



A
CONSOLIDATION OF
PUBLIC FINANCE STATISTICS

MUNICIPALITIES, PROVINCES AND
THE GOVERNMENT OF CANADA

1958

(Fiscal Year Ended Nearest December 31, 1958)

Actual

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INTRODUCTION

This publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1958. Inter-governmental relationships have been eliminated to permit presentation of the true relationship between government and the public in respect of revenue raised, expenditures made and debt owed. Consolidation also permits review of the relevant position of each level of government in the raising of revenue.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts. For municipal governments the statistics are based primarily on published

reports of provincial departments of municipal affairs, supplemented by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to other publications of the Dominion Bureau of Statistics.

EXPLANATORY COMMENT

Tables 1 and 2. Net General Revenue and Expenditure

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions have been eliminated from revenue and related expenditures of the receiving government but are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants, subsidies and payments made under tax-sharing arrangements are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 3. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education is included at the amount of local taxation plus capital expenditure, less debt service, which appears under debt charges.

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have been included in revenue and are shown as a separate item in Table 1.

For provincial governments and for all municipal governments with the exception of those in the Province of Quebec, expenditures on capital account

(for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Expenditures on capital account for Quebec municipalities could not be compiled. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. It is not possible, at present, to show municipal capital expenditure on a similar basis.

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24 includes the following:

Federal—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

Provincial—fines, penalties and other miscellaneous items.

Municipal—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

Federal and Provincial—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

Municipal—recreation and community services, joint or special expenditures and sundry miscellaneous items.

Table 4—Distribution of Net General Revenue Excluding Inter-Government Transfers

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers of funds (or revenue) as between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this

table, although revenue shown elsewhere in municipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

Table 5. Direct and Indirect Debt

In arriving at consolidated debt figures elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable treasury bills, loans and advances or other liabilities.
- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.
- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

These statistics, in respect of the federal and provincial governments, are for the year ended March 31, 1959. For municipal governments they are for the calendar year 1958, except for several important cities in the Province of Quebec, including Quebec and Montreal, where the fiscal year terminates at the end of April or May, 1959. For local school authorities the calendar year applies for all provinces except Quebec where the fiscal year ends June 30, 1958, and rural municipalities in Prince Edward Island where the fiscal year ended June 30, 1959, has been used.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1959.

TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1958

No.	Source	Federal	Provincial	Municipal	Total
thousands of dollars					
Taxes:					
Income:					
1	Corporations	1,075,878	226,150	—	1,302,028
2	Individuals	1,499,849	47,773	—	1,547,622
3	Interest, dividends and other income going abroad	61,213	—	—	61,213
4	General Sales	868,114	186,733	57,969	1,112,816
5	Motor fuel and fuel oil sales	—	364,401	348	364,749
6	Other sales	—	52,852	3,571	56,423
7	Excise duties and special excise taxes	556,888	—	—	556,888
8	Customs import duties	486,508	—	—	486,508
9	Real and personal property	—	8,737	996,244	1,004,981
10	Business	—	—	64,441	64,441
11	Succession duties	72,535	55,797	—	128,332
12	Other	1,213	67,716	10,081	79,010
13	Total taxes	4,622,198	1,010,159	1,132,654	6,765,011
Privileges, licences and permits:					
14	Liquor control and regulation	10	38,412	—	38,422
15	Motor vehicles	—	146,408	—	146,408
16	Natural resources	10,878	258,770	—	269,648
17	Other	18,561	22,897	23,666	65,124
18	Total privileges, licences and permits	29,449	466,487	23,666	519,602
19	Sales and services	56,910	33,303	—	90,213
Receipts from government enterprises:					
Own enterprises:					
20	Liquor boards and commissions	—	175,338	—	175,338
21	Other	99,924	5,748	37,858	143,530
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	7,168	7,168
23	Total receipts from government enterprises	99,924	181,086	45,026	326,036
24	Other revenue	219,423	10,968	92,627	323,018
25	Sub-total items 1 to 24	5,027,904	1,702,003	1,293,973	8,023,880
26	Non-revenue and surplus receipts	37,620	9,086	—	46,706
27	Total net general revenue after elimination of inter-government transfers	5,065,524	1,711,089	1,293,973	8,070,586

TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1958

No.	Function	Federal	Provincial	Municipal ¹	Total
		thousands of dollars			
1	Defence services and mutual aid	1,664,313	—	—	1,664,313
2	Veterans' pensions and other benefits	295,388	—	—	295,388
	Health:				
3	Hospital care	88,846	287,496	45,664	422,006
4	Other	40,849	42,761	29,334	112,944
5	Total health	129,695	330,257	74,998	534,950
	Social welfare:				
6	Aid to aged persons	589,594	52,414
7	Aid to unemployed and unemployables	39,265	39,793
8	Family allowances	477,732	—	—	477,732
9	National employment services	73,357	—	—	73,357
10	Other	21,814	99,337	34,260	155,411
11	Total social welfare	1,201,762	191,544	34,260	1,427,566
12	Education	64,866	521,782	522,193	1,108,841
	Transportation and communications:				
13	Highways, roads and bridges	89,343	616,049	309,602	1,014,994
14	Other	239,981	6,012	—	245,993
15	Total transportation and communications	329,324	622,061	309,602	1,260,987
16	Natural resources and primary industries	263,309	158,226	—	421,535
17	Debt charges excluding debt retirement	545,721	55,351	101,226	702,298
18	Payments to own government enterprises	169,741	4,527	11,633	185,901
	Other expenditure:				
19	General government	261,982	95,444	120,699	478,125
20	Protection of persons and property	72,575	116,336	191,594	380,505
21	Sanitation and waste removal	—	—	116,832	116,832
22	International co-operation and assistance	62,523	—	—	62,523
23	Other	339,050	62,979	112,134	514,163
24	Total other expenditure	736,130	274,759	541,259	1,552,148
25	Sub-total items 1 to 25	5,400,249	2,158,507	1,595,171	9,153,927
26	Non-expense and surplus payments	291	8,253	—	8,544
27	Total net general expenditure after elimination of inter-government transfers	5,400,540	2,166,760	1,595,171	9,162,471
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	75,656	143,756	219,412

¹ Does not include capital expenditure out of capital fund for the Province of Quebec.

TABLE 3. Analysis of Inter-government Transfers
For Fiscal Year Ended Nearest to December 31, 1958

Eliminated from revenue of receiving governments as reported in Table 1				
	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Tax-sharing arrangements	399,100	—	—	—
Share of income tax on power utilities	8,483	—	—	—
Subsidies	60,197	—	—	62,885
Special payments	—	—	948	944
Grants in lieu of municipal taxes on federal and provincial property	—	—	19,472	1,231
Totals	467,780	—	20,420	65,060

Eliminated from expenditure of paying governments as reported in Table 2				
	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
thousands of dollars				
Tax-sharing arrangements	424,100	—	—	—
Share of income tax on power utilities	8,683	—	—	—
Subsidies	35,197	—	60,326 ¹	—
Special payments	—	1,114	944	—
Grants in lieu of municipal taxes on federal and provincial property	—	22,004	1,144	—
Totals	467,980	23,118	62,414	—

Eliminated from revenue and expenditure of receiving governments					
	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
thousands of dollars					
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges	—	57,348	42	—	64,635
Hospital care	—	53,022	8,911	—	2,063
Other health	—	29,456	1,485	—	811
Aid to aged persons	—	30,542	4	—	2,779
Aid to unemployed and unemployables	—	38,485	773	—	22,535
Education	—	8,376	242	—	2
Natural resources and primary industries	63	6,122	252	—	—
Other	—	8,300	7,363	—	7,133
Totals	63	231,651	19,072	—	99,958

¹ Includes shared-revenue contributions.

**TABLE 4. Distribution of Net General Revenue Excluding Inter-government Transfers
All Governments in Canada**

For Fiscal Year Ended Nearest to December 31, 1958

	Federal	Provincial	Municipal	Total
thousands of dollars				
Net general revenue	5,065,524 (62.8%)	1,711,089 (21.2%)	1,293,973 (16.0%)	8,070,586 (100%)
Adjustment to show inter-government transfers in revenue of recipient governments only:				
Inter-government transfers:				
By Government of Canada	-719,851	699,431	20,420	—
By provincial governments	63	-512,882 ¹	512,819	—
By municipal governments	—	19,072	-19,072	—
Adjusted distribution of net general revenue	4,345,736 (53.8%)	1,916,710 (23.8%)	1,808,140 (22.4%)	8,070,586 (100%)

