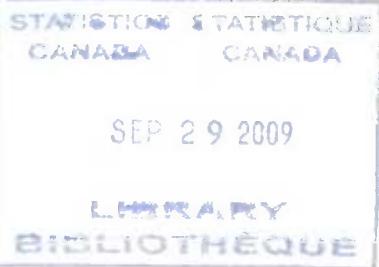


CATALOGUE No.

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CANADA

CONSOLIDATED GOVERNMENT FINANCE

(Formerly Consolidated Public Finance)

FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS
REVENUE, EXPENDITURE AND DEBT

1964

(Fiscal Year Ended Nearest to December 31, 1964)

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

CONSOLIDATED GOVERNMENT FINANCE

(Formerly Consolidated Public Finance)

FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS REVENUE, EXPENDITURE AND DEBT

1964

(Fiscal Years Ended Nearest to December 31st, 1964)

INTRODUCTION

This publication presents a consolidation of the revenue and expenditure and debt statistics of the federal, provincial, territorial and municipal governments in Canada for the fiscal year ended nearest December 31, 1964. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-municipal governments.

The bases of the revenue and expenditure statistics in this report are the net general revenue and net general expenditure statistics as compiled by DBS from the federal and provincial public accounts and municipal financial statements, and published in Catalogue Nos. 68-211 "Federal Government Finance, 1964"; 68-207 "Provincial Government Finance, 1964"; 68-204 "Municipal Government Finance, 1964".

The direct sources of the debt statistics of this report are the above-mentioned as well as DBS publication Catalogue No. 68-209 - Provincial Government Debt, 1964.

The main object of these consolidations is to reflect the relationship between government and the public in respect of revenues raised, services provided and debt outstanding. Adjustments have been made for inter-government transfer payments of unconditional grants, and, for intra-and inter-government liabilities. In this report, transfers of unconditional grants have been eliminated from the revenue of the receiving government and from the expenditure of the paying government; as a result of this treatment, revenues remain unadjusted at the level of government at which they are raised and expenditures are reported at the level of the ultimate-spending government. (Because of the differences in accounting methods and fiscal year-

ends, amounts shown as expenditures by one level of government are not necessarily identical to amounts shown by the receiving government).

No adjustments have been made in this publication for intergovernment transfers of conditional grants (grants-in-aid and shared-cost contributions). All necessary adjustments on account of such transfers were effected in arriving at the net general position from the gross in the above-described DBS publications covering the particular levels of government. Thus the table showing the conditional grant eliminations from the gross revenue and expenditure of the receiving government is included in this report for supplementary information purposes only.

The tables in this report on the direct and indirect debt of government are not strictly comparable to the debt tables in earlier publications of the consolidated public finance. The concept of debt is still under development and in this issue an attempt has been made to take into account all liabilities and to eliminate (in addition to inter-government debt) debt owing by government enterprises to their parent government in order to reflect more accurately the net debt of the government to the public. Because of differences in detail reported in the source documents, it should not be assumed that the presentation in this report is complete in all respects.

Note: The fiscal year-end of the federal, provincial and territorial governments in Canada is March 31. In the Province of Quebec the fiscal year-end of municipalities is April 30 and that of school boards is June 30. Municipalities and school boards in Yukon and the Northwest Territories, and in all provinces, except Quebec, have their fiscal year-end on December 31.

EXPLANATORY COMMENT

Tables 1 and 2. Net General Revenue and Expenditure

The term "general" embraces current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to the federal and provincial special funds e.g. the Old-age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commis-

sion, etc. which are excluded from government budgetary provisions but which are, for these statistical series, included as an integral part of government. Remittances of profit by government enterprises are included in revenue, and, reimbursements by government of government enterprise losses are included in expenditure. Revenue and expenditure of government enterprises are excluded as are those of municipal hospitals, libraries and other special activities of local government.

The term "net" as used in the basic source documents for this report means that the gross amounts have been adjusted as follows: (a) revenue in the form of grants-in-aid and shared-cost contributions (conditional grants) are offset against corresponding functional items of expenditure (see Introduction); (b) revenue derived from sources related to functions of expenditure are offset against expenditure on such functions - e.g. revenue from an institution is offset against the expenditure on the function under which such institution is classified; (c) revenue in the form of interest, premium discounts and exchange transactions is offset against debt charges.

Detail of revenue and expenditure has been presented in slightly different form from that used in the individual DBS publications. For example, in the Federal Government Finance publication, separate classifications for foreign exchange fund profits, bullion and coinage and postal services have been combined with "Other revenue" and shown under the latter classification in Table 1 (item 24).

In Table 2, social welfare expenditure has been recast as follows:

- (a) Aid to disabled persons has been grouped with aid to blind persons (item 9), and provincial expenditures for mothers' allowances has been combined with aid to unemployed and unemployables (item 7);
- (b) Aid to aged has been regrouped to show:
 - (i) Old age assistance comprising federal government payments to the provinces under the Old Age Assistance Act, and, the provinces' payment of old age pensions to individuals (item 10);
 - (ii) Payments of old age pensions to individuals by the federal government out of the Old Age Security Fund (item 11);
 - (iii) Other aid to aged, such as homes for the aged, and administration costs with respect to old age assistance (item 12);
- (c) Labour, child welfare and expenditures on winter works projects and the administration of social welfare programs (other than aid to the aged) are included in other social welfare (item 14).

Item 27 "Other expenditure" includes:

Federal - trade and industrial development, national capital area planning and development, loss on foreign exchange transactions, citizenship and immigration, external affairs, postal services, Royal Canadian Mint, civil defence and other miscellaneous items;

Provincial - trade and industrial development, local government planning and development, civil defence, housing and other unspecified expenditures;

Municipal - provisions for reserves, contributions to capital and loan fund, joint and special expenditures, and sundry miscellaneous items.

Tables 3 and 4. Percentage Distribution of Total Net General Revenue and Expenditure

The percentage distribution shown in Tables 3 and 4 is based on the data in Tables 1 and 2 respectively. These indicate the percentage that the various categories of revenue and expenditure are of the total revenue and expenditure exclusive of transfers from one level of government to another.

Tables 6 and 7. Consolidated Net General Revenue and Expenditure - Provincial-Municipal Governments

Consolidated provincial-municipal net general revenue and expenditure are shown after the elimination of provincial unconditional grants to municipalities.

Federal unconditional grants are included in revenue in Table 6, and, Table 7 includes the expenditure of amounts, derived from unconditional grants. (Federal government conditional grants were offset against the appropriate function of expenditure of the receiving government in arriving at the net general revenue and expenditure published for the individual levels of government. A summary of conditional grant eliminations is given in Table 5 Part III for information only.)

Table 8. Reconciliation of Consolidated Government - Net General Revenue and Expenditure

These tables present a reconciliation between net general revenue and expenditure of federal, provincial and municipal governments (as published by the Dominion Bureau of Statistics for each level of government) and the total consolidated net general revenue and expenditure (after the elimination of intergovernment transfers) as shown in Tables 1 and 2. Detail on the items of elimination is summarized in Table 5, Parts I and II.

Table 9. Direct and Indirect Debt - All Governments

In arriving at consolidated debt, all inter-government direct and indirect liabilities have been eliminated to reflect as accurately as possible the total liability of government to the public.

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

Sinking funds or special retirement funds are shown as deductions from direct debt; otherwise the statistics reflect as accurately as possible the gross debt of government to the public.

Detail of inter-government direct and indirect debt eliminations is given, by classification, in Table 10.

