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FEDERAL, PROVINCIAL AND LOCAL GOVERNMENTS
REVENUE AND EXPENDITURE

1967

(Fiscal Year Ended Nearest to December 31, 1967)

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PUBLICATIONS OF THE GOVERNMENTS DIVISION

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Consolidated Government Statistics

- 68-201 Principal Taxes and Rates – Federal, Provincial and Selected Municipal Governments, A.
- 68-202 Consolidated Government Finance – Federal, Provincial and Local Governments, A.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O.
- 68-503 Historical Review Financial Statistics of Governments in Canada, 1952-62 (out of print).

Federal Government Statistics

- 68-211 Federal Government Finance, A.
- 61-203 Federal Government Enterprise Finance, A.
- 61-203 F Finances des entreprises publiques fédérales, A.
- 72-004 Federal Government Employment, Q.
- 72-205 Federal Government Employment in Metropolitan Areas, A.

Provincial Government Statistics

- 68-205 Provincial Government Finance – Revenue and Expenditure (Estimates), A.
- 68-207 Provincial Government Finance – Revenue and Expenditure, A.
- 68-209 Provincial Government Finance – Debt, A.
- 61-204 Provincial Government Enterprise Finance, A.
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- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A.
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- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O.

Local Government Statistics

- 68-203 Local Government Finance – Revenue and Expenditure – Preliminary and Estimates, A.
- 68-204 Local Government Finance, A.
- 72-009 Local Government Employment – L'emploi dans les administrations locales, Q, Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O.
- 12-507 Municipal Finance Reporting Manual, O.
- 12-507 F Manuel de déclaration des finances municipales, O.
- 72-505 Municipal Government Employment – L'emploi dans les administrations municipales, 1961-1966, O, Bil.

A – Annual

M – Monthly

Q – Quarterly

O – Occasional

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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.

INTRODUCTION

This publication presents a consolidation of the revenue and expenditure statistics of the Federal, provincial, territorial and local governments in Canada for the fiscal year ended nearest December 31, 1967. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-local 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, 1967"; 68-207 "Provincial Government Finance, 1967"; and 68-204 "Local Government Finance, 1967". 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 above-mentioned basic source documents set out for each level of government the "Gross general revenue", "Net general revenue", "Gross general expenditure" and "Cost of services provided". 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 inter-governmental comparability which would otherwise be lacking.

"Net general revenue" is established by deducting from the Gross general revenue, (1) revenue from the sale of goods and services produced by government institutions (e.g. sale of produce of experimental farms), which revenue is deemed to be applied to the cost of the function or service from which it arises, (2) interest, premium, discount and exchange revenue, which is deemed to be applied against debt charges, and (3) all conditional transfers received from other levels of government.

Further, in these 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. The "Cost of services provided" is arrived at by deducting from "Gross general expenditure" the same internally-generated revenue as described in (1) and (2) above under "Net general revenue".

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 expenditure (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).

It is emphasized that in the consolidation process only true intergovernment transfer payments are eliminated, to obviate double counting. No adjustment is made to revenue or expenditure which arises from intergovernment sale and purchase of goods or services which are regarded as "normal" business transactions. The absence of adjustment in the case of the latter results in some duplication of costs and overstatement of revenue in the consolidation statements. This double counting, however, is not considered to be of major statistical consequence. (See further comments under the heading Tables 1 and 2)

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 govern-

ment 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 local governments respectively.

EXPLANATORY COMMENTS

Tables 1 and 2. Consolidated Government Revenue and Expenditure

As mentioned in the Introduction no adjustment has been made for intergovernment purchase and sale of goods or services. These are generally not indentifiable, with one relatively significant exception, namely: "The sale by the federal government of RCMP services to several of the provinces amounting to \$29,781,000 which is included in federal revenue "Sales and services" and in provincial expenditure "Protection of persons and property." For certain types of analysis the reader might wish to make the appropriate deductions from the consolidated revenue and expenditure items.

