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FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS
REVENUE AND EXPENDITURE

1966

(Fiscal Year Ended Nearest to December 31, 1966)

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SYMBOLS

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

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FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS
REVENUE AND EXPENDITURE

1966

(Fiscal Year Ended Nearest to December 31, 1966)

INTRODUCTION

This publication presents a consolidation of the revenue and expenditure statistics of the federal, provincial, territorial and municipal governments in Canada for the fiscal year ended nearest December 31, 1966. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-municipal governments. The main object of these consolidations is to reflect the relationship between government and the public in respect of revenues raised and services provided.

The consolidated revenue and expenditure statistics in this report are based on the data as published by DBS in Catalogue Nos. 68-211 "Federal Government Finance, 1966"; 68-207 "Provincial Government Finance, 1966"; and 68-204 "Municipal Government Finance, 1966". In these publications 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 for example, the Old-age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commission, 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 "gross" as used in these Financial Management Series of statistics means that certain items of revenue and expenditure, which were netted in the published public accounts documents, are added back to the relevant classifications. This is done in order to achieve a degree of intergovernmental comparability which would otherwise be lacking.

In the individual basic source documents, the caption "Cost of services provided" is intended to give a measure of the cost of services provided by each level of government. It includes the cost of services which are partly financed from conditional and unconditional grants received and to the extent that this is so, the cost of services provided by each government differs from the cost to the particular level of government of services provided.

Through the process of consolidation, intergovernment transfers are eliminated. Intergovernment conditional transfers are functionalized and eliminated from the relevant revenue and expenditure of the receiving government. Intergovernment unconditional transfers are eliminated from the revenue of the receiving government and from the expenditure of the paying government. The consolidated revenue (after the elimination of intergovernment transfers) represents the total revenue raised by all levels of government together, and the consolidated expenditures (after the elimination of intergovernment transfers) represents the cost to all levels of government together, of services provided. (Because of the differences in accounting methods and fiscal year-ends, the amounts of intergovernment transfers made by one level of government do not necessarily coincide with amounts shown as having been received by another level of government.)

Tables on consolidated direct and indirect debt are not included in this report. Increasing incidence and extent of intergovernment financing has caused the whole area of what constitutes government debt to be evaluated and studied. Pending completion of this review, consolidated government debt statistics have been deferred. Debt statistics however, are available, as in the past, in Catalogue Nos. 68-211, 68-209 and 68-204 for federal, provincial and municipal governments respectively.

EXPLANATORY COMMENTS

Tables 1 and 2. Consolidated Government Revenue and Expenditure

Detail of revenue and expenditure has been presented in the new standard format which was developed for use in the individual reports for each level of government. It should be noted however, that the classification "Public Works" in Municipal Government Finance (Catalogue No. 68-204) has been recast and included under the classification "Transportation and communications".

Tables 3 and 4. Percentage Distribution of Total Consolidated 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.

Table 5. Analysis of Intergovernment Transfers

This table summarizes in general classifications, the amounts of intergovernment transfer payments that have been eliminated from gross general revenue and expenditure in arriving at consolidated revenue and expenditure.

Unconditional transfer payments received by provincial and municipal governments are detailed in Part I and unconditional transfer payments made

by federal and provincial governments are specified in Part II.

Part III of Table 5 is a tabulation of the amounts of grants-in-aid and shared-cost contributions which were eliminated from the gross general aggregations in order to arrive at consolidated revenue and expenditure.

Tables 6 and 7. Consolidated Provincial-Municipal Revenue and Expenditure

These tables show the components of provincial-municipal consolidated revenue and expenditure after the elimination of conditional and unconditional provincial-municipal transfers. Federal government conditional and unconditional transfers paid to the provinces and municipalities remain in these statistics and are identified under items 42 and 43 in Table 6.

Table 8. Reconciliation of Consolidated Government Revenue and Expenditure

This table presents a reconciliation between net general revenue of and cost of services provided by federal, provincial and municipal governments (as published by the Dominion Bureau of Statistics for each level of government) and the total consolidated government 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.