Table 12. Direct and Indirect Debt - Provincial and Municipal Governments

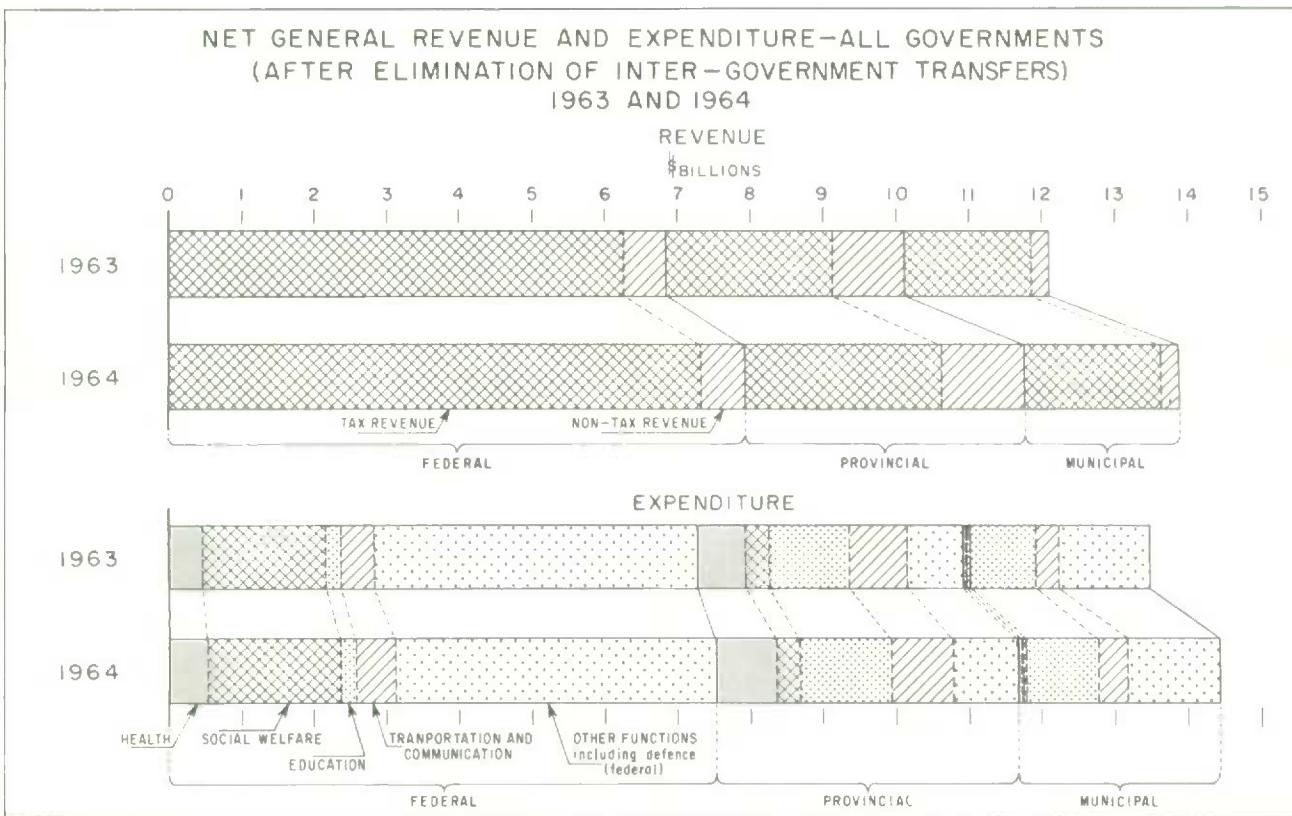
This table shows the total consolidated direct and indirect debt of provincial and municipal governments after the elimination of liabilities owing between these two levels of government. Details of the eliminations are incorporated in Table 10.

Net General Revenue and Expenditure — All Governments

(Source and Function Basis)

Percentage of Total, Percentage of Gross National Product and Percentage Change

	1963			1964				
	Millions of dollars	Per- cent- age of total	Per- cent- age of GNP	Millions of dollars	Change in millions of dollars 1963 to 1964	Per cent change 1963 to 1964	Per- cent- age of total	Per- cent- age of GNP
Revenue:								
Federal	6,855	56.7	15.8	7,940	+ 1,085	9.0	57.1	16.7
Provincial	3,260	26.9	7.5	3,833	+ .573	4.7	27.6	8.1
Municipal	1,981	16.4	4.6	2,123	+ .142	1.2	15.3	4.5
Totals	12,096	100.0	27.9	13,896	+ 1,800	14.9	100.0	29.3
Expenditure:								
Federal	7,261	53.9	16.7	7,524	+ .263	1.9	52.1	15.9
Provincial	3,671	27.2	8.5	4,172	+ .501	3.7	28.9	8.8
Municipal	2,553	18.9	5.9	2,739	+ .186	1.4	19.0	5.8
Totals	13,485	100.0	31.1	14,435	+ .950	7.0	100.0	30.5
GNP	43,424			47,403	+ 3,979	9.2		



**TABLE 1. Consolidated Net General Revenue
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1964**

No.	Source	Federal	Provincial-municipal	Total
thousands of dollars				
Taxes:				
1	Income:			
1	Corporations	1,669,065	455,076	2,124,141
2	Individuals	2,535,182	507,727	3,042,909
3	On certain payments and credits to non-residents	143,718	—	143,718
4	General sales	1,587,761	730,392	2,318,153
5	Motor fuel and fuel oil sales	—	616,077	616,077
6	Other sales	—	77,942	77,942
7	Excise duties and taxes	679,243	—	679,243
8	Customs import duties	622,102	—	622,102
9	Real and personal property	—	1,716,081	1,716,081
10	Business	—	54,635 ¹	54,635
11	Estate taxes and succession duties	88,626	92,229	180,855
12	Other	140	325,585 ²	325,725
13	Total taxes	7,325,837	4,575,744	11,901,581
Privileges, licences and permits:				
14	Liquor control and regulation	—	59,993	59,993
15	Motor vehicles	—	221,720	221,720
16	Natural resources	5,601	440,447	446,048
17	Other	22,382	72,959	95,341
18	Total privileges, etc.	27,983	795,119	823,102
19	Sales and services	109,967	100,836	210,803
20	Fines and penalties	1,984	49,936	51,920
Contributions from government enterprises:				
Own enterprises:				
21	Liquor boards and commissions	—	250,531	250,531
22	Other	139,445	54,997	194,442
23	Federal and provincial in lieu of taxes	—	5,764	5,764
24	Other revenue	312,968	112,376	425,344
25	Non-revenue and surplus receipts	21,900	10,962	32,862
26	Total consolidated net general revenue after elimination of inter-government transfers	7,940,084	5,956,265³	13,896,349

¹ Incomplete: not separable from real property taxes in some provinces.

² Includes hospital insurance premiums, \$140,753,000.

³ An amount of \$20,682,000, has been eliminated from the revenue of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

**TABLE 2. Consolidated Net General Expenditure
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1964**

No.	Function	Federal	Provincial-municipal	Total
thousands of dollars				
1	Defence services and mutual aid	1,562,405	—	1,562,405
2	Veterans' pensions and other benefits	356,246	—	356,246
	Health:			
3	Hospital care	470,826	743,948	1,214,774
4	Other	64,905	134,071	198,976
5	Total health	535,731	878,019¹	1,413,750
6	Sanitation and waste removal	—	190,704	190,704
	Social welfare:			
7	Aid to unemployed and unemployables	107,553	157,326	264,879
8	National employment and unemployment insurance services....	116,443	—	116,443
9	Aid to blind and disabled persons	28,990	29,452	58,442
10	Old age assistance ²	46,975	53,268	100,243
11	Old age security fund ³	885,294	—	885,294
12	Other aid to the aged ⁴	—	30,346	30,346
13	Family allowances	550,764	—	550,764
14	Other	106,559	132,718	239,277
15	Total social welfare	1,842,578⁵	403,110	2,245,688
16	Education	215,713	2,234,713	2,450,426
	Transportation and communications:			
17	Highways, roads and bridges	130,701	1,232,984	1,363,685
18	Other	399,977	8,393	408,370
19	Total transportation and communications	530,678	1,241,377	1,772,055
20	Natural resources and primary industries	380,623	242,920	623,543
21	Debt charges excluding debt retirement	791,455	355,331	1,146,786
22	Contributions to own government enterprises	181,713	31,028	212,741
	Other expenditure:			
23	General government	267,223	375,554	642,777
24	Protection of persons and property	137,670	509,879	647,549
25	International co-operation and assistance	107,758	—	107,758
26	Recreation and cultural services	44,734	149,438	194,172
27	Other	566,464	290,891	857,355
28	Total other expenditure	1,123,849	1,325,762	2,449,611
29	Non-expense and surplus payments	3,448	7,958	11,406
30	Total consolidated net general expenditure after elimination of inter-government transfers	7,524,439	6,910,922	14,435,361

¹ An amount of \$20,682,000 has been eliminated from the expenditure of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

² Federal — payments to provinces of the federal share of assistance under the Old Age Assistance Act; provinces — payment of old age pensions to individuals.

³ Payment of old age pensions to individuals under the Old Age Security Fund.