The expenditure item "Transportation and Communications" includes "Public Works" as shown in the municipal data source document "Local Government Finance" (Catalogue No. 68-204).

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 local 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-Local Revenue and Expenditure

These tables show the components of provincial-local consolidated revenue and expenditure after the elimination of conditional and unconditional provincial-local transfers. Federal government conditional and unconditional transfers paid to the provinces and local governments remain in these statistics and are identified under items 40 and 41 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 local 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.



TABLE 1. Consolidated Government Revenue
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1967

Source	Total	Federal	Provincial- Local
thousands of dollars			
Taxes:			
Income:			
Corporations	2,416,609	1,820,589	596,020
Individuals	5,111,631	3,649,674	1,461,957
On certain payments and credits to non-residents	220,472	220,472	-
On premiums of insurance companies	58,221	-	58,221
Other, on corporations	28,427	-	28,427
Real property	2,251,123	-	2,251,123
Personal property	9,025	-	9,025
Business	212,950	-	212,950
Special assessments (owners' share)	205,411	-	205,411
Poll	2,566	-	2,566
Sales:			
General	3,405,235	2,145,609	1,259,626
Motor fuel and fuel oil	792,909	-	792,909
Alcoholic beverages	837	-	837
Amusements and admissions	53,427	-	53,427
Tobacco	75,633	-	75,633
Other commodities and services	63,851	-	63,851
Total sales taxes	4,391,892	2,145,609	2,246,283
Excise duties and special excise taxes	860,484	860,484	-
Customs import duties	746,437	746,437	-
Estate taxes and succession duties	211,479	102,192	109,287
Hospital insurance premiums	225,583	-	225,583
Other taxes	45,923	12,024	33,899
Total taxes	16,998,233	9,557,481	7,440,751
Privileges, licences and permits:			
Liquor control and regulation	68,960	-	68,960
Motor vehicles	325,217	-	325,217
Natural resources	507,693	4,292	503,401
Other	110,309	11,515	98,794
Total privileges, licences and permits	1,012,179	15,807	996,372
Sales and services	612,661	204,188	408,473
Fines and penalties	87,957	6,138	81,819
Interest, discount, premium and foreign exchange	641,231	423,367	217,864
Contribution from enterprises:			
Liquor boards and commissions	363,083	-	363,083
Other enterprise remittances	231,062	189,723	41,339
Total contributions from enterprises	594,145	189,723	404,422
Bullion and coinage	17,152	17,152	-
Postal services	327,224	327,224	-
Other revenue	123,199	8,901	114,298
Gross revenue from own sources	20,413,981	10,749,981	9,664,000
Federal enterprises - in lieu of taxes	8,756	-	8,756
Provincial enterprises - in lieu of taxes	16,836	-	16,836
Sub-totals	20,439,573	10,749,981	9,689,592
Deduct:			
Revenue derived from expenditure functions	37,743	6,141	31,602
Interest revenue (contra debt charges)	571,707	368,178	203,529
Totals		10,375,662	9,454,461
Total consolidated government revenue	19,830,123		

TABLE 1. Consolidated Government Expenditure
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1967

Function	Total	Federal	Provincial- Local
thousands of dollars			
General government	1,043,291	474,674	568,617
Protection of persons and property	972,119	219,303	752,816
Transportation and communications	2,210,262	657,267	1,552,995
Sanitation and waste removal	462,701	—	462,701
Health	2,275,823	617,829	1,657,994
Social welfare	3,244,394	2,580,356	664,038
Recreational and cultural services	412,436	108,825	303,611
Education	4,200,723	452,627	3,748,096
Natural resources and primary industries	1,040,168	682,497	357,671
Trade and industrial development	268,682	211,957	56,725
National capital region planning and development	22,879	22,879	—
Local government planning and development	25,067	—	25,067
Defence services and mutual aid	1,783,965	1,783,965	—
Veterans' pensions and other benefits	401,039	401,039	—
Debt charges (excluding retirement)	1,534,750	939,695	595,055
Contributions to enterprises	253,761	217,831	35,930
International co-operation and assistance	167,353	167,353	—
Other expenditure:			
Citizenship and immigration	24,420	24,420	—
External affairs	50,197	50,197	—
Postal services	374,168	374,168	—
Royal Canadian mint	3,997	3,997	—
Housing research and slum clearance	42,295	15,514	26,781
Home owners' subsidies	61,914	—	61,914
Emergency measures	11,813	10,156	1,657
Provision for reserves	46,693	—	46,693
Special projects	3,907	—	3,907
Other	547,798	264,462	283,336
Total other expenditures	1,167,202	742,914	424,288
Totals		10,281,011	11,205,604
Total consolidated government expenditure	21,495,815		