CONSOLIDATED GOVERNMENT REVENUE AND EXPENDITURE
(AFTER ELIMINATION OF INTER-GOVERNMENT TRANSFERS)
FOR YEARS 1961 TO 1966 INCLUSIVELY



TABLE 1. Consolidated Government Revenue
 (After Elimination of Inter-government Transfers)
 For the Fiscal Year Ended Nearest to December 31, 1966

Source	Federal	Provincial- Municipal	Total
	thousands of dollars		
Taxes:			
Income:			
Corporations	1,742,725	564,508	2,307,233
Individuals	3,050,420	1,108,562	4,158,982
On certain payments and credits to non-residents	203,621	—	203,621
On premiums of insurance companies	—	54,280	54,280
Other, on corporations	—	20,919	20,919
Real property	—	2,022,772	2,022,772
Personal property	—	15,167	15,167
Business	—	152,064	152,064
Special assessments (owners' share)	—	119,058	119,058
Poll	—	4,728	4,728
Sales:			
General	2,073,081	1,009,642	3,082,723
Motor fuel and fuel oil	—	743,603	743,603
Alcoholic beverages	—	735	735
Amusements and admissions	—	45,734	45,734
Tobacco	—	74,646	74,646
Other commodities and services	—	41,492	41,492
Total sales taxes	2,073,081	1,915,852	3,988,933
Excise duties and special excise taxes	774,578	—	774,578
Customs import duties	777,586	—	777,586
Estate taxes and succession duties	101,106	117,580	218,686
Hospital insurance premiums	—	188,831	188,831
Other taxes	170	34,083	34,253
Total taxes	8,723,287	6,318,404	15,041,691
Privileges, licences and permits:			
Liquor control and regulation	—	63,445	63,445
Motor vehicles	—	253,889	253,889
Natural resources	7,813	514,131	521,944
Other	31,206	99,200	130,406
Total privileges, licences and permits	39,019	930,665	969,684
Sales and services	120,989	161,118	282,107
Fines and penalties	3,483	49,967	53,450
Interest, discount, premium and foreign exchange	350,560	208,173	558,733
Contributions from enterprises:			
Liquor boards and commissions	—	327,061	327,061
Other enterprise remittances	163,670	61,317	224,987
Total contributions from enterprises	163,670	388,378	552,048
Bullion and coinage	6,861	—	6,861
Postal services	295,529	—	295,529
Other revenue	19,400	87,364	106,764
Gross revenue from own sources	9,722,798	8,144,069	17,866,867
Federal enterprises — in lieu of taxes	—	7,349	7,349
Provincial enterprises — in lieu of taxes	—	16,389	16,389
Sub-totals	9,722,798	8,167,807	17,890,605
Deduct:			
Revenue derived from expenditure functions	7,469	26,155	33,624
Interest revenue (contra debt charges)	289,922	174,926	464,848
Totals	9,425,407	7,966,726	
Total consolidated government revenue			17,392,133

TABLE 2. Consolidated Government Expenditure
 (After Elimination of Inter-government Transfers)
 For the Fiscal Year Ended Nearest to December 31, 1966

Function	Federal	Provincial-Municipal	Total
	thousands of dollars		
General government	428,471	517,674	946,145
Protection to persons and property	188,960	652,120	841,080
Transportation and communications	668,563	1,592,258	2,260,821
Sanitation and waste removal	—	215,645	215,645
Health	510,157	1,392,826	1,902,983
Social welfare	2,095,917	544,715	2,640,632
Recreational and cultural services	86,625	255,387	342,012
Education	431,058	3,049,576	3,480,634
Natural resources and primary industries	543,018	358,344	901,362
Trade and industrial development	164,657	65,496	230,153
National capital region planning and development	37,296	—	37,296
Local government planning and development	—	24,631	24,631
Defence services and mutual aid	1,663,992	—	1,663,992
Veterans' pensions and other benefits	391,958	—	391,958
Debt charges (excluding retirement)	902,618	452,665	1,355,283
Contributions to enterprises	178,080	35,075	213,155
International co-operation and assistance	211,928	—	211,928
Other expenditure:			
Citizenship and immigration	22,507	—	22,507
External affairs	39,445	—	39,445
Postal services	335,735	—	335,735
Royal Canadian mint	3,218	—	3,218
Housing research and slum clearance	12,371	36,707	49,078
Home owners' subsidies	—	56,403	56,403
Emergency measures	11,166	1,773	12,939
Provision for reserves	—	44,639	44,639
Special projects	—	3,500	3,500
Other	241,704	258,230	499,934
Total other expenditures	666,146	401,252	1,067,398
Totals	9,169,444	9,557,664	18,727,108
Total consolidated government expenditure			18,727,108

