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CONSOLIDATED GOVERNMENT FINANCE
FEDERAL, PROVINCIAL AND LOCAL GOVERNMENTS
REVENUE AND EXPENDITURE

1968

(Fiscal Year Ended Nearest to December 31, 1968)

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SYMBOLS

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

- , not reportable.
- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- less than three firms reporting.
- P preliminary figures.
- r revised figures.
- x confidential to meet secrecy requirements of the Statistics Act.

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, 1968. 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, 1968"; 68-207 "Provincial Government Finance, 1968"; and 68-204 "Local Government Finance, 1968". 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 difference 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).

(1) At press time final data on local governments was not available. Thus, data which will be published in Local Government Finance, actual (Catalogue No. 68-204) might differ somewhat from corresponding data used in this publication; such differences are not significant.

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 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 and services. These are generally not identifiable, with two relatively significant exceptions, namely:

The sale by the federal government of R.C.M.P. services to several of the provinces amounting to \$31,157,000 which is included in federal revenue "Sales and services" and in provincial expenditure "Protection of persons and property." Also, the purchase by the federal government of manpower training services from the provinces amounting to \$73,942,000 is included in provincial revenue "Sales and services" and in federal expenditure "Education". 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 local data source document "Local Government Finance" (Catalogue No. 68-204).

Table 3. 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 3 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 4 and 5. 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 6. 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 3.