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, 1967

Source	Total	Federal	Provincial- Local
Taxes:			
Income:			
Corporations	12.2	17.5	6.3
Individuals	25.8	35.2	15.4
On certain payments and credits to non-residents	1.1	2.1	—
On premiums of insurance companies	0.3	—	0.6
Other, on corporations	0.1	—	0.3
Real property	11.3	—	23.8
Personal property	0.1	—	0.1
Business	1.1	—	2.2
Special assessments (owners' share)	1.0	—	2.2
Sales:			
General	17.2	20.7	13.3
Motor fuel and fuel oil	4.0	—	8.4
Amusements and admissions	0.3	—	0.6
Tobacco	0.4	—	0.8
Other commodities and services	0.3	—	0.7
Excise duties and special excise taxes	4.3	8.3	—
Custom import duties	3.8	7.2	—
Estate taxes and succession duties	1.1	1.0	1.2
Hospital insurance premiums	1.1	—	2.4
Other taxes	0.2	0.1	0.4
Total taxes	85.7	92.1	78.7
Total privileges, licences and permits	5.1	0.2	10.5
Sales and services	3.1	1.9	4.3
Fines and penalties	0.4	0.1	0.9
Total contributions from enterprises	3.0	1.8	4.3
Other revenue	2.7	3.9	1.3
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, 1967

Function	Total	Federal	Provincial- Local
General government	4.9	4.6	5.1
Protection of persons and property	4.5	2.1	6.7
Transportation and communications	10.3	6.4	13.9
Sanitation and waste removal	2.2	—	4.1
Health	10.6	6.0	14.8
Social welfare	15.1	25.1	5.9
Recreational and cultural services	1.9	1.1	2.7
Education	19.6	4.4	33.5
Natural resources and primary industries	4.8	6.6	3.2
Trade and industrial development	1.2	2.1	0.5
National capital region planning and development	0.1	0.2	—
Local government planning and development	0.1	—	0.2
Defence services and mutual aid	8.3	17.4	—
Veterans' pensions and other benefits	1.9	3.9	—
Debt charges (excluding retirements)	7.1	9.2	5.3
Contributions to enterprises	1.2	2.1	0.3
International co-operation and assistance	0.8	1.6	—
Total other expenditures	5.4	7.2	8.8
Totals	100.0	100.0	100.0

Table 3. Analysis of Inter-government Transfers

For Fiscal Year Ended Nearest to December 31, 1967

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

	Received by provincial from		Received by local from	
	Federal	Local	Federal	Provincial
thousands of dollars				
Fiscal and tax-sharing arrangements	746,516	—	—	—
Share of income tax on power utilities	6,700	—	—	—
Statutory subsidies and unconditional grants	31,687	—	22,865	223,241
Grants-in-lieu of municipal taxes on federal and provincial property	1,150	—	14,635	7,975
Totals	786,053	—	37,500	231,216
Total eliminated from revenue of receiving governments				1,054,769

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

	Paid by federal to		Paid by provincial to local
	Provincial	Local	
	thousands of dollars		
Fiscal and tax-sharing arrangements	555,469	—	—
Share of income tax on power utilities	6,700	—	—
Statutory subsidies and unconditional grants	31,747	—	258,537
Special payments	—	1,850	—
Compensation due to withdrawal from joint programs	152,965	—	—
Grants-in-lieu of municipal taxes on federal and provincial property	1,150	42,066	—
Totals	748,031	43,916	258,537
Total eliminated from expenditure of paying governments			1,050,484