TABLE 3. Percentage Distribution of Consolidated Government Revenue as per Table 1
(After Elimination of Inter-government Transfers)
For the Fiscal Year Ended Nearest to December 31, 1966

Source	Federal	Provincial-Municipal	Total
Taxes:			
Income:			
Corporations	18.5	7.1	13.3
Individuals	32.4	13.9	23.9
On certain payments and credits to non-residents	2.2	—	1.2
On premiums of insurance companies	—	0.7	0.3
Other, on corporations	—	0.3	0.1
Real property	—	25.4	11.6
Personal property	—	0.2	0.1
Business	—	1.9	0.9
Special assessments (owners' share)	—	1.5	0.7
Sales:			
General	22.0	12.7	17.7
Motor fuel and fuel oil	—	9.3	4.3
Amusements and admissions	—	0.6	0.3
Tobacco	—	0.9	0.4
Other commodities and services	—	0.5	0.2
Excise duties and special excise taxes	8.2	—	4.4
Custom import duties	8.2	—	4.5
Estate taxes and succession duties	1.1	1.5	1.3
Hospital Insurance premiums	—	2.4	1.1
Other taxes	—	0.4	0.2
Total taxes	92.6	79.3	86.5
Total privileges, licences and permits	0.4	11.7	5.6
Sales and services	1.3	2.0	1.6
Fines and penalties	—	0.6	0.3
Total contributions from enterprises	1.7	4.9	3.2
Other revenue	4.0	1.5	2.8
Totals	100.0	100.0	100.0

TABLE 4. Percentage Distribution of Consolidated Government Expenditure as per Table 2
(After Elimination of Inter-government Transfers)
For the Fiscal Year Ended Nearest to December 31, 1966

Function	Federal	Provincial-Municipal	Total
General government	4.7	5.4	5.1
Protection to persons and property	2.1	6.8	4.5
Transportation and communications	7.3	16.6	12.1
Sanitation and waste removal	—	2.3	1.2
Health	5.6	14.6	10.2
Social welfare	22.9	5.7	14.1
Recreational and cultural services	0.9	2.7	1.8
Education	4.7	31.9	18.6
Natural resources and primary industries	5.9	3.7	4.8
Trade and industrial development	1.8	0.7	1.2
National capital region planning and development	0.4	—	0.2
Local government planning and development	—	0.3	0.1
Defence services and mutual aid	18.1	—	8.9
Veterans' pensions and other benefits	4.3	—	2.1
Debt charges (excluding retirements)	9.8	4.7	7.2
Contributions to enterprises	1.9	0.4	1.1
International co-operation and assistance	2.3	—	1.1
Total other expenditures	7.3	4.2	5.7
Totals	100.0	100.0	100.0

TABLE 5. Analysis of Inter-government Transfers
For Fiscal Year Ended Nearest to December 31, 1966

I. Amounts eliminated from revenue of receiving governments in arriving at Tables 1 and 6

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
	thousands of dollars			
Fiscal and tax-sharing arrangements	484,286	—	—	—
Share of income tax on power utilities	5,952	—	—	—
Statutory subsidies and unconditional grants	31,579	—	—	205,418
Special payments	—	—	—	—
Grants in lieu of municipal taxes on federal and provincial property	—	—	34,894	6,520
Totals	521,817	—	34,894	211,938
Total eliminated from revenue of receiving governments				768,649

II. Amounts eliminated from expenditure of paying governments in arriving at Tables 2 and 7

	Paid by federal to		Paid by provincial to municipal
	Provincial	Municipal	
	thousands of dollars		
Fiscal and tax-sharing arrangements	426,650	—	—
Share of income tax on power utilities	5,952	—	—
Statutory subsidies and unconditional grants	31,579	—	218,936
Special payments	—	1,750	—
Compensation due to withdrawal from joint programs	57,635	—	—
Grants in lieu of municipal taxes on federal and provincial property	—	38,992	—
Totals	521,816	40,742	218,936
Total eliminated from expenditure of paying governments			781,494