⁴ Provincial — all aid other than pensions; municipal — largely contributions to homes for the aged and administration.

⁵ Includes \$59,122,000 representing expenditure on winter works projects.

**TABLE 3. Percentage Distribution of Consolidated Net General Revenue as per Table 1
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1964**

Source	Federal	Provincial-municipal	Total
thousands of dollars			
Taxes:			
Income:			
Corporations	21.0	7.6	15.3
Individuals	31.9	8.5	21.9
On certain payments and credits to non-residents	1.8	—	1.0
General sales	20.0	12.3	16.7
Motor fuel and fuel oil sales	—	10.4	4.4
Other sales	—	1.3	.6
Excise duties and taxes	8.6	—	4.9
Customs import duties	7.8	—	4.5
Real and personal property	—	28.8	12.3
Business	—	.9	.4
Estate taxes and succession of duties	1.1	1.6	1.3
Other	—	5.5	2.3
Total taxes	92.2	76.9	85.6
Total privileges, licences and permits4	13.3	5.9
Sales and services	1.4	1.7	1.5
Fines and penalties	—	.8	.4
Total contributions from government enterprises	1.8	5.2	3.3
Other revenue	3.9	1.9	3.1
Non-revenue and surplus receipts3	.2	.3
Total consolidated net general revenue	100.0	100.0	100.0

**TABLE 4. Percentage Distribution of Consolidated Net General Expenditure as per Table 2
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1964**

Function	Federal	Provincial-municipal	Total
Defence services and mutual aid	20.8	—	10.8
Veterans' pensions and other benefits	4.7	—	2.5
Health	7.1	12.7	9.8
Sanitation and waste removal	—	2.8	1.3
Social welfare	24.5	5.8	15.6
Education	2.9	32.3	17.0
Transportation and communications	7.1	18.0	12.3
Natural resources and primary industries	5.1	3.5	4.3
Debt charges excluding debt retirement	10.5	5.1	7.9
Contributions to own government enterprises	2.4	.5	1.5
Other expenditure	14.9	19.2	16.9
Non-expense and surplus payments	—	.1	.1
Total consolidated net general expenditure	100.0	100.0	100.0

TABLE 5. Analysis of Inter-government Transfers
For Fiscal Year Ended Nearest to December 31, 1964

I. Eliminated from revenue of receiving governments as reported in Tables 1 and 6

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Fiscal and tax-sharing arrangements ¹	273,462	—	—	—
Share of income tax on power utilities	9,679	—	—	—
Statutory subsidies and unconditional grants	66,577	—	—	155,033
Special payments ²	3,805	—	1,942	—
Grants in lieu of municipal taxes on federal and provincial property	—	—	32,508	..
Totals	353,523	—	34,450	155,033

II. Eliminated from expenditure of paying governments as reported in Tables 2 and 7

	Paid by federal to		Paid by provincial to municipal
	Provincial	Municipal	
thousands of dollars			
Fiscal and tax-sharing arrangements ³	273,654	—	—
Share of income tax on power utilities	9,679	—	—
Statutory subsidies and unconditional grants	66,579	—	160,720
Special payments	3,819	1,847	—
Grants in lieu of municipal taxes on federal and provincial property	—	36,447	4,085
Totals	353,731	38,294	164,805

III. 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	—	91,665	2,350	6,744	150,943
Hospital care ⁴	—	439,413	9,997	—	2,729
Other health	—	28,032	999	—	1,251
Aid to aged persons	—	49,054	—	—	—
Aid to unemployed and unemployables	—	95,266	—	—	61,463
Education	—	119,075	1,995	—	33,067
Natural resources and primary industries	111	31,504	91	—	—
Other	—	71,125	3,142	100	22,907
Totals	111	925,134	18,574	6,844	272,360

¹ Excludes \$20,682,000 estimated compensation due to Province of Quebec in respect to withdrawal from joint programs (see footnote⁵, Table 1).

² Represents payments made on behalf of crown corporations in respect of provincial taxes and fees.

³ Excludes \$3,815,000 shown under Special payments as in footnote² above.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964**

No.	Source	Newfoundland			
		Provincial	Municipal	Total	
thousands of dollars					
Taxes:					
1	Income:				
1	Corporations	5,647	—	5,647	
2	Individuals	4,123	—	4,123	
3	General sales	18,482	1,138	19,620	
4	Motor fuel and fuel oil sales	9,895	—	9,895	
5	Other sales	1,225	—	1,225	
6	Real and personal property	—	4,098	4,098	
7	Business	—	1,417	1,417	
8	Estate taxes and succession duties	—	—	—	
9	Other	817	282	1,099	
10	Total taxes	40,189	6,935	47,124	
Privileges, licences and permits:					
11	Liquor control and regulation	4,188	—	4,188	
12	Motor vehicles	3,222	—	3,222	
13	Natural resources	1,318	—	1,318	
14	Other	1,069	211	1,280	
15	Total privileges, etc. (items 11 to 14 incl.)	9,797	211	10,008	
16	Sales and services	562	—	562	
17	Fines and penalties	445	—	445	
Contributions from government enterprises:					
Own enterprises:					
18	Liquor boards and commissions	3,408	—	3,408	
19	Other	—	122	122	
20	Federal and provincial in lieu of taxes	—	4	4	
21	Other revenue	136	998	1,134	
22	Non-revenue and surplus receipts	95	—	95	
23	Sub-totals (items 10 to 22 incl.)	54,632	8,270	62,902	
Transfers from federal government:					
24	Fiscal and tax-sharing arrangements	37,991	—	37,991	
25	Subsidies	1,656	—	1,656	
26	In lieu of taxes	—	184	184	
27	Total consolidated net general revenue after elimination of provincial-municipal transfers	94,279	8,454	102,733	

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
- 258	-	- 258	5,827	-	5,827	5,018	-	5,018	1
908	-	908	9,976	-	9,976	6,230	-	6,230	2
3,016	-	3,016	19,612	-	19,612	12,384	-	12,384	3
3,343	-	3,343	22,108	-	22,108	18,287	-	18,287	4
976	-	976	863	-	863	2,481	-	2,481	5
-	3,229	3,229	95	44,653	44,748	395	35,653	36,048	6
-	464	464	-	1,817	1,817	-	-	-	7
-	-	-	1	-	1	-	-	-	8
110	220	330	1,201	2,480	3,681	940	3,597	4,537	9
8,095	3,913	12,008	59,683	48,950	108,633	45,735	39,250	84,985	10
46	-	46	307	-	307	297	-	297	11
927	-	927	6,985	-	6,985	6,000	-	6,000	12
17	-	17	1,511	-	1,511	4,271	-	4,271	13
148	67	215	804	477	1,281	1,116	351	1,467	14
1,138	67	1,205	9,607	477	10,084	11,684	351	12,035	15
436	-	436	2,555	-	2,555	2,363	-	2,363	16
87	-	87	454	-	454	370	-	370	17
1,684	-	1,684	13,662	-	13,662	11,422	-	11,422	18
-	95	95	32	460	492	-	644	644	19
-	2	2	-	496	496	-	118	118	20
24	94	118	3	2,875	2,878	128	1,973	2,101	21
13	-	13	12	-	12	97	-	97	22
11,477	4,171	15,648	86,008	53,258	139,266	71,799	42,336	114,135	23
9,185	-	9,185	41,203	-	41,203	35,935	-	35,935	24
657	-	657	2,132	-	2,132	1,745	-	1,745	25
-	115	115	-	2,718	2,718	-	3,138	3,138	26
21,319	4,286	25,605	129,343	55,976	185,319	109,479	45,474	154,953	27

TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments – Continued
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

No.	Source	Quebec			
		Provincial	Municipal	Total	
thousands of dollars					
Taxes:					
Income:					
1	Corporations	130,034	—	130,034	
2	Individuals	170,191	—	170,191	
3	General sales	288,796	1,996	290,792	
4	Motor fuel and fuel oil sales	167,212	—	167,212	
5	Other sales	53,025	—	53,025	
6	Real and personal property	—	375,769	375,769	
7	Business	—	32,277	32,277	
8	Estate taxes and succession duties	35,426	—	35,426	
9	Other	35,315	39,692	75,007	
10	Total taxes	879,999	449,734	1,329,733	
 Privileges, licences and permits:					
11	Liquor control and regulation	20,573	—	20,573	
12	Motor vehicles	53,636	—	53,636	
13	Natural resources	39,894	—	39,894	
14	Other	14,922	8,558	23,430	
15	Total privileges, etc. (items 11 to 14 incl.)	129,025	8,558	137,583	
16	Sales and services	13,588	—	13,588	
17	Fines and penalties	2,707	—	2,707	
 Contributions from government enterprises:					
Own enterprises:					
18	Liquor boards and commissions	39,621	—	39,621	
19	Other	19,323	—	19,323	
20	Federal and provincial in lieu of taxes	—	—	—	
21	Other revenue	3,706	48,116	51,822	
22	Non-revenue and surplus receipts	8,065	—	8,065	
23	Sub-totals (items 10 to 22 incl.)	1,096,034	506,408	1,602,442	
 Transfers from federal government:					
24	Fiscal and tax-sharing arrangements	119,163 ¹	—	119,163	
25	Subsidies	3,962	—	3,962	
26	In lieu of taxes	—	3,282	3,282	
27	Total consolidated net general revenue after elimination of provincial-municipal transfers	1,219,159	509,690	1,728,849	

See footnote at end of table.

TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments – Continued
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
217,677	—	217,677	15,508	—	15,508	12,107	—	12,107	1
195,842	—	195,842	24,287	—	24,287	20,594	—	20,594	2
199,205	—	199,205	5,395	526	5,921	49,872	1,023	50,895	3
235,038	—	235,038	32,141	—	32,141	32,095	—	32,095	4
15,218	—	15,218	1,026	—	1,026	135	—	135	5
1,440	781,167	782,607	—	79,331	79,331	8	93,162	93,170	6
—	—	—	6,653	—	6,653	—	—	—	7
48,682	—	48,682	3	—	3	2	—	2	8
139,406	24,348	163,754	15,413	8,379	23,792	15,058	6,050	21,108	9
1,052,508	805,515	1,858,023	93,773	94,889	188,662	129,871	100,235	230,106	10
29,351	—	29,351	3,163	—	3,163	113	—	113	11
90,352	—	90,352	10,172	—	10,172	9,605	—	9,605	12
42,845	—	42,845	5,963	—	5,963	36,677	—	36,677	13
10,423	9,102	19,525	2,125	1,842	3,967	1,664	2,740	4,404	14
172,971	9,102	182,073	21,423	1,842	23,265	48,059	2,740	50,799	15
21,089	—	21,089	2,984	—	2,984	6,626	—	6,626	16
3,173	—	3,173	691	—	691	1,100	—	1,100	17
84,920	—	84,920	15,412	—	15,412	16,765	—	16,765	18
—	1,693	1,693	—	2,109	2,109	5,158	6,715	11,873	19
—	3,726	3,726	—	286	286	—	427	427	20
641	68,007	68,648	147	7,172	7,319	355	9,536	9,891	21
972	—	972	397	—	397	684	—	684	22
1,336,274	888,043	2,224,317	134,827	106,298	241,125	208,618	119,653	328,271	23
17,337	—	17,337	25,533	—	25,533	25,666	—	25,666	24
4,624	—	4,624	2,117	—	2,117	2,124	—	2,124	25
—	15,520	15,520	—	2,203	2,203	—	2,178	2,178	26
1,358,235	903,563	2,261,798	162,477	108,501	270,978	236,408	121,831	358,239	27

TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Concluded
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

No.	Source	Alberta			
		Provincial	Municipal	Total	
thousands of dollars					
Taxes:					
Income:					
1	Corporations	23,488	—	23,488	
2	Individuals	27,753	—	27,753	
3	General sales	—	—	—	
4	Motor fuel and fuel oil sales	40,996	—	40,996	
5	Other sales	1,011	—	1,011	
6	Real and personal property	—	126,740	126,740	
7	Business	—	8,121	8,121	
8	Estate taxes and succession duties	3	—	3	
9	Other	2,726	12,915	15,641	
10	Total taxes	95,977	147,776	243,753	
Privileges, licences and permits:					
11	Liquor control and regulations	1,242	—	1,242	
12	Motor vehicles	15,833	—	15,833	
13	Natural resources	213,014	—	213,014	
14	Other	2,780	3,193	5,973	
15	Total privileges, licences and permits	232,869	3,193	236,062	
16	Sales and services	8,411	—	8,411	
17	Fines and penalties	2,076	—	2,076	
Contributions from government enterprises:					
Own enterprises:					
18	Liquor boards and commissions	26,640	—	26,640	
19	Other	1,091	14,499	15,590	
20	Federal and provincial in lieu of taxes	—	—	—	
21	Other revenue	338	20,703	21,041	
22	Non-revenue and surplus receipts	312	—	312	
23	Sub-totals (items 10 to 22 incl.)	367,714	186,171	553,885	
Transfers from federal government:					
24	Fiscal and tax-sharing arrangements	12,510	—	12,510	
25	Subsidies	2,887	—	2,887	
26	In lieu of taxes	—	2,628	2,628	
27	Total consolidated net general revenue after elimination of provincial-municipal transfers	383,111	188,799	571,910	

¹ An amount of \$20,682,000, has been eliminated from the revenue of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Concluded
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

British Columbia			Yukon			Northwest Territories			Total			No.
Provincial	Municipal	Total	Territorial	Municipal	Total	Territorial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars												
40,028	—	40,028	—	—	—	—	—	—	455,076	—	455,076	1
47,823	—	47,823	—	—	—	—	—	—	507,727	—	507,727	2
128,947	—	128,947	—	—	—	—	—	—	725,709	4,683	730,392	3
53,711	—	53,711	543	—	543	708	—	708	616,077	—	616,077	4
1,885	—	1,885	97	—	97	—	—	—	77,942	—	77,942	5
7,969	161,398	169,367	333	190	523	14	437	451	10,254	1,705,827	1,716,081	6
—	3,880	3,880	—	—	—	—	6	6	—	54,635	54,635	7
8,112	—	8,112	—	—	—	—	—	—	92,229	—	92,229	8
3,814	12,724	16,538	—	42	42	—	56	56	214,800	110,785	325,585	9
292,289	178,002	470,291	973	232	1,205	722	499	1,221	2,699,814	1,875,930	4,575,744	10
626	—	626	15	—	15	72	—	72	59,993	—	59,993	11
24,640	—	24,640	229	—	229	119	—	119	221,720	—	221,720	12
94,856	—	94,856	36	—	36	45	—	45	440,447	—	440,447	13
3,599	7,549	11,148	117	45	162	44	13	57	38,811	34,148	72,959	14
123,721	7,549	131,270	397	45	442	280	13	293	760,971	34,148	795,119	15
8,853	—	8,853	40	—	40	47	—	47	67,554	—	67,554	16
1,117	—	1,117	32	—	32	30	—	30	12,282	—	12,282	17
35,129	—	35,129	880	—	880	988	—	988	250,531	—	250,531	18
—	3,051	3,051	—	—	—	—	5	5	25,604	29,393	54,997	19
—	705	705	—	—	—	—	—	—	—	5,764	5,764	20
124	18,147	18,271	4	12	16	1	72	73	5,607	177,705	183,312	21
229	—	229	76	—	76	10	—	10	10,962	—	10,962	22
461,462	207,454	668,916	2,402	289	2,691	2,078	589	2,667	3,833,325	2,122,940	5,956,265	23
641	—	641	2,302	—	2,302	2,480	—	2,480	329,946 ¹	—	329,946	24
1,673	—	1,673	—	—	—	—	—	—	23,577	—	23,577	25
—	2,280	2,280	—	48	48	—	156	156	—	34,450	34,450	26
463,776	209,734	673,510	4,704	337	5,041	4,558	745	5,303	4,186,848	2,157,390	6,344,238	27