BILLIONS OF DOLLARS

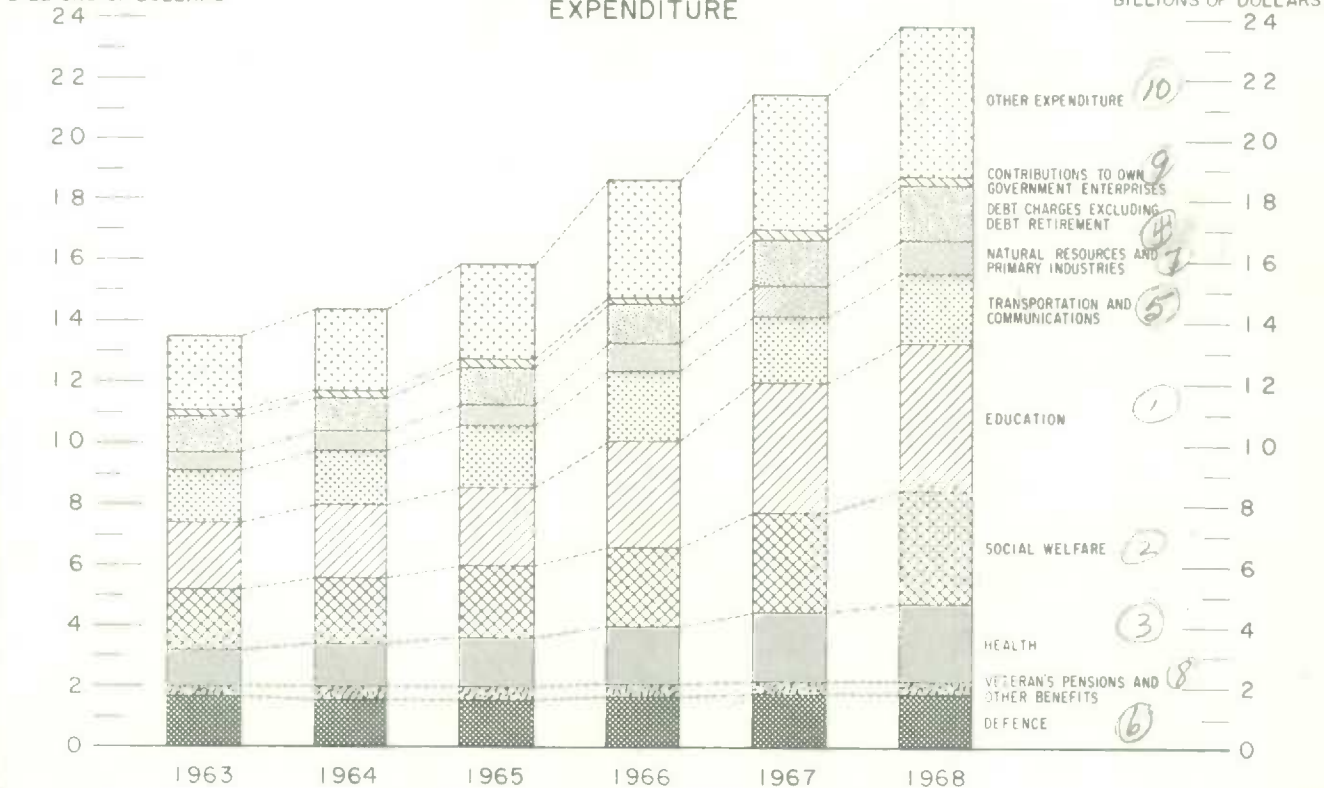


TABLE 1. Consolidated Government Revenue
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1968

Source	Total	Federal	Provincial- Local
thousands of dollars			
Taxes:			
Income:			
Corporations	2,873,366	2,213,040	660,326
Individuals	6,098,732	4,334,430	1,764,302
On certain payments and credits to non-residents	205,566	205,566	—
On premiums of insurance companies	65,981	—	65,981
Other, on corporations	43,989	—	43,989
Real property	2,531,422	—	2,531,422
Personal property	—	—	—
Business	236,656	—	236,656
Special assessments (owners' share)	227,631	—	227,631
Poll	2,870	—	2,870
Sales:			
General	3,493,849	2,097,963	1,395,886
Motor fuel and fuel oil	944,309	—	944,309
Alcoholic beverages	1,024	—	1,024
Amusements and admissions	59,191	—	59,191
Tobacco	137,676	—	137,676
Other commodities and services	59,719	—	59,719
Total sales taxes	4,695,768	2,097,963	2,597,805
Excise duties and special excise taxes	884,706	884,706	—
Customs import duties	761,681	761,681	—
Estate taxes and succession duties	234,311	112,377	121,934
Hospital insurance premiums	354,256	—	354,256
Other taxes	55,786	9,428	46,358
Total taxes	19,272,721	10,619,191	8,653,530
Privileges, licences and permits:			
Liquor control and regulation	84,613	—	84,613
Motor vehicles	324,782	—	324,782
Natural resources	608,558	12,623	595,935
Other	140,735	16,300	124,435
Total privileges, licences and permits	1,158,688	28,923	1,129,765
Sales and services	752,919	235,074	517,845
Fines and penalties	89,116	5,568	83,548
Interest, discount, premium and foreign exchange	839,201	497,090	342,111
Contribution from enterprises:			
Liquor boards and commissions	388,241	—	388,241
Other enterprise remittances	249,566	200,253	49,313
Total contributions from enterprises	637,807	200,253	437,554
Bullion and coinage	78,147	78,147	—
Postal services	363,487	363,487	—
Other revenue	147,657	5,075	142,582
Gross revenue from own sources	23,339,743	12,032,808	11,306,935
Federal enterprises — in lieu of taxes	8,023	—	8,023
Provincial enterprises — in lieu of taxes	13,279	—	13,279
Sub-totals	23,361,045	12,032,808	11,328,237
Deduct:			
Revenue derived from expenditure functions	38,150	5,901	32,249
Interest revenue (contra debt charges)	725,617	412,580	313,037
Totals		11,614,327	10,381,951
Total consolidated government revenue	22,597,278		

TABLE 2. Consolidated Government Expenditure
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1968