III. Amounts eliminated from revenue and expenditure of receiving governments in arriving at Consolidated Revenue and Consolidated Expenditure

	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:					
General government	—	193	—	662	992
Protection to persons and property	—	—	641	56	3,361
Transportation and communications	138	114,771	30,198	8,068	192,452
Sanitation and waste removal	—	—	—	7,278	2,009
Health	—	437,918	12,835	735	2,943
Social welfare	—	208,885	1,467	58	73,604
Recreation and cultural services	—	14,803	—	1,530	2,096
Education	—	205,966	281	1,007	204,850
Natural resources and primary industries	699	43,367	—	—	—
Other expenditures	—	10,282	8,014	2,270	13,260
Totals	837	1,036,185	53,436	21,664	495,567
Total eliminated from revenue and expenditure of receiving governments					1,607,689

TABLE 6. Consolidated Provincial-Municipal Revenue
 (After Elimination of All Provincial-Municipal Transfers)
 For Fiscal Year Ended Nearest to December 31, 1966

No.	Source	Provincial-Municipal			
		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
	Taxes:				
	Income:				
1	Corporations	7,572	777	7,208	6,717
2	Individuals	8,183	1,649	18,297	12,975
3	On premiums of insurance companies	575	142	1,353	1,058
4	Other, on corporations	—	—	—	—
5	Real property	4,864	3,273	41,705	41,233 *
6	Personal property	6	185	8,021	5,269 *
7	Business	1,747	600	2,031	..
8	Special assessments (owners' share)	59	49	1,126	224 *
9	Poll	320	166	1,889	2,295
	Sales:				
10	General	22,190	3,581	23,636	18,017
11	Motor fuel and fuel oil	14,631	3,980	27,319	22,286
12	Alcoholic beverages .....	..	628	..	..
13	Amusements and admissions	192	95	576	602
14	Tobacco	2,064	436	..	2,551
15	Other commodities and services	36	—	557	—
16	Total sales taxes	39,113	8,720	52,088	43,456
17	Excise duties and special excise taxes	—	—	—	—
18	Customs import duties	—	—	—	—
19	Succession duties	—	—	—	—
20	Hospital insurance premiums	—	—	..	—
21	Other taxes	382	10	690	207
22	Total taxes	62,821	15,571	134,408	113,434
	Privileges, licences and permits:				
23	Liquor control and regulation	4,704	46	220	334
24	Motor vehicles	3,765	1,004	7,480	6,820
25	Natural resources	3,641	34	1,629	4,626
26	Other	1,548	225	2,160	1,836
27	Total privileges, licences and permits	13,658	1,309	11,489	13,616
28	Sales and services	3,451	1,375	4,626	3,873
29	Fines and penalties	553	188	933	883
30	Interest, discount, premium and foreign exchange	772	842	8,674	2,277
	Contributions from enterprises:				
31	Liquor boards and commissions	5,143	1,978	15,663	12,386
32	Other enterprise remittances	193	93	22	758
33	Total contributions from enterprises	5,336	2,071	15,685	13,144
34	Other revenue	1,401	109	1,704	1,012
35	Gross revenue from own sources	87,992	21,465	177,519	148,239
36	Federal enterprises — In lieu of taxes	—	2	783	115
37	Provincial enterprises — In lieu of taxes	—	—	867	142
38	Sub-totals	87,992	21,467	179,169	148,496
	Deduct:				
39	Revenue derived from expenditure functions	2,413	828	877	1,350
40	Interest revenue (contra debt charges)	734	833	7,706	1,842
41	Sub-totals	84,845	19,806	170,586	145,304
	Transfers from the federal government:				
42	Grants-in-aid and shared-cost contributions	50,488	10,073	74,129	45,823
43	Unconditional transfers	50,915	11,933	60,001	51,176
44	Totals	186,248	41,812	304,716	242,305
45	Total consolidated provincial-municipal revenue				

TABLE 6. Consolidated Provincial-Municipal Revenue
 (After Elimination of All Provincial-Municipal Transfers)
 For Fiscal Year Ended Nearest to December 31, 1966