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964**

No.	Function	Newfoundland		
		Provincial	Municipal	Total
thousands of dollars				
Health:				
1 Hospital care	25,902	—	25,902	
2 Other	3,292	5	3,297	
3 Total health	29,194	5	29,199	
4 Sanitation and waste removal	—	1,373	1,373	
Social welfare:				
5 Aid to unemployed, unemployables and mothers' allowances	7,866	—	7,866	
6 Aid to blind and disabled persons	893	—	893	
7 Old age assistance	2,148	—	2,148	
8 Other aid to the aged	170	—	170	
9 Other	2,055	2	2,057	
10 Total social welfare	13,132	2	13,134	
11 Education	27,834	477	28,311	
Transportation and communications:				
12 Highways, roads and bridges	28,114	3,851	31,965	
13 Other	102	—	102	
14 Total transportation and communications	28,216	3,851	32,067	
15 Natural resources and primary industries	4,344	—	4,344	
16 Debt charges excluding debt retirement	8,604	634	9,238	
17 Contributions to own government enterprises	812	360	1,172	
Other expenditure:				
18 General government	5,932	1,223	7,155	
19 Protection of persons and property	4,194	762	4,956	
20 Recreation and cultural services	343	505	848	
21 Other	924	2,069	2,993	
22 Total other expenditure	11,393	4,559	15,952	
23 Sub-totals (items 3 to 22 incl.).....	123,529	11,261	134,790	
24 Non-expense and surplus payments	429	—	429	
25 Total consolidated general expenditure after elimination of provincial-municipal transfers.....	123,958	11,261	135,219	

TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
3,419	1	2,420	22,418	1,834	24,252	20,360	325	20,685	1
632	—	632	3,168	449	3,617	2,687	1,010	3,697	2
3,051	1	3,052	25,586	2,283	27,869	23,047	1,335	24,382	3
—	150	150	—	2,262	2,262	—	1,595	1,595	4
668	15	683	3,934	438	4,372	2,677	779	3,456	5
— 93	—	— 93	1,630	—	1,630	1,168	—	1,168	6
499	—	499	2,307	—	2,307	2,324	—	2,324	7
521	11	532	257	803	1,060	205	125	330	8
313	19	332	1,273	730	2,003	1,776	620	2,396	9
1,908	45	1,953	9,401	1,971	11,372	8,150	1,524	9,674	10
5,101	5,127	10,228	34,617	26,270	60,887	21,216	28,233	49,449	11
7,013	675	7,688	29,725	5,225	34,950	28,624	5,301	33,925	12
277	—	277	497	—	497	600	—	600	13
7,290	675	7,965	30,222	5,225	35,447	29,224	5,301	34,525	14
1,032	—	1,032	5,014	—	5,014	6,216	—	6,216	15
2,355	792	3,147	12,767	5,670	18,437	11,229	4,068	15,297	16
—	14	14	—	62	62	105	509	614	17
1,521	286	1,807	5,652	3,995	9,647	5,525	3,877	9,402	18
553	519	1,072	4,009	8,090	12,099	3,160	5,994	9,154	19
258	180	438	1,811	1,217	3,028	554	1,433	1,987	20
693	109	802	1,976	3,637	5,613	1,272	3,366	4,638	21
3,025	1,094	4,119	13,448	16,939	30,387	10,511	14,670	25,181	22
23,762	7,898	31,660	131,055	60,682	191,737	109,698	57,235	166,933	23
134	—	134	53	—	53	127	—	127	24
23,896	7,898	31,794	131,108	60,682	191,790	109,825	57,235	167,060	25

TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Continued
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

No.	Function	Quebec		
		Provincial	Municipal	Total
thousands of dollars				
	Health:			
1	Hospital care	211,561	—	211,561
2	Other	19,014	6,632	25,646
3	Total health	230,575¹	6,632	237,207
4	Sanitation and waste removal	—	16,997	16,997
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances...	64,135	—	64,135
6	Aid to blind and disabled persons	12,881	—	12,881
7	Old age assistance	22,575	—	22,575
8	Other aid to the aged	3,959	—	3,959
9	Other	52,226	6,987	59,213
10	Total social welfare	155,776	6,987	162,763
11	Education	401,542	238,283 ²	639,825
	Transportation and communications:			
12	Highways, roads and bridges	244,171	36,043	280,214
13	Other	1,473	—	1,473
14	Total transportation and communications	245,644	36,043	281,687
15	Natural resources and primary industries	83,270	—	83,270
16	Debt charges excluding debt retirement	50,747	70,832 ³	121,579
17	Contributions to own government enterprises	—	—	—
	Other expenditure:			
18	General government	57,114	60,514	117,628
19	Protection of persons and property	55,922	80,296	136,218
20	Recreation and cultural services	5,000	21,653	26,653
21	Other	41,346	113,427	154,773
22	Total other expenditure	159,382	275,890	435,272
23	Sub-totals (items 10 to 22 incl.)	1,326,936	651,664	1,978,600
24	Non-expense and surplus payments	5,965	—	5,965
25	Total consolidated net general expenditure after the elimination provincial-municipal transfers	1,332,901	651,664	1,984,565

See footnotes at end of table.

TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Continued
 After Elimination of Provincial-Municipal Transfers
 For Fiscal Year Ended Nearest to December 31, 1964

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
256,655	12,033	268,688	33,742	733	34,475	40,160	3,643	43,803	1
21,010	11,907	32,917	5,978	1,879	7,857	30,293	984	31,277	2
277,665	23,940	301,605	39,720	2,612	42,332	70,453	4,627	75,080	3
—	114,397	114,397	—	6,910	6,910	—	5,295	5,295	4
30,371	6,410	36,781	3,383	1,349	4,732	5,696	526	6,222	5
7,868	—	7,868	852	—	852	1,117	—	1,117	6
10,473	—	10,473	2,335	—	2,335	4,692	—	4,692	7
5,683	—	5,683	2,185	—	2,185	2,503	155	2,658	8
15,410	23,715	39,125	5,323	731	6,054	4,737	487	5,224	9
59,805	30,125	99,930	14,078	2,080	16,158	18,745	1,168	19,913	10
430,140	409,501	839,641	42,196	45,105	87,301	59,489	61,341	120,830	11
300,444	199,320	499,764	34,776	25,234	60,010	34,646	30,592	65,238	12
558	—	858	215	—	215	1,212	—	1,212	13
361,302	199,320	500,622	34,991	25,234	60,225	35,858	30,592	66,450	14
49,815	—	49,815	25,857	—	25,857	16,572	—	16,572	15
64,023	81,035	145,058	5,732	8,515	14,247	— 2,712	7,809	5,097	16
520	13,117	13,637	—	3,380	3,380	—	4,953	4,953	17
53,545	77,788	131,333	6,714	11,386	18,100	9,510	9,044	18,554	18
54,581	140,221	204,802	7,449	14,212	21,661	10,069	10,844	20,913	19
13,546	48,400	61,946	1,944	5,688	7,632	3,744	6,479	10,223	20
21,030	34,525	55,555	3,130	4,096	7,226	4,388	4,714	9,102	21
152,702	300,934	453,636	19,237	35,382	54,619	27,711	31,081	58,792	22
1,346,972	1,172,369	2,518,341	181,811	129,218	311,029	226,116	146,866	372,982	23
624	—	624	73	—	73	212	—	212	24
1,346,596	1,172,369	2,518,965	181,884	129,218	311,102	226,328	146,866	373,194	25

TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Government — Concluded
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

No.	Function	Alberta		
		Provincial	Municipal	Total
thousands of dollars				
	Health:			
1	Hospital care	44,248	10,632	54,880
2	Other	7,845	2,514	10,359
3	Total health	52,093	13,146	65,239
4	Sanitation and waste removal.....	—	15,098	15,098
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances ..	16,501	—	16,501
6	Aid to blind and disabled persons.....	1,791	—	1,791
7	Old age assistance	2,912	—	2,912
8	Other aid to the aged	1,678	—	1,678
9	Other	6,651	813	7,464
10	Total social welfare.....	29,533	813	30,346
11	Education.....	109,017	80,144	189,161
	Transportation and communications:			
12	Highways, roads and bridges	60,600	42,941	103,541
13	Other	243	—	243
14	Total transportation and communications.....	60,843	42,941	103,784
15	Natural resources and primary industries.....	24,103	—	24,103
16	Debt charges excluding debt retirement	— 17,067	19,028	1,961
17	Contributions to own government enterprises	—	3,548	3,548
	Other expenditure:			
18	General government	7,550	13,503	21,053
19	Protection of persons and property	18,512	25,605	44,117
20	Recreation and cultural services.....	3,257	14,199	17,456
21	Other	4,140	5,452	9,592
22	Total other expenditure	33,459	58,759	92,218
23	Sub-totals (items 3 to 22 incl.)	291,981	233,477	525,458
24	Non-expense and surplus payments.....	522	—	522
25	Total consolidated net general-expenditure after elimination of provincial-municipal transfers.....	292,503	233,477	525,980