Function	Total	Federal	Provincial- Local
thousands of dollars			
General government	1,334,688	688,033	646,655
Protection of persons and property	1,089,160	244,689	844,471
Transportation and communications	2,340,753	592,577	1,748,176
Sanitation and waterworks	547,194	9,756	537,438
Health	2,591,176	736,883	1,854,293
Social welfare	3,676,953	2,852,144	824,809
Recreational and cultural services	434,817	86,060	348,757
Education	4,806,882	589,145	4,217,737
Natural resources and primary industries	1,083,796	690,328	393,468
Trade and industrial development	257,249	195,483	61,766
National capital region planning and development	19,928	19,928	-
Local government planning and development	26,937	-	26,937
Defence services and mutual aid	1,796,956	1,796,956	-
Veterans' pensions and other benefits	427,897	427,897	-
Debt charges (excluding retirement)	1,778,757	1,074,371	704,386
Contributions to enterprises	261,916	224,995	36,921
International co-operation and assistance	149,214	149,214	-
Other expenditure:			
Citizenship and immigration	33,475	33,475	-
External affairs	61,164	61,164	-
Postal services	430,608	430,608	-
Royal Canadian mint	4,379	4,379	-
Housing research and slum clearance	58,096	30,022	28,074
Home owners' subsidies	26,356	-	26,356
Provision for reserves	76,535	-	76,535
Special projects	-	-	-
Other	490,501	361,523	128,978
Total other expenditures	1,181,114	921,171	259,943
Totals		11,299,630	12,505,757
Total consolidated government expenditure	23,805,387		

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, 1968

Source	Total	Federal	Provincial- Local
Taxes:			
Income:			
Corporations	12.7	19.1	6.0
Individuals	27.0	37.2	16.0
On certain payments and credits to non-residents	0.9	1.8	—
On premiums of insurance companies	0.3	—	0.6
Other, on corporations	0.2	—	0.4
Real property	11.2	—	23.0
Personal property	—	—	—
Business	1.0	—	2.1
Special assessments (owners' share)	1.0	—	2.1
Sales:			
General	15.5	18.1	12.7
Motor fuel and fuel oil	4.2	—	8.6
Amusements and admissions	0.3	—	0.5
Tobacco	0.6	—	1.2
Other commodities and services	0.3	—	0.6
Excise duties and special excise taxes	3.9	7.6	—
Custom import duties	3.4	6.6	—
Estate taxes and succession duties	1.0	1.0	1.2
Hospital insurance premiums	1.6	—	3.2
Other taxes	0.3	0.1	0.5
Total taxes	85.4	91.5	78.7
Total privileges, licences and permits	5.1	0.2	10.3
Sales and services	3.3	2.0	4.7
Fines and penalties	0.4	0.1	0.8
Total contributions from enterprises	2.8	1.7	4.0
Other revenue	3.0	4.5	1.5
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, 1968

Function	Total	Federal	Provincial- Local
General government	5.6	6.1	5.2
Protection of persons and property	4.6	2.2	6.8
Transportation and communications	9.8	5.2	14.0
Sanitation and waterworks	2.3	0.1	4.3
Health	10.9	6.5	14.8
Social welfare	15.4	25.2	6.6
Recreational and cultural services	1.8	0.8	2.8
Education	20.2	5.2	33.7
Natural resources and primary industries	4.6	6.1	3.1
Trade and industrial development	1.1	1.7	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	7.5	15.9	—
Veterans' pensions and other benefits	1.8	3.8	—
Debt charges (excluding retirements)	7.5	9.5	5.6
Contributions to enterprises	1.1	2.0	0.3
International co-operation and assistance	0.6	1.3	—
Total other expenditures	5.0	8.2	2.2
Totals	100.0	100.0	100.0

TABLE 5. Analysis of Inter-government Transfers
For Fiscal Year Ended Nearest to December 31, 1968

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	808,802	-	-	-
Share of income tax on power utilities	20,946	-	-	-
Statutory subsidies and unconditional grants	31,684	-	3,355	231,014
Grants-in-lieu of municipal taxes on federal and provincial property	1,320	-	38,755	18,464
Totals	862,752	-	42,110	249,478
Total eliminated from revenue of receiving governments				1,154,340

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	639,272	-	-
Share of income tax on power utilities	20,984	-	-
Statutory subsidies and unconditional grants	31,744	-	266,306
Special payments	-	1,611	-
Compensation due to withdrawal from joint programs	186,925	-	-
Grants-in-lieu of municipal taxes on federal and provincial property	1,320	46,017	133,210
Totals	880,245	47,628	399,516
Total eliminated from expenditure of paying governments			1,327,389