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 local from	
		Federal	Local	Federal	Provincial
thousands of dollars					
Grants-in-aid and shared-cost contributions:					
General government	—	1,192	—	1,136	1,099
Protection to persons and property	—	315	42	367	4,328
Transportation and communications	166	91,072	7,196	9,658	274,006
Sanitation and waste removal	—	—	—	9,145	26,501
Health	—	528,060	12,881	207	7,733
Social welfare	—	278,306	1,082	4	78,451
Recreation and cultural services	—	10,320	10	1,376	5,462
Education	—	359,754	88	2,953	1,411,919
Natural resources and primary industries	1,953	40,137	15	—	—
Other expenditures.....	—	15,129	1,958	1,597	11,618
Totals	2,119	1,324,285	23,272	26,443	1,821,117
Total eliminated from revenue and expenditure of receiving governments					
1,197,236					

TABLE 6. Consolidated Provincial-Local Revenue
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1967

No.	Source	Provincial-Local			
		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	5,500	951	9,924	7,531
2	Individuals	11,763	2,403	25,875	18,379
3	On premiums of insurance companies	556	166	1,437	1,146
4	Other, on corporations	—	—	—	—
5	Real property	4,732	4,087	45,312	32,316
6	Personal property	5	333	8,687	—
7	Business	2,123	385	2,195	—
8	Special assessments (owners' share)	282	109	885	8
9	Poll	355	132	2,028	—
	Sales:				
10	General	29,089	4,140	25,805	32,598
11	Motor fuel and fuel oil	15,029	4,087	28,641	24,235
12	Alcoholic beverages	—	707	—	—
13	Amusements and admissions	89	146	630	416
14	Tobacco	1,966	442	—	2,565
15	Other commodities and services	102	—	640	—
16	Total sales taxes	46,275	9,522	55,716	59,814
17	Succession duties	—	—	2	—
18	Hospital insurance premiums	—	—	—	—
19	Other taxes	488	—	416	195
20	Total taxes	72,079	18,088	152,477	119,339
	Privileges, licences and permits:				
21	Liquor control and regulation	4,993	23	226	355
22	Motor vehicles	4,151	1,034	7,382	7,284
23	Natural resources	3,770	34	1,471	6,083
24	Other	1,341	175	1,424	1,800
25	Total privileges, licences and permits	14,255	1,266	10,503	15,543
26	Sales and services	6,586	3,375	14,115	9,085
27	Fines and penalties	767	199	934	932
28	Interest, discount, premium and foreign exchange	585	1,330	13,345	2,860
	Contribution from enterprises:				
29	Liquor boards and commissions	5,539	2,309	16,878	12,823
30	Other enterprise remittances	38	152	333	474
31	Total contributions from enterprises	5,577	2,461	17,211	13,297
32	Other revenue	1,600	121	676	962
33	Gross revenue from own sources	101,449	26,840	209,261	162,068
34	Federal enterprises - In lieu of taxes	11	4	1,248	—
35	Provincial enterprises - In lieu of taxes	—	—	826	—
36	Sub-totals	101,460	26,844	211,335	162,068
	Deduct:				
37	Revenue derived from expenditure functions	2,468	1,432	2,594	1,040
38	Interest revenue (contra debt charges)	555	1,324	12,296	2,732
39	Sub-totals	98,437	24,088	196,445	158,296
	Transfers from the federal government:				
40	Grants-in-aid and shared-cost contributions	64,190	12,677	85,698	66,214
41	Unconditional transfers	79,095	15,138	88,247	71,563
42	Totals	241,722	51,903	370,390	296,073
43	Total consolidated provincial-local revenue				

