV 1417	14	Mayo General Hospital - Budget Statements	1964	
GOV 1417	15	Mayo General Hospital - Budgets	1965	
GOV 1417	16	Mayo General Hospital - Budgets	1966-1968	
GOV 1417	17	Mayo General Hospital - HS/1 - 2 - Annual Return of Hospitals	1963	
GOV 1417	18	Mayo General Hospital - HS/1 - 2 - Annual Return of Hospitals	1964-1968	
GOV 1418	1	Mayo General Hospital - Indian Health Services	1965	*
GOV 1418	2	Mayo General Hospital - Payroll	1965	*
GOV 1418	5	Mayo General Hospital - Minutes of Staff Meetings	1967	
GOV 1418	6	Mayo General Hospital - Emergency Out-patient Services - January	1964	*
GOV 1418	7	Mayo General Hospital - Emergency Out-patient Services - July	1965	*

### 3. Whitehorse General Hospital 1963

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1418	8	Whitehorse General Hospital - HS/1 - 2 - Annual Return of Hospitals	1963	

### 4. Old Crow Nursing Station 1963

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1418	9	Old Crow Nursing Station - HS/1 - 2 - Annual Return of Hospitals	1963	

### 5. Watson Lake Nursing Station 1963

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
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<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1418	10	Watson Lake Nursing Station - HS/1 - 2 - Annual Return of Hospitals	1963	
GOV 1418	11	Watson Lake Emergency Treatment Centre Personnel - Miscellaneous	1962	*
GOV 1418	13	Watson Lake Emergency Treatment Centre Minutes - Advisory Board	1962	

### C. PROPERTY ASSESSMENT AND TAX ROLLS 1951-1964

The Territorial Treasurer was responsible for collecting property taxes in areas of the Yukon that were not included in a municipality. This involved the preparation of annual assessment and tax rolls.

Tax Rolls are organized by area and tax roll number. They usually include the name and address of the owner, the legal description of the property, and the assessed and taxable values of buildings and improvements. Also included are information concerning the receipt of tax payments and arrears.

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1485		Assessment and Tax Roll Volume includes data for Crown Grant Mineral Claims, Licenced Timber Berths, Public Utilities, Dawson Creeks, Yukon Consolidated Gold Company Properties, Mayo Properties, Elsa Properties, United Keno Hill Mines Ltd., Calumet Camp, Keno City Properties, Carmacks Properties, Watson Lake Properties, Teslin Properties, Tagish Properties, Carcross Properties, and properties along the Alaska Highway	1951-1952	
GOV 1486		Assessment and Tax Roll Volume includes data for Licenced Timber Berths, Public Utilities, Dawson Creeks, Yukon Consolidated Gold Company, Mayo, Elsa, Keno City, Carmacks, and properties along the Alaska Highway	1952-1954	
GOV 1487	1	Assessment and Tax Roll for Crown Granted Mineral Claims. Volume gives name of claims but not location.	1955-1960	
GOV 1487	2	Assessment and Tax Roll Volume gives data for Public Utilities, Timber Berths, Dawson Creeks, Yukon Consolidated Gold Corporation, Mayo, Elsa, United Keno Hill Mines Ltd., Calumet Camp, Carmacks, Keno, Watson Lake, Teslin, Tagish, Carcross, Marsh Lake, McRae, Whitehorse, and properties along the Alaska Highway.	1956	
GOV 1487	3	Assessment and Tax Roll Volume gives data for Public Utilities, Dawson Area, Yukon Consolidated Gold Corporation, Mayo, Elsa, Keno, United Keno Hill Mines Ltd., Calumet, Keno Area, Carmacks Area, Alaska Highway Properties, Watson Lake, Teslin, Carcross Area, Marsh Lake, Haines Junction, Burwash Landing, and Whitehorse.	1957-1958	

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<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1488	1	Assessment and Tax Roll Volume gives data for Whitehorse, Dawson, Carmacks, Elsa, Mayo, Watson Lake, Keno, Teslin, Carcross, Marsh Lake, Haines Junction, Alaska Highway North Area, Crown Granted Mineral Claims. Also includes annual summaries in total and for individual communities.	1959-1962	
GOV 1487	4	Property Tax Roll Volume gives data for Whitehorse, Dawson, Watson Lake, Mayo, Elsa, Keno, Carmacks, Haines Junction, Carcross, Marsh Lake Area, Teslin, Canyon Crescent Area, Alaska Highway North Area, Porter Creek and Crestview, and Crown Granted Mineral Claims. Also includes annual summary in total and for each community.	1962-1963	
GOV 1487	5	Assessment and Tax Roll Volume gives data for Whitehorse, Dawson, Watson Lake, Mayo, Elsa, Keno, Haines Junction, Carmacks, Carcross, Marsh Lake, Teslin, Canyon Crescent, Alaska Highway North Area, Porter Creek and Crown Granted Mineral Claims. Also includes annual summary in total as well as for each community.	1963-1964	

#### D. MISCELLANEOUS FINANCIAL ACCOUNTS 1959-1968

This section includes records pertaining to government accounting functions, such as account balance calculations, coding manuals, and journal voucher account books. The latter volumes were apparently used to make special arrangements for allocating revenue and expenditure items to particular accounts.

<u>Location</u>	<u>File</u>	<u>Title</u>	<u>Date</u>	<u>Restriction</u>
GOV 1418	14	Miscellaneous Financial Accounts - Trial Balance - Revenue Accounts	1962-1963	
GOV 1478		Miscellaneous Financial Accounts - Accounts Journal (contains journal entries allocating amounts to various Yukon government accounts)	1959-1961	
GOV 1479		Miscellaneous Financial Accounts - Accounts Journal	1961-1962	
GOV 1480		Miscellaneous Financial Accounts - Accounts Journal	1962-1963	
GOV 1481		Miscellaneous Financial Accounts - Accounts Journal	1963-1964	
GOV 1482		Miscellaneous Financial Accounts - Accounts Journal	1964-1965	
GOV 1483		Miscellaneous Financial Accounts - Accounts Journal	1966-1967	
GOV 1484		Miscellaneous Financial Accounts - Accounts Journal	1967-1968	
GOV 1491	1	Miscellaneous Financial Accounts - Accounts Code	1960-1962	
GOV 1491	2	Miscellaneous Financial Accounts - Accounts Code	1962-1963	
GOV 1491	3	Miscellaneous Financial Accounts - Accounts Code	1963-1964	
GOV 1491	4	Miscellaneous Financial Accounts - Accounts Code	1964-1965	
GOV 1491	5	Miscellaneous Financial Accounts - Accounts Code	1965-1966	
GOV 1491	6	Miscellaneous Financial Accounts - Accounts Code	1966-1967	
GOV 1491	7	Miscellaneous Financial Accounts - Accounts Code	1967-1968	
GOV 1491	8	Miscellaneous Financial Accounts - Accounts Code	1968-1969	
GOV 1491	9	Miscellaneous Financial Accounts - Accounts Code	1969-1970	

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Files to be reviewed under the *Access to Information and Protection of Privacy Act* are indicated by an asterisk [\*]. If the review has been completed, the result is noted: \*open, \*partially open, or \*closed.