¹ An amount of \$20,682,000, has been eliminated from the expenditure of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Concluded
After Elimination of Provincial-Municipal Transfers
For Fiscal Year Ended Nearest to December 31, 1964

British Columbia			Yukon			Northwest Territories			Total			No.
Provincial	Municipal	Total	Territorial	Municipal	Total	Territorial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars												
54,903	1,556	56,459	382	—	382	426	15	441	713,176	30,772	743,948	1
12,148	1,780	13,928	199	—	199	639	6	645	106,905	27,166	134,071	2
67,051	3,336	70,387	581	—	581	1,065	21	1,086	820,081¹	57,938	878,019	3
—	26,533	26,533	—	62	62	—	32	32	—	190,704	190,704	4
8,897	3,535	12,432	36	—	36	110	—	110	144,274	13,052	157,326	5
1,315	—	1,315	1	—	1	29	—	29	29,452	—	29,452	6
2,930	—	2,930	—	—	—	73	—	73	53,268	—	53,268	7
11,109	982	12,091	—	—	—	—	—	—	28,270	2,076	30,346	8
7,644	996	8,640	155	—	155	52	3	55	97,615	35,103	132,718	9
31,895	5,513	37,408	192	—	192	264	3	267	352,879	50,231	403,110	10
103,946	96,497	205,443	1,557	—	1,557	1,805	275	2,080	1,243,460	991,253 ²	2,234,713	11
77,420	37,131	114,551	645	165	810	212	116	328	846,390	386,594	1,232,984	12
2,879	—	2,879	37	—	37	—	—	—	8,393	—	8,393	13
80,299	37,131	117,430	682	165	847	212	116	328	854,783	386,594	1,241,377	14
26,462	—	26,462	130	—	130	105	—	105	242,920	—	242,920	15
— 957	22,026	21,069	194	1	195	—	6	6	134,915	220,416 ³	355,331	16
1,118	2,467	3,585	—	—	—	—	63	63	2,555	28,473	31,028	17
24,202	15,743	39,945	599	79	678	125	127	252	177,989	197,565	375,554	18
18,328	34,601	53,429	565	104	669	756	33	789	188,598	321,281	509,879	19
3,494	15,519	19,013	89	17	106	68	40	108	34,108	115,330	149,438	20
32,177	8,020	40,197	146	13	159	159	82	241	111,381	179,510	290,891	21
78,701	73,883	152,584	1,399	213	1,612	1,108	282	1,390	512,076	813,686	1,325,762	22
393,515	267,386	660,901	4,735	441	5,176	4,559	798	5,357	4,163,669	2,739,295	6,902,964	23
~ 181	—	~ 181	—	—	—	—	—	—	7,958	—	7,958	24
393,334	267,386	660,720	4,735	441	5,176	4,559	798	5,357	4,171,627	2,739,295	6,910,922	25

¹ Expenditures for education purposes have been estimated.² Debenture debt charges for school purposes have been estimated.

**TABLE 8. Reconciliation of Net General AND Consolidated Net General Revenue and Expenditure – All Governments
For Fiscal Year Ended Nearest to December 31, 1964**

	Federal	Provincial	Municipal	Total
thousands of dollars				
Net general revenue	7,940,084	4,186,848 ¹	2,312,423	14,439,355
Inter-government transfers eliminated from revenue of receiving governments (see Table 5, I for detail)	—	— 353,523	— 189,483	— 543,006
Total consolidated net general revenue	7,940,084	3,833,325	2,122,940	13,896,349
Net general expenditure	7,916,464	4,336,432 ²	2,739,295	14,992,191
Inter-government transfers eliminated from expenditure of paying government (see Table 5, II for detail)	— 392,025	— 164,805	—	— 556,830
Total consolidated net general expenditure	7,524,439	4,171,627	2,739,295	14,435,361

¹ An amount of \$20,682,000, has been eliminated from the revenue of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

² An amount of \$20,682,000, has been eliminated from the expenditure of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

**TABLE 9. Direct and Indirect Debt – All Governments
After Elimination of Inter-government Debt¹
As at Fiscal Year End Nearest to December 31, 1964**

No.		Federal	Provincial	Municipal	Total before eliminated	Inter-government debt eliminated	Total after elimination
Direct debt							
1	Debenture debt	16,838,214	4,972,185	5,440,563 ²	27,250,962	—	27,250,962
2	Deduct sinking funds	5,441	706,389	260,345	972,175	—	972,175
3	Item 1 less item 2	16,832,773	4,265,796	5,180,218	26,278,787	—	26,278,787
4	Treasury bills ³	—	120,265 ⁴	549	120,814	48,695	72,119
5	Item 3 plus item 4	16,832,773	4,386,061	5,180,767	26,399,601	48,695	26,350,906
6	Short-term treasury bills ⁵	2,140,000	149,585	—	2,289,585	—	2,289,585
7	Temporary loans and overdrafts	—	67,325	306,955	374,280	—	374,280
	Accounts and other payables:						
8	Trust funds and other deposits ⁶	5,676,796	251,763	4,224	5,932,783	77,243	5,855,540
9	Other ⁷	1,213,171	419,153	388,151	2,020,475	275,460	1,745,015
10	Other liabilities	481,694	112,995	160,031	754,720	—	754,720
11	Total direct debt less sinking funds	26,344,434	5,386,882	6,040,128	37,771,444	401,398	37,370,046
Indirect debt							
12	Guaranteed bonds or debentures	1,368,298	6,117,312	10,047	7,495,657	5,592,875	1,902,782
13	Deduct sinking funds	—	221,182	116	221,298	195,351	25,947
14	Item 13 less item 14	1,368,298	5,896,130	9,931	7,274,359	5,397,524	1,876,835
15	Guaranteed bank loans	282,018	56,568	22	338,608	16,940	321,668
16	Municipal improvement Assistance Act loans	—	937	—	937	937	—
17	Other guarantees	5,418,507	14,748	—	5,433,255	7,150	5,426,105
18	Total indirect debt less sinking funds	7,068,823	5,968,383	9,953	13,047,159	5,422,551	7,624,608
19	Total direct and indirect debt less sinking funds	33,413,257	11,355,265	6,050,081	50,818,603	5,823,949	44,994,654
20	Direct debt (item 11) per capita ⁸ \$	1,707	580	309	2,597	...	2,299

¹ See explanatory comment and Table 10 for detail.

² Data for Quebec Schools not available.

³ Having a term of two years or more.

⁴ Excludes treasury bills in the amount of \$12,118,000 which is offset by sinking funds held in the same amount.

⁵ Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

⁶ Includes saving deposits and certificates.

⁷ Includes principal and interest due and payable on bonds and debentures.

⁸ Population totals at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 10. Analysis of Inter-government Debt¹
As at Fiscal Year End Nearest to December 31 1964

	Due by federal to			Due by provinces to						
	Federal enterprises	Provinces	Municipalities	Federal	Other Provinces	Provincial enterprises	Municipal	Municipal enterprises		
Direct debt										
Bonds, debentures and treasury bills	—	—	—	39,910	—	8,236	—	—		
Other.....	13,560	54,208	9,475	17,057	183	59	623	103,460		
Total direct inter-gov't. debt	13,560	54,208	9,475	56,967	183	8,295	623	103,460		
Indirect debt										
Bonds and debentures	—	—	—	—	—	5,302,139	285,083	—		
Less sinking funds.....	—	—	—	—	—	190,154	5,081	—		
Net bonds and debentures	—	—	—	—	—	5,111,985	280,002	—		
Guaranteed bank loans.....	—	—	—	—	—	7,929	9,011	—		
Municipal Improvement Assistance Act loans	—	—	—	—	—	—	937	—		
Other.....	—	—	—	—	—	7,150	—	—		
Total indirect inter-gov't. debt	—	—	—	—	—	5,127,064	289,950	—		
Total direct and indirect inter-gov't. debt	13,560	54,208	9,476	56,967	183	5,135,359	290,573	103,460		
Due by municipalities to							Total			
	Federal	Federal enterprises	Provincial	Provincial enterprises	Municipal enterprises					
Direct debt										
Bonds, debentures and treasury bills	—	—	—	—	—	—	—	—		
Other.....	4,301	15,879	96,013	1,957	—	35,928	—	48,695		
Total direct inter-gov't. debt	4,301	15,879	96,562	1,957	—	35,928	—	352,703		
Indirect debt										
Bonds and debentures	—	—	—	—	—	5,653	5,592,875	—		
Less sinking funds.....	—	—	—	—	—	116	195,351	—		
Net bonds and debentures	—	—	—	—	—	5,537	5,397,524	—		
Guaranteed bank loans.....	—	—	—	—	—	—	16,940	—		
Municipal Improvement Assistance Act loans	—	—	—	—	—	—	937	—		
Other.....	—	—	—	—	—	—	7,150	—		
Total indirect inter-gov't. debt	—	—	—	—	—	5,537	5,422,551	—		
Total direct and indirect inter-gov't. debt	4,301	15,879	96,562	1,957	—	41,465	5,823,949	—		

¹ See explanatory comment re: Table 9 for interpretation of "inter-government debt".