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
153,732	276,577	22,259	15,581	39,932	64,033	—	—	596,020	1
527,574	551,004	53,728	48,587	79,792	142,852	—	—	1,461,957	2
18,112	24,973	1,929	1,346	3,603	4,953	—	—	58,221	3
77,704	723	—	—	—	—	—	—	28,427	4
544,338	993,202	93,410	119,706	164,499	248,096	741	684	2,251,123	5
..	...	—	...	...	...	...	...	9,025	6
43,177	132,514	8,106	7,587	10,133	6,712	...	18	212,950	7
123,269	29,108	9,281	7,146	15,657	19,529	85	52	205,411	8
..	28	—	11	...	...	...	12	2,566	9
465,544	442,417	40,052	52,374	—	167,207	—	—	1,259,626	10
117,717	307,134	40,757	36,486	50,730	66,271	769	1,053	792,909	11
—	—	—	—	—	—	130	—	837	12
20,717	25,334	1,653	431	1,452	2,544	15	—	53,427	13
38,767	19,465	8,286	4,142	—	—	—	—	75,633	14
52,631	—	4,502	3,240	—	2,736	—	—	63,851	15
795,776	794,350	95,250	96,673	52,182	238,758	914	1,053	2,246,283	16
35,883	59,638	—	—	1	13,763	—	—	109,287	17
—	182,770	13,122	18,425	—	11,266	—	—	225,583	18
10,050	16,574	2,190	1,632	1,996	355	3	—	33,899	19
2,279,615	3,061,461	299,275	316,694	367,795	750,317	1,743	1,819	7,440,752	20
14,006	33,446	3,318	193	1,512	794	12	71	68,960	21
119,304	110,386	14,486	10,810	20,075	29,897	275	123	325,217	22
72,315	49,245	5,592	41,391	230,079	93,332	41	48	503,401	23
31,947	25,491	3,038	4,794	12,333	15,899	480	72	98,794	24
147,572	218,568	26,434	57,188	263,999	139,922	808	314	996,372	25
60,759	152,506	25,438	32,485	47,019	56,257	457	391	408,473	26
17,706	41,040	2,717	3,669	6,104	7,642	58	51	81,819	27
12,710	91,724	14,492	41,491	28,655	10,463	117	92	217,864	28
74,153	116,789	20,093	23,934	37,847	49,952	1,130	1,636	363,083	29
5,899	419	2,363	12,393	17,332	1,936	—	—	41,339	30
80,052	117,208	22,456	36,327	55,179	51,888	1,130	1,636	404,422	31
28,728	56,554	5,387	5,259	9,939	4,551	393	128	114,298	32
2,727,142	3,739,061	396,199	493,113	778,690	1,021,040	4,706	4,431	9,664,000	33
1,581	5,153	57	37	—	665	—	—	8,755	34
130	8,230	1,542	2,396	1,443	2,269	—	—	16,836	35
2,728,853	3,752,444	397,798	495,546	780,133					

TABLE 7. Consolidated Provincial-Local Expenditure
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1967

No.	Function	Provincial-Local			
		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	General government	14,795	2,919	17,529	15,609
2	Protection of persons and property	7,808	1,574	17,562	13,580
3	Transportation and communications	59,069	12,954	67,103	78,869
4	Sanitation and waste removal	3,321	470	11,289	7,585
5	Health	47,516	8,004	72,183	56,891
6	Social welfare	40,719	7,816	26,661	18,730
7	Recreational and cultural services	6,975	1,255	5,059	5,884
8	Education	82,717	14,184	127,968	94,131
9	Natural resources and primary industries	13,481	2,546	14,394	13,500
10	Trade and industrial development	7,377	655	3,537	1,650
11	Local government planning and development	913	89	563	1,511
12	Debt charges (excluding retirements)	20,611	5,536	25,312	23,453
13	Contributions to enterprises	6,033	35	3,559	6,629
	Other expenditure:				
14	Housing	2,672	1	162	206
15	Home owners' subsidies	-	-	-	-
16	Emergency measures	119	25	174	159
17	Provision for reserves	657	106	1,217	10
18	Special projects	-	-	-	-
19	Other	1,091	13	2,882	1,249
20	Total other expenditures	4,539	145	4,435	1,624
21	Totals	315,874	58,182	397,154	339,468
22	Total consolidated provincial-local expenditure				