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	—	587	—	688	597
Protection of persons and property	—	4,188	187	145	8,888
Transportation and communications	188	64,837	7,251	23,434	264,807
Sanitation and waterworks	—	—	—	9,756	27,760
Health	21	660,763	13,611	123	8,820
Social welfare	—	290,089	1,397	3	98,205
Recreation and cultural services	—	6,363	316	357	4,170
Education	3,350	400,947	—	2,897	1,639,667
Natural resources and primary industries	2,035	44,142	16,007	—	—
Other expenditures.....	402	3,162	139	3,873	15,182
Totals	5,996	1,475,078	38,908	41,276	2,068,096
Total eliminated from revenue and expenditure of receiving governments					3,629,354

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

For Fiscal Year Ended Nearest to December 31, 1968

No.	Source	Provincial-Local			
		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	8,267	1,054	11,197	8,170
2	Individuals	13,829	2,668	29,335	21,253
3	On premiums of insurance companies	751	170	1,571	1,233
4	Other, on corporations	—	—	—	—
5	Real property(1)	5,951	5,927	59,185	34,707
6	Personal property	—	—	—	—
7	Business	2,384	—	2,381	—
8	Special assessments (owners' share)	274	26	1,023	63
9	Poll	558	29	2,258	—
	Sales:				
10	General	35,301	4,710	28,664	38,060
11	Motor fuel and fuel oil	19,375	5,025	31,507	26,360
12	Alcoholic beverages	—	781	—	—
13	Amusements and admissions	176	132	718	505
14	Tobacco	4,019	842	—	2,739
15	Other commodities and services	28	—	706	—
16	Total sales taxes	58,899	11,490	61,595	67,664
17	Succession duties	—	—	—	—
18	Hospital insurance premiums	—	—	—	—
19	Other taxes	1,044	262	491	132
20	Total taxes	91,957	21,626	169,036	133,272
	Privileges, licences and permits:				
21	Liquor control and regulation	5,510	24	229	427
22	Motor vehicles	4,603	1,238	9,218	7,614
23	Natural resources	3,531	47	1,530	4,766
24	Other	1,431	313	1,650	1,385
25	Total privileges, licences and permits	15,075	1,622	12,627	14,192
26	Sales and services	11,202	5,363	16,262	14,323
27	Fines and penalties	872	137	1,267	1,278
28	Interest, discount, premium and foreign exchange	2,232	1,862	18,158	3,438
	Contribution from enterprises:				
29	Liquor boards and commissions	6,296	2,582	19,737	16,999
30	Other enterprise remittances	38	—	241	180
31	Total contributions from enterprises	6,334	2,582	19,978	17,179
32	Other revenue	5,206	372	1,259	1,692
33	Gross revenue from own sources	132,878	33,564	238,587	185,324
34	Federal enterprises - In lieu of taxes	2	5	1,747	—
35	Provincial enterprises - In lieu of taxes	—	—	966	—
36	Sub-totals	132,880	33,569	241,300	185,324
	Deduct:				
37	Revenue derived from expenditure functions	2,605	2,087	855	1,157
38	Interest revenue (contra debt charges)	2,203	1,851	16,901	3,318
39	Sub-totals	128,072	29,631	223,544	180,849
	Transfers from the federal government:				
40	Grants-in-aid and shared-cost contributions	65,173	13,737	88,913	69,456
41	Unconditional transfers	83,229	15,237	90,844	80,119
42	Totals	276,474	58,605	403,301	330,436
43	Total consolidated provincial-local revenue				

(1) Includes personal property taxes where applicable.