TABLE 11. Analysis of Gross Bonded Debt—All Governments by Place of Payment
As at Fiscal Year End Nearest to December 31, 1964

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only	16,461,809	3,939,482	3,477,429	23,878,720
London (Eng.) only	—	—	3,302	3,302
London (Eng.) and Canada	—	—	1,213	1,213
New York and Chicago	376,405	945,146	920,011	2,241,562
New York and Canada	—	50,654	34,398	85,052
London (Eng.) New York and Canada	—	27,800	6,618	34,418
Switzerland	—	9,103	4,500	13,603
Unclassified	—	—	993,092 ¹	993,092
Totals	16,838,214	4,972,185	5,440,563²	27,250,962²
Per capita ³	860	254	278	1,392

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

² Data for Quebec schools not available.

³ Population totals of June 1, 1965, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31, 1964**

No.		Provin- cial	Muni- cipal	Total	Elimina- tion	Total after elimina- tion
Newfoundland						
thousands of dollars						
Direct debt						
1	Debenture debt	180,400	22,102	202,502	—	202,502
2	Deduct sinking funds	21,217	166	21,383	—	21,383
3	Item 1 less item 2	159,183	21,936	181,119	—	181,119
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	159,183	21,936	181,119	—	181,119
6	Short term treasury bills	—	—	—	—	—
7	Temporary loans and overdrafts	19,326	9,952	29,278	—	29,278
8	Accounts and other payables:					
9	Trust funds and other deposits	—	166	166	—	166
9	Other	24,677	8,348	33,025	1,528	31,497
10	Other liabilities	346	1,297	1,643	—	1,643
11	Total direct debt less sinking funds	203,532	41,699	245,231	1,528	243,703
Indirect debt						
12	Guaranteed bonds or debentures	23,412	—	23,412	17,811	5,601
13	Deduct sinking funds	—	—	—	—	—
14	Item 12 less item 13	23,412	—	23,412	17,811	5,601
15	Guaranteed bank loans	22,869	—	22,869	10,228	12,641
16	Municipal Improvement Assistance Act loans	—	—	—	—	—
17	Other guarantees	3	—	3	—	3
18	Total indirect debt less sinking funds	46,284	—	46,284	28,039	18,245
19	Total direct and indirect debt less sinking funds	249,816	41,699	291,515	29,567	261,948
20	Direct debt (item 11) per capita	\$ —	—	492	...	489
New Brunswick						
thousands of dollars						
Direct debt						
1	Debenture debt	284,984	90,769	375,753	—	375,753
2	Deduct sinking funds	75,357	7,689	83,046	—	83,046
3	Item 1 less item 2	209,627	83,080	292,707	—	292,707
4	Treasury bills	8,236	—	8,236	8,236	—
5	Item 3 plus item 4	217,863	83,080	300,943	8,236	292,707
6	Short term treasury bills	11,800	—	11,800	—	11,800
7	Temporary loans and overdrafts	—	11,797	11,797	—	11,797
8	Accounts and other payables:					
9	Trust funds and other deposits	1,317	30	1,347	—	1,347
9	Other	11,658	6,806	18,464	212	18,252
10	Other liabilities	6,877	1,589	8,466	—	8,466
11	Total direct debt less sinking funds	249,515	103,302	352,817	8,448	344,369
Indirect debt						
12	Guaranteed bonds or debentures	111,527	5,171	116,698	93,388	23,310
13	Deduct sinking funds	1,301	—	1,301	1,089	212
14	Item 12 less item 13	110,226	5,171	115,397	92,299	23,098
15	Guaranteed bank loans	5,524	—	5,524	270	5,254
16	Municipal Improvement Assistance Act loans	57	—	57	57	—
17	Other guarantees	—	—	—	—	—
18	Total indirect debt less sinking funds	115,807	5,171	120,978	92,626	28,352
19	Total direct and indirect debt less sinking funds	365,322	108,473	473,795	101,074	372,721
20	Direct debt (item 11) per capita	\$ —	—	566	...	558

See footnote at end of table.

TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31, 1964

Provin- cial	Munic- pal	Total	Elimina- tion	Total after elimina- tion	Provin- cial	Munic- pal	Total	Elimina- tion	Total after elimina- tion	No.					
Prince Edward Island					Nova Scotia										
thousands of dollars															
37,904	12,162	50,066	—	50,066	365,282	116,748	482,030	—	482,030	1					
5,923	2,138	8,061	—	8,061	85,952	3,638	89,590	—	89,590	2					
31,981	10,024	42,005	—	42,005	279,330	113,110	392,440	—	392,440	3					
—	—	—	—	—	—	—	—	—	—	4					
31,981	10,024	42,005	—	42,005	279,330	113,110	392,440	—	392,440	5					
7,300	—	7,300	—	7,300	10,500	—	10,500	—	10,500	6					
8,822	1,117	9,939	—	9,939	13,772	16,036	29,808	—	29,808	7					
4,814	—	4,814	—	4,814	285	98	383	—	383	8					
2,428	202	2,630	1	2,629	17,987	7,601	25,588	2,696	22,892	9					
—	56	56	—	56	4,078	3,843	7,921	—	7,921	10					
55,345	11,399	66,744	1	66,743	325,952	140,688	466,640	2,696	463,944	11					
Quebec					Ontario										
thousands of dollars															
1,085,728	1,556,403 ¹	2,642,131	—	2,642,131	2,047,107	2,114,948	4,162,055	—	4,162,055	1					
124,141	3,839	127,980	—	127,980	154,821	137,560	292,381	—	292,381	2					
961,587	1,552,564	2,514,151	—	2,514,151	1,892,286	1,977,388	3,869,674	—	3,869,674	3					
60,000	—	60,000	—	60,000	—	—	—	—	—	4					
1,021,587	1,552,564	2,574,151	—	2,574,151	1,892,286	1,977,388	3,869,674	—	3,869,674	5					
40,000	—	40,000	—	40,000	—	—	—	—	—	6					
—	89,936	89,936	—	89,936	—	111,733	111,733	—	111,733	7					
348	—	348	—	348	228,462	—	228,462	—	228,462	8					
216,200	87,681	303,881	117,523	186,358	83,269	196,826	280,095	92,293	187,802	9					
24,659	54,262	78,921	—	78,921	50,109	47,958	98,067	—	98,067	10					
1,362,794	1,784,443	3,087,237	117,523	2,969,714	2,254,126	2,333,905	4,588,031	92,293	4,495,738	11					
Quebec					Ontario										
thousands of dollars															
1,890,005	—	1,890,005	1,882,852	7,153	1,771,389	2,065	1,773,454	1,752,389	21,065	12					
51,420	—	51,420	51,420	—	49,294	—	49,294	36,703	12,591	13					
1,838,585	—	1,838,585	1,831,432	7,153	1,722,095	2,065	1,724,160	1,715,686	8,474	14					
3,798	—	3,798	—	3,798	5,773	—	5,773	950	4,823	15					
606	—	606	606	—	—	—	—	—	—	16					
—	—	—	—	—	—	—	—	—	—	17					
1,842,989	—	1,842,989	1,832,038	10,951	1,727,868	2,065	1,729,933	1,716,636	13,297	18					
3,145,783	1,784,443	4,930,226	1,949,561	2,980,665	3,981,994	2,335,970	6,317,964	1,808,929	4,509,035	19					
—	—	546	...	525	—	—	682	...	668	20					

TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31, 1964

No.		Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion
Manitoba						
thousands of dollars						
Direct debt						
1	Debenture debt	295,149	238,868	534,017	—	534,017
2	Deduct sinking funds	60,335	26,267	86,602	—	86,602
3	Item 1 less item 2	234,814	212,601	447,415	—	447,415
4	Treasury bills	21,809	—	21,809	—	21,809
5	Item 3 plus item 4	256,623	212,601	469,224	—	469,224
6	Short term treasury bills	63,485	—	63,485	—	63,485
7	Temporary loans and overdrafts	12,485	24,524	37,009	—	37,009
	Accounts and other payables:					
8	Trust funds and other deposits	2,518	45	2,563	—	2,563
9	Other	3,116	16,312	19,428	2,588	16,840
10	Other liabilities	19,291	7,381	26,672	—	26,672
11	Total direct debt less sinking funds	357,518	260,863	618,381	2,588	615,793
Indirect debt						
12	Guaranteed bonds or debentures	392,205	2,329	394,534	364,650	29,884
13	Deduct sinking funds	13,482	—	13,482	12,563	919
14	Item 12 less item 13	378,723	2,329	381,052	352,087	28,965
15	Guaranteed bank loans	—	—	—	—	—
16	Municipal Improvement Assistance Act loans	—	—	—	—	—
17	Other guarantees	—	—	—	—	—
18	Total indirect debt less sinking funds	378,723	2,329	381,052	352,087	28,965
19	Total direct and indirect debt less sinking funds	736,241	263,192	999,433	354,675	644,758
20	Direct debt (item 11) per capita	\$ —	—	643	...	640
British Columbia						
thousands of dollars						
Direct debt						
1	Debenture debt	70,411	558,922	629,333	—	629,333
2	Deduct sinking funds	70,411	57,968	128,379	—	128,379
3	Item 1 less item 2	—	500,954	500,954	—	500,954
4	Treasury bills	—	—	—	—	—
5	Item 3 plus item 4	—	500,954	500,954	—	500,954
6	Short term treasury bills	—	—	—	—	—
7	Temporary loans and overdrafts	6,283	16,125	22,408	—	22,408
	Accounts and other payables:					
8	Trust funds and other deposits	13,915	1,263	15,178	—	15,178
9	Other	25,066	24,861	49,927	9,792	40,135
10	Other liabilities	—	10,758	10,758	—	10,758
11	Total direct debt less sinking funds	45,264	553,961	599,225	9,792	589,433
Indirect debt						
12	Guaranteed bonds or debentures	1,470,062	—	1,470,062	1,470,062	—
13	Deduct sinking funds	92,729	—	92,729	92,729	—
14	Item 12 less item 13	1,377,333	—	1,377,333	1,377,333	—
15	Guaranteed bank loans	734	—	734	—	734
16	Municipal Improvement Assistance Act loans	33	—	33	33	—
17	Other guarantees	7,150	—	7,150	7,150	—
18	Total indirect debt less sinking funds	1,385,250	—	1,385,250	1,384,516	734
19	Total direct and indirect debt less sinking funds	1,430,514	553,961	1,984,475	1,394,308	590,167
20	Direct debt (item 11) per capita	\$ —	—	335	...	330

See footnote at end of table.

TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments - Continued
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December 31, 1964

Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	No.						
Saskatchewan					Alberta											
thousands of dollars																
595,740	208,760	804,500	-	804,500	9,480	519,832	529,312	-	529,312	1						
108,232	16,977	125,209	-	125,209	-	4,103	4,103	-	4,103	2						
437,508	191,783	679,291	-	679,291	9,480	515,729	525,209	-	525,209	3						
33,910	-	23,910	-	23,910	6,310	549	6,859	549	6,310	4						
511,418	191,783	703,201	-	703,201	15,790	516,278	532,068	549	531,519	5						
16,500	-	16,500	-	16,500	-	-	-	-	-	6						
6,637	13,341	19,978	-	19,978	-	12,361	12,361	-	12,361	7						
1	376	377	-	377	20	2,246	2,266	-	2,266	8						
7,252	15,181	22,433	2,983	19,450	16,038	24,059	40,097	8,327	31,770	9						
7,532	10,658	18,190	-	18,190	103	22,174	22,277	-	22,277	10						
549,340	231,339	780,679	2,983	777,696	31,951	577,118	609,069	8,876	600,193	11						
16,719	-	16,719	-	16,719	430,602	-	430,602	-	430,602	12						
-	-	-	-	-	12,197	-	12,197	-	12,197	13						
16,719	-	16,719	-	16,719	418,405	-	418,405	-	418,405	14						
5,395	-	5,395	-	5,395	1,938	22	1,960	255	1,705	15						
72	-	72	72	72	-	-	27	27	-	16						
2,741	-	2,741	-	2,741	4,854	-	4,854	-	4,854	17						
24,927	-	24,927	72	24,855	425,224	22	425,246	282	424,964	18						
574,257	231,339	805,606	3,055	802,551	457,175	577,140	1,034,315	9,158	1,025,157	19						
-	-	821	...	818	-	-	420	...	414	20						
Yukon					Northwest Territories											
thousands of dollars																
-	856	856	-	856	-	193	193	-	193	1						
-	856	856	-	856	-	193	193	-	193	2						
-	856	856	-	856	-	193	193	-	193	3						
-	856	856	-	856	-	193	193	-	193	4						
-	856	856	-	856	-	193	193	-	193	5						
-	-	-	-	-	-	-	-	-	-	6						
-	-	-	-	-	-	33	33	-	33	7						
83	-	83	-	83	-	-	-	-	-	8						
7,558	64	7,632	10	7,622	3,894	210	4,104	87	4,017	9						
-	55	55	-	55	-	-	-	-	-	10						
7,651	975	8,626	10	8,616	3,894	436	4,330	87	4,243	11						
-	-	-	-	-	-	-	-	-	-	12						
-	-	-	-	-	-	-	-	-	-	13						
-	-	-	-	-	-	-	-	-	-	14						
-	-	-	-	-	-	-	-	-	-	15						
-	-	-	-	-	-	-	-	-	-	16						
-	-	-	-	-	-	-	-	-	-	17						
-	-	-	-	-	-	-	-	-	-	18						
7,651	975	8,626	10	8,616	3,894	436	4,330	87	4,243	19						
-	-	575	...	574	-	-	173	...	170	20						

TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments - Concluded
After Elimination of Inter-Provincial-Municipal Debt
As at Fiscal Year End Nearest to December, 31, 1964

No.		Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion
Canada total						
thousands of dollars						
Direct debt						
1	Debenture debt	4,972,185	5,440,563 ¹	10,412,748	-	10,412,748 ¹
2	Deduct sinking funds	706,389	260,345	966,734	-	966,734
3	Item 1 less item 2	4,265,796	5,180,218	9,446,014	-	9,446,014
4	Treasury bills	120,265 ²	549	120,814	8,785	112,029
5	Item 3 plus item 4	4,386,061	5,180,767	9,566,828	8,785	9,558,043
6	Short term treasury bills	149,585	-	149,585	-	149,585
7	Temporary loans and overdrafts	67,325	306,955	374,280	-	374,280
	Accounts and other payables:					
8	Trust funds and other deposits	251,763	4,224	255,987	-	255,987
9	Other	419,153	388,151	807,304	238,040	569,264
10	Other liabilities	112,995	160,031	273,026	-	273,026
11	Total direct debt less sinking funds	5,386,882	6,040,128	11,427,010	246,825	11,180,185
Indirect debt						
12	Guaranteed bonds or debentures	6,117,312	10,047	6,127,359	5,592,875	534,484
13	Deduct sinking funds	221,182	116	221,298	195,351	25,947
14	Item 12 less item 13	5,896,130	9,931	5,906,061	5,397,524	508,537
15	Guaranteed bank loans	56,568	22	56,590	16,940	39,650
16	Municipal Improvement Assistance Act loans...	937	-	937	937	-
17	Other guarantees	14,748	-	14,748	7,150	7,598
18	Total indirect debt less sinking funds	5,968,383	9,953	5,978,336	5,422,551	555,785
19	Total direct and indirect debt less sinking funds	11,355,265	6,050,081¹	17,405,346	5,669,376	11,735,970¹
20	Direct debt (item 11) per capita ³	\$ -	-	584	...	571

¹ Data for Quebec schools not available. Includes \$49,862 debentures of the Montreal Transportation Commission guaranteed by the city of Montreal.

² Excludes treasury bills in the amount of \$12,118 which is offset by sinking funds held in the same amount.

³ Population totals as at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

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