Provincial-Municipal									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
149,784	250,340	20,534	12,579	55,535	53,462	—	—	564,508	1
469,888	393,837	39,955	38,251	26,945	98,582	—	—	1,108,562	2
16,642	23,505	1,829	1,281	3,312	4,583	—	—	54,280	3
30,265	654	—	—	—	—	—	—	20,919	4
502,000	872,905	89,000	107,388	146,302	213,051	560	491	2,022,772	5X
...	...	1,686	...	...	...	—	—	15,167	6X
36,823	83,943	7,544	3,899	9,452	6,013	—	12	152,064	7
42,925	25,660	11,222	6,521	14,796	16,375	41	60	119,058	8X
..	37	...	10	...	...	—	11	4,728	9
343,067	391,575	—	48,817	—	158,759	—	—	1,009,642	10
202,343	286,787	40,814	34,581	47,213	62,082	596	971	743,603	11
—	—	—	—	—	—	107	—	735	12
15,145	23,466	1,510	346	1,266	2,524	12	—	45,734	13
33,283	19,113	8,345	3,854	—	—	—	—	74,646	14
30,176	—	5,045	3,175	—	2,503	—	—	41,492	15
629,014	720,941	55,714	90,773	48,479	225,868	715	971	1,915,852	16
—	—	—	—	—	—	—	—	—	17
—	—	—	—	—	—	—	—	—	18
37,780	57,913	—	1	3	21,883	—	—	117,580	19
—	157,333	13,120	18,378	—	—	—	—	188,831	20
8,231	12,877	1,860	1,139	1,056	7,631	—	—	34,083	21
1,913,352	2,599,945	242,464	280,220	305,880	647,448	1,316	1,545	6,318,404	22
22,197	30,306	3,299	131	1,411	726	16	55	63,445	23
60,321	104,531	11,906	10,547	18,167	29,005	237	106	253,889	24
61,134	41,531	6,797	40,898	250,003	103,730	39	69	514,131	25
30,480	26,983	4,417	4,687	11,319	15,247	231	67	99,200	26
174,132	203,351	26,419	56,263	280,900	148,708	523	297	930,665	27
25,232	51,252	6,511	14,958	21,245	28,392	128	75	161,118	28
11,111	20,790	2,027	2,392	4,914	6,083	41	52	49,967	29
15,835	87,016	14,237	38,053	30,724	9,626	105	12	208,173	30
66,510	104,520	19,809	21,116	33,282	44,255	1,014	1,385	327,061	31
21,851	2,113	3,101	10,233	19,526	3,423	—	4	61,317	32
88,361	106,633	22,910	31,349	52,808	47,678	1,014	1,389	388,378	33
42,263	26,591	2,191	3,200	4,982	3,757	13	141	87,364	34
2,270,286	3,095,578	316,759	426,435	701,453	891,692	3,140	3,511	8,144,069	35
1,059	4,431	176	141	—	642	—	—	7,349	36
—	6,678	1,357	2,112	2,973	2,260	—	—	16,389	37
2,271,345	3,106,687	318,292	428,688	704,426	894,594	3,140	3,511	8,167,807	38
2,800	8,455	531	1,538	3,902	3,461	—	—	26,155	39
8,209	73,973	12,305	35,794	27,613	5,818	99	—	174,926	40
2,260,336	3,024,259	305,456	391,356	672,911	885,315	3,041	3,511	7,966,726	41
135,715	391,889	79,575	59,738	101,437	106,163	1,468	1,866	1,058,366	42
228,814	43,225	41,585	39,991	13,254	9,254	3,112	3,451	556,711	43
2,624,865	3,459,373	426,616	491,085	787,602	1,000,732	7,621	8,828	—	44
—	—	—	—	—	—	—	—	9,581,503	45

TABLE 7. Consolidated Provincial-Municipal Expenditure
 (After Elimination of All Provincial-Municipal Transfers)
 For Fiscal Year Ended Nearest to December 31, 1966