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

For Fiscal Year Ended Nearest to December 31, 1968

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
184,512	304,679	24,830	19,596	49,858	48,163	—	—	660,326	1
696,983	620,476	64,655	54,978	98,334	161,791	—	—	1,764,302	2
21,484	27,729	2,073	1,884	3,889	5,197	—	—	65,981	3
43,434	555	—	—	—	—	—	—	43,989	4
611,647	1,106,653	112,322	127,457	190,451	275,856	630	636	2,531,422	5
—	—	—	—	—	—	—	—	—	6
47,407	148,903	8,440	8,916	10,798	7,405	—	22	236,656	7
137,428	33,052	8,044	7,545	16,252	23,779	89	56	227,631	8
—	—	—	13	—	—	—	12	2,870	9
489,297	493,087	62,030	65,470	—	179,267	—	—	1,395,886	10
264,269	366,182	41,813	46,754	69,979	70,178	1,434	1,433	944,309	11
—	—	—	—	—	—	243	—	1,024	12
20,364	30,305	1,941	550	1,706	2,775	19	—	59,191	13
60,294	55,234	8,489	6,059	—	—	—	—	137,676	14
48,583	—	4,071	3,389	—	2,942	—	—	59,719	15
882,807	944,808	118,344	122,222	71,685	255,162	1,696	1,433	2,597,805	16
38,751	68,472	—	1	2	14,708	—	—	121,934	17
—	257,027	13,515	18,437	12,842	52,435	—	—	354,256	18
14,614	20,935	2,447	2,528	3,531	371	3	—	46,358	19
2,479,057	3,533,289	354,670	363,577	457,642	844,867	2,418	2,159	8,653,530	20
31,899	40,372	3,402	243	1,582	824	20	81	84,613	21
32,140	137,479	12,760	13,995	22,812	32,042	376	205	324,782	22
68,948	54,130	6,221	38,376	294,353	126,952	46	35	595,935	23
33,946	42,930	3,870	4,784	15,414	18,497	136	79	124,435	24
214,233	274,911	26,253	57,398	334,161	178,315	578	400	1,129,765	25
93,985	164,254	30,867	33,435	57,439	89,053	1,065	597	517,845	26
20,059	36,423	2,971	4,505	7,462	8,445	87	42	83,548	27
21,471	139,212	18,962	43,484	61,992	30,821	189	290	342,111	28
43,268	153,641	22,071	25,147	39,930	55,360	1,383	1,827	388,241	29
5,230	—	4,152	12,226	25,168	2,078	—	—	49,313	30
48,498	153,641	26,223	37,373	65,098	57,438	1,383	1,827	437,554	31
32,254	71,002	7,439	5,630	11,402	-6,095	57	174	142,582	32
3,109,567	4,372,732	467,385	545,402	995,196	1,215,034	5,777	5,489	11,306,935	33
1,809	3,038	474	181	—	767	—	—	8,023	34
198	5,375	2,178	2,001	168	2,393	—	—	13,279	35
3,111,574	4,381,145	470,037	547,584	995,364	1,218,194	5,777	5,489	11,328,237	36
2,828	7,877	1,215	1,786	6,158	5,681	—	—	32,249	37
17,168	127,675	16,335	41,417	58,549	27,152	182	286	313,037	38
3,091,578	4,245,593	452,487	504,381	930,657	1,185,361	5,595	5,203	10,982,951	39
178,856	611,541	82,485	93,737	141,214	166,752	1,533	2,947	1,516,354	40
472,126	54,002	50,543	21,501	20,682	4,313	5,819	6,447	904,362	41
3,742,560	4,911,136	585,515	619,619	1,092,553	1,356,426	12,947	14,597		42
								13,404,167	43

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

For Fiscal Year Ended Nearest to December 31, 1968

No.	Function	Provincial-Local			
		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	General government	12,838	2,941	18,347	15,305
2	Protection of persons and property	9,308	1,622	19,432	16,131
3	Transportation and communications	63,526	11,942	76,175	57,214
4	Sanitation and waterworks	10,264	328	10,796	10,635
5	Health	52,922	8,657	82,769	62,942
6	Social welfare	44,222	6,600	30,012	26,046
7	Recreational and cultural services	3,246	904	5,694	5,046
8	Education	74,782	17,918	150,397	123,346
9	Natural resources and primary industries	13,548	2,285	14,181	16,140
10	Trade and industrial development	1,652	756	8,379	2,785
11	Local government planning and development	1,793	30	1,842	3,349
12	Debt charges (excluding retirements)	28,031	6,476	30,366	26,354
13	Contributions to enterprises	7,916	153	1,555	1,180
	Other expenditure:				
14	Housing	2,465	1	423	-
15	Home owners' subsidies	-	-	-	-
16	Provision for reserves	406	-	1,413	214
17	Special projects	-	-	-	-
18	Other	2,736	- 73	2,761	580
19	Total other expenditures	5,607	- 72	4,597	794
20	Totals	329,655	60,540	454,542	367,268
21	Total consolidated provincial-local expenditure				