¹ Includes 348,801 paid to school boards

TABLE 5. Direct and Indirect Debt - All Governments

After Elimination of Inter-government Debt¹

as at Fiscal Year End Nearest to December 31, 1958

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
thousands of dollars							
	Direct debt						
	Funded debt:						
1	Bonded debt	13,979,113	3,349,537	3,406,980	20,735,630	140,275	20,595,355
2	Deduct sinking funds	83,214	668,005	118,681	869,900	—	869,900
3	Item 1 less item 2	13,895,899	2,681,532	3,288,299	19,865,730	140,275	19,725,455
4	Treasury bills ²	—	104,680	1,072	105,752	63,645	42,107
5	Item 3 plus item 4	13,895,899	2,786,212	3,289,371	19,971,482	203,920	19,767,562
6	Short term treasury bills ³	1,595,000	26,981	—	1,621,981	—	1,621,981
7	Savings deposits and certificates	34,156	—	—	34,156	—	34,156
8	Temporary loans and overdrafts .. Accounts and other payables:	—	26,328	204,608	230,936	—	230,936
9	Trust funds and other deposits ..	3,301,861	119,967	7,737	3,429,565	3,050	3,426,515
10	Other ⁴	830,398	177,557	199,665	1,207,620	40,768	1,166,852
11	Other liabilities	305,482	40,871	105,400	451,753	6,067	445,686
12	Total direct debt less sink- ing funds⁵	19,962,796	3,177,916	3,806,781	26,947,493	253,805	26,693,688
	Indirect debt						
13	Guaranteed bonds or debentures	987,907	2,577,266	14,551	3,579,724	152,365	3,427,359
14	Deduct sinking funds	—	50,523	290	50,813	2,468	48,345
15	Item 13 less item 14	987,907	2,526,743	14,261	3,528,911	149,897	3,379,014
16	Guaranteed bank loans	139,646	20,897	4	160,547	3,527	157,020
17	Municipal Improvement Assistance Act loans	—	2,098	—	2,098	2,098	—
18	Other guarantees	2,113,967	131,482	—	2,245,449	—	2,245,449
19	Total indirect debt less sinking funds	3,241,520	2,681,220	14,265	5,937,005	155,522	5,781,483
20	Total direct and indirect debt less sinking funds	23,204,316	5,859,136	3,821,046	32,884,498	409,327	32,475,171
21	Direct debt (item 12) per capita ⁷ .. \$	1,144	182	218	1,545	...	1,530

¹ See explanatory comment and Table 6 for details.

² Having a term of two or more years.

³ Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

⁴ Included in item 11.

⁵ Includes bonds (or debentures) due and bond (or debenture) interest due.

⁶ Does not include surplus, reserves, unexpended balances and deferred revenue.

⁷ Population totals at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Inter-government Debt¹
as at Fiscal Year End Nearest to December 31, 1958

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
thousands of dollars						
Direct debt						
Funded debt	—	62,574	—	6,611	134,735	203,920
Other liabilities	706	11,023	15,439	960	21,757	49,885
Total direct inter-government debt	706	73,597	15,439	7,571	156,492	253,805
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures						152,365
Deduct sinking funds						2,468
Net bonds or debentures						149,897
Bank loans						3,527
Municipal Improvement Assistance Act loans						2,098
Direct debt of provincial governments guaranteed by the federal government:						
Sundry						—
Total indirect inter-government debt						155,522
Total direct and indirect inter-government debt						409,327

¹ See explanatory comment re Table 5, for interpretation of "Inter-government debt".

TABLE 7. Analysis of Gross Bonded Debt — All Governments by Place of Payment
as at Fiscal Year End Nearest to December 31, 1958

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only	13,777,302	2,315,297	1,668,362	17,760,961
London (Eng.) only	51,811	2,312	1	54,124
London (Eng.) and Canada	—	2,974	932	3,906
New York only	150,000	754,245	313,041	1,217,286
New York and Canada	—	132,846	19,071	151,917
London (Eng.), New York and Canada	—	140,963	5,452	146,415
Unclassified	—	—	1,400,121 ¹	1,400,121
Totals	13,979,113	3,348,637²	3,406,980	20,734,730
Per capita ³	\$ 801	192	195	1,188

¹ Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

² Excludes bonds assumed by provinces — 900 payable in Canada.

³ Population totals at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.



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