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
184,463	195,531	23,736	25,612	31,160	55,117	1,570	1,884	570,945	1
309,218	304,850	30,152	25,676	63,399	77,193	574	1,912	753,498	2
370,117	568,748	78,760	98,941	162,968	153,104	2,428	664	1,653,725	3
143,975	191,424	16,473	15,967	37,078	43,730	178	356	471,846	4
629,221	799,277	85,988	124,281	170,705	187,880	1,085	3,230	2,186,261	5
387,293	234,625	30,098	34,032	78,384	82,571	635	784	942,348	6
64,336	115,461	24,588	19,027	30,779	40,762	304	877	315,307	7
1,047,661	1,651,781	152,297	177,113	406,135	348,045	4,496	4,275	4,110,803	8
116,539	93,192	27,390	24,592	39,670	52,267	113	124	397,808	9
13,283	14,540	5,095	2,217	4,419	4,396	117	154	57,440	10
3,743	9,571	1,401	1,968	2,879	2,460	172	41	25,321	11
259,992	206,575	22,676	10,663	3,941	25,673	375	436	595,055	12
--	13,013	1,926	793	2,798	1,139	--	5	35,930	13
9,219	4,266	111	74	1,105	10,000	466	712	28,995	14
--	--	--	8,577	11,846	41,491	--	--	61,914	15
1,946	2,174	298	104	803	740	2	13	6,557	16
3,577	17,869	3,281	4,451	4,039	11,453	1	32	46,693	17
--	3,907	--	--	--	--	--	--	3,907	18
211,917	52,800	5,410	2,963	6,432	6,819	140	263	291,979	19
226,659	81,016	9,100	16,169	24,226	70,503	609	1,020	440,045	20
3,646,520	4,480,604	509,680	577,051	1,058,541	1,144,840	12,656	15,762		21
								12,556,332	22



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TABLE 8. Reconciliation of Consolidated Government Revenue and Expenditure with Source Statistics

For Fiscal Year Ended Nearest to December 31, 1967

	Total	Federal	Provincial	Local
	thousands of dollars			
<u>Revenue</u>				
Net general revenue per source documents	20,884,892	10,375,662	7,010,847	3,498,383
Deduct:				
Inter-government transfers eliminated from revenue of receiving governments (Table 5 I)	1,054,769	—	786,053	268,716
Sub-totals		10,375,662	6,224,794	3,229,667
Total consolidated government revenue as per Table 1	19,830,123			
Total provincial-local revenue per Table 1 (excluding federal conditional and unconditional grants)			9,454,461	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2)			1,324,285	
Conditional grants from federal to local (Table 5 III col. 4)			26,443	
Unconditional grants from federal to provincial (Table 5 I Col. 1)			786,053	
Unconditional grants from federal to local (Table 5 I Col. 3)			37,500	
Total consolidated provincial-local revenue as per Table 6			11,628,742	
<u>Expenditure</u>				
Cost of services provided per source documents	25,734,335	11,075,077	8,800,753	5,858,505
Deduct:				
Inter-government transfers eliminated from expenditure of paying governments (Table 5 II)	1,050,484	791,947	258,537	—
Inter-government transfers eliminated from expenditure of receiving governments (Table 5 III)	3,197,236	2,119	1,347,557	1,847,560
Sub-totals		10,281,011	7,194,659	4,010,945
Total consolidated government expenditure as per Table 2	21,486,615			
Total provincial-local expenditure per Table 2 (excluding federal conditional grants)			11,205,604	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2)			1,324,285	
Conditional grants from federal to local (Table 5 III Col. 4)			26,443	
Total consolidated provincial-local expenditure as per Table 7			12,556,332	