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

For Fiscal Year Ended Nearest to December 31, 1968

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
199,312	237,590	25,538	27,125	37,142	66,836	1,777	3,179	647,930	1
234,676	351,781	33,129	28,493	72,275	78,910	945	2,102	848,804	2
471,407	660,759	82,167	106,751	150,576	153,753	1,239	938	1,936,447	3
178,875	197,996	26,060	18,210	41,703	51,713	232	382	547,194	4
667,664	942,965	94,106	137,550	214,331	245,421	2,159	3,693	2,515,179	5
470,672	285,034	38,544	33,944	71,678	106,616	866	667	1,114,901	6
94,949	129,617	19,050	24,204	32,484	39,134	326	823	355,477	7
1,119,332	1,891,458	185,864	188,977	433,878	425,624	5,128	4,877	4,621,581	8
125,765	115,646	32,126	29,833	50,888	36,561	111	526	437,610	9
16,268	14,981	5,714	2,269	4,469	5,700	153	204	63,331	10
3,248	8,505	3,371	2,035	3,046	1,286	160	23	28,688	11
291,217	245,303	21,520	12,165	18,055	23,190	457	1,252	704,386	12
—	18,437	4,362	951	2,103	2,289	—	1	38,947	13
8,666	6,666	—	38	1,995	8,844	219	1,316	30,633	14
—	—	—	8,696	13,012	4,648	—	—	26,356	15
6,632	43,615	3,061	3,997	4,155	13,034	3	5	76,535	16
—	—	—	—	—	—	—	—	—	17
76,437	16,377	7,682	2,150	13,029	6,342	1	90	128,112	18
91,735	66,658	10,743	14,881	32,191	32,868	223	1,411	261,636	19
3,965,120	5,166,730	582,294	627,388	1,164,819	1,269,901	13,776	20,078		20
								14,022,111	21

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

For Fiscal Year Ended Nearest to December 31, 1968

	Total	Federal	Provincial	Local
	thousands of dollars			
<u>Revenue</u>				
Net general revenue per source documents	23,751,618	11,614,327	8,270,711	3,866,580
Deduct:				
Inter-government transfers eliminated from revenue of receiving governments (Table 5 I)	1,154,340	—	862,752	291,588
Sub-totals		11,614,327	7,407,959	3,574,992
Total consolidated government revenue as per Table 1	22,597,278			
Total provincial-local revenue per Table 1 (excluding federal conditional and unconditional grants)			10,982,951	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2)			1,475,078	
Conditional grants from federal to local (Table 5 III col. 4)			41,276	
Unconditional grants from federal to provincial (Table 5 I Col. 1)			542,752	
Unconditional grants from federal to local (Table 5 I Col. 3)			42,110	
Total consolidated provincial-local revenue as per Table 6			13,460,167	
<u>Expenditure</u>				
Cost of services provided per source documents	28,762,130	12,233,499	9,985,753	6,542,878
Deduct:				
Inter-government transfers eliminated from expenditure of paying governments (Table 5 II)	1,327,389	927,873	399,516	—
Inter-government transfers eliminated from expenditure of receiving governments (Table 5 III)	3,629,354	5,996	1,513,986	2,109,372
Sub-totals		11,299,630	8,072,251	4,433,506
Total consolidated government expenditure as per Table 2	23,805,387			
Total provincial-local expenditure per Table 2 (excluding federal conditional grants)			12,505,757	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2)			1,475,078	
Conditional grants from federal to local (Table 5 III Col. 4)			41,276	
Total consolidated provincial-local expenditure as per Table 7			14,022,111	

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