No.	Function	Provincial-Municipal			
		Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick
1	General government	13,478	2,532	13,587	14,648
2	Protection to persons and property	6,724	1,439	15,191	11,196
3	Transportation and communications.....	44,904	13,301	69,087	64,477
4	Sanitation and waste removal	2,351	104	6,565	1,890
5	Health.....	45,196	7,946	65,824	48,515
6	Social welfare	27,527	7,762	22,090	16,181
7	Recreational and cultural services	7,475	637	5,481	5,393
8	Education.....	68,642	11,820	91,804	73,789
9	Natural resources and primary industries.....	24,857	2,956	10,678	10,514
10	Trade and industrial development	17,460	481	3,637	1,135
11	Local government planning and development.....	1,523	30	341	940
12	Debt charges (excluding retirements)	14,505	3,864	21,869	18,269
13	Contributions to enterprises.....	4,532	46	1,220	21
	Other expenditure:				
14	Housing	512	6	119	—
15	Home owners' subsidies	—	—	—	—
16	Emergency measures	147	38	177	180
17	Provision for reserves.....	349	114	1,159	659
18	Contributions to capital and loan fund.....	—	—	—	—
19	Special projects	—	—	—	—
20	Other.....	671	217	2,520	2,211
21	Total other expenditures.....	1,679	375	3,975	3,050
22	Totals	280,853	53,293	331,349	270,018
23	Total consolidated provincial-municipal expenditure				

TABLE 1. Consolidated Provincial-Municipal Expenditure
(After Elimination of All Provincial-Municipal Transfers)
For Fiscal Year Ended Nearest to December 31, 1966

Provincial-Municipal									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
158,856	179,720	24,024	21,452	35,209	52,905	1,257	861	518,529	1
130,683	256,593	27,259	23,919	60,018	67,474	256	1,424	652,176	2
396,212	651,378	80,139	97,690	150,778	145,522	1,039	570	1,715,097	3
18,351	132,803	11,014	6,031	18,605	25,008	53	148	222,923	4
535,178	622,504	79,001	115,347	148,866	158,092	1,245	3,765	1,831,479	5
280,608	190,369	30,061	36,899	63,072	77,975	462	652	753,658	6
49,458	90,321	23,173	20,544	32,891	35,333	525	489	271,720	7
867,748	1,271,245	111,189	155,425	334,839	264,088	2,745	3,215	3,256,549	8
112,654	79,441	32,569	23,521	55,418	48,972	47	84	401,711	9
11,958	18,842	3,302	1,694	3,985	2,714	119	169	65,496	10
2,500	10,476	1,872	1,501	2,327	2,699	381	41	24,631	11
179,209	174,202	17,981	6,323	3,949	20,070	310	12	452,665	12
-	12,813	4,179	4,701	4,630	2,848	-	85	35,075	13
7,776	2,140	12	-	503	25,000	7	873	36,948	14
-	-	-	8,184	11,470	36,749	-	-	56,403	15
2,226	2,277	353	90	654	790	3	17	6,952	16
5,889	15,302	3,951	3,481	3,037	10,693	5	-	44,639	17
-	-	-	-	-	-	-	-	-	18
-	3,500	-	-	-	-	-	-	3,500	19
152,382	89,085	10,122	2,216	4,906	673	106	253	265,362	20
168,273	112,304	14,438	13,971	20,570	73,905	121	1,143	413,804	21
2,961,688	3,803,011	460,201	529,018	927,259	977,605	8,560	12,658		22
								10,615,513	23



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**TABLE 8. Reconciliation of Consolidated Government Revenue and Expenditure
with Source Statistics¹
For Fiscal Year Ended Nearest to December 31, 1966**

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Revenue				
Net general revenue	9,425,407	5,876,116	2,859,259	18,160,782
Inter-government transfers eliminated from revenue of receiving governments (see Table 5, I for detail)	—	521,817	246,832	768,649
Totals	9,425,407	5,354,299	2,612,427	
Total consolidated provincial-municipal revenue		7,966,726		
Total consolidated government revenue				17,392,133
Expenditure				
Cost of services provided	9,732,839	7,440,295	3,943,157	21,116,291
Deduct:				
Inter-government transfers eliminated from expenditure of paying governments (See Table 5, II for detail) ..	562,558	218,936	—	781,494
Inter-government transfers eliminated from expenditure of receiving governments (See Table 5, III for detail)	837	1,089,621	517,231	1,607,689
Totals	9,169,444	6,131,738	3,425,926	
Total consolidated provincial-municipal expen- diture		9,557,664		
Total consolidated government expenditure				18,727,108

¹ See paragraph 2 of the Introduction on page 5.