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ADDENDUM

CONSOLIDATED GOVERNMENT FINANCE
1969

Starting with the 1973 issue of the above publication pertaining to data for the fiscal years of the various governments ending closest to December 31, 1970, tables will be provided giving cross-classifications of the data appearing in the main tables according to the principal revenue sources and expenditure objects of the System of National Accounts as they appear in Statistics Canada, National Income and Expenditure Accounts, (Cat. No. 13-001). Separate tables will also be included reconciling the data thus cross-classified to the corresponding quantities of the System of National Accounts.

To acquaint users with these new tables, the Governments Division has assembled the information in question for the fiscal years ending closest to December 31, 1969. The tables summarizing this information thus constitute an addendum to the most recent issue of the publication.

Most of the explanatory notes pertaining to the content of these tables can be found in the publications of the Governments Division entitled Federal Government Finance (Cat. No. 68-211), Provincial Government Finance (Cat. No. 68-207), and Local Government Finance (68-204).

There are, however, certain features of these tables that are peculiar to the presentation of data on a consolidated basis. The System of National Accounts recognizes six sub-sectors of government, namely federal, provincial-territorial, local, hospitals, Canada Pension Plan and Quebec Pension Plan. The Canadian System of Governments Financial Management Statistics, in which the data appearing in the main tables of Consolidated Government Finance are cast, recognizes three levels of governments, namely federal, provincial-territorial, and local. Hospitals which are government owned and operated belong to the levels of government that own and operate them. The Canada and Quebec pension plans are presently excluded from the government universe of the financial management series. These differences are taken into account in the cross-classification and reconciliation tables for hospitals and in the reconciliation tables for the two universal pension plans.

TABLE 8. Economic Classification of Consolidated Government Revenue
(After Elimination of Intergovernment Transfers)

For the Fiscal Year Ended Nearest to December 31, 1969

Source classification	Total consoli- dated government revenue per Table 1	Economic classification					
		Direct taxes		Indirect taxes	Trans- fers from persons	Investment income	Other revenue
		Persons	Business				
thousands of dollars							
Taxes:							
Income:							
Corporations	3,700,667	-	3,700,667	-	-	-	-
Individuals	7,730,564	7,730,564	-	-	-	-	-
On certain payments and credits to non- residents	248,511	-	248,511	-	-	-	-
On premiums of insurance companies	66,101	-	-	66,101	-	-	-
Other, on corporations	53,921	-	-	53,921	-	-	-
Real property	2,828,897	-	-	2,828,897	-	-	-
Business	261,677	-	-	261,677	-	-	-
Special assessments (owner's share)	232,461	-	-	232,461	-	-	-
Poll	3,030	-	-	-	3,030	-	-
Sales:							
General	3,973,603	-	-	3,973,603	-	-	-
Motor fuel and fuel oil	1,020,956	-	-	1,020,956	-	-	-
Alcoholic beverages	1,089	-	-	1,089	-	-	-
Amusements and admissions	52,053	-	-	52,053	-	-	-
Tobacco	171,365	-	-	171,365	-	-	-
Other commodities and services	64,115	-	-	64,115	-	-	-
Total sales taxes	5,283,181	-	-	5,283,181	-	-	-
Excise duties and special excise taxes	894,216	-	-	894,216	-	-	-
Customs import duties	818,283	-	-	818,283	-	-	-
Estate taxes and succession duties	241,170	241,170	-	-	-	-	-
Hospital insurance premiums	657,251	-	-	-	657,251	-	-
Other taxes	64,879	-	-	64,879	-	-	-
Total taxes	23,084,809	7,971,734	3,949,178	10,503,616	660,281	-	-
Privileges, licences and permits:							
Liquor control and regulation	89,297	-	-	88,742	555	-	-
Motor vehicles	363,161	-	-	191,309	164,804	-	7,048
Natural resources	637,582	-	74,295	116,407	22,771	352,302	71,807
Other	155,255	4,403	-	82,826	2,317	-	65,709
Total privileges, licences and permits	1,245,295	4,403	74,295	479,284	190,447	352,302	144,564
Sales and services	979,233	-	395	26,513	15,224	16,571	920,530
Fines and penalties	100,069	1,253	883	25,408	72,304	-	221
Interest, discount, premium and foreign ex- change	1,082,267	1	-	38,385	-	1,043,669	212
Contributions from enterprises:							
Liquor boards and commissions	416,259	-	-	416,259	-	-	-
Other enterprise remittances	285,291	-	-	-	-	285,291	-
Total contributions from enterprises	701,550	-	-	416,259	-	285,291	-
Bullion and coinage	19,940	-	-	-	-	-	19,940
Postal services	430,628	-	-	-	-	-	430,628
Other revenue	142,719	2	-	4,569	483	6	137,659
Gross revenue from own sources	27,786,510	7,977,393	4,024,751	11,494,034	938,739	1,697,839	1,653,754
Federal enterprises in lieu of taxes	14,749	-	-	14,749	-	-	-
Provincial enterprises in lieu of taxes ..	21,130	-	-	21,130	-	-	-
Total consolidated government revenue	27,822,389	7,977,393	4,024,751	11,529,913	938,739	1,697,839	1,653,754

TABLE 9. Economic Classification of Consolidated Government Expenditure
(After Elimination of Intergovernment Transfers)

Fiscal Year Ended Nearest to December 31, 1969

Functional classification	Total consoli- dated government expen- diture per Table 2	Economic classification					
		Purchases of goods and services	Transfer payments to:				Other expendi- ture
			Persons	Business	Hospi- tals(1)	Non- residents	
thousands of dollars							
General government	1,443,232	1,396,216	4,438	6,836	—	—	35,742
Protection of persons and property	1,227,046	1,228,088	21,179	—	—	—	— 22,221
Transportation and communications	2,461,737	2,368,898	8,397	119,141	—	—	— 34,699
Sanitation and waste removal	525,162	550,716	—	—	—	—	— 25,554
Health	3,386,116	1,167,653	93,133	—	2,104,000	—	21,330
Social welfare	4,015,233	349,224	3,487,320	54,980	—	20,900	102,809
Recreational and cultural services	483,075	444,439	38,108	62	—	—	466
Education	5,554,087	4,459,031	1,052,506	1,334	—	—	41,216
Natural resources and primary industries	1,348,436	792,754	41,385	463,399	—	—	50,898
Trade and industrial development	302,477	257,024	3,369	40,856	—	—	1,228
National capital region planning and develop- ment	17,170	17,170	—	—	—	—	—
Local government planning and development	40,988	34,605	1,154	1,289	—	—	3,940
Defence services and mutual aid	1,814,664	1,814,245	419	—	—	—	—
Veterans' pensions and other benefits	424,258	100,982	306,149	—	—	17,127	—
Debt charges (excluding retirement)	2,889,595	23,038	2,814,133	1,962	—	—	50,462
Contributions to enterprises	303,169	1,390	—	20,023	—	—	281,756
International co-operation and assistance	180,650	180,447	203	—	—	—	—
Other expenditure:							
Citizenship and immigration	28,901	24,360	4,430	—	—	—	111
External affairs	71,129	64,657	6,472	—	—	—	—
Postal services	463,172	47,005	—	—	—	—	416,167
Housing research and slum clearance	83,979	39,425	2,473	10,804	—	—	31,277
Home owners' subsidies	201,580	33	123,847	77,700	—	—	—
Provision for reserves	70,786	—	—	—	—	—	70,786
Other	529,258	465,887	75,617	77	—	—	— 12,323
Total other expenditure	1,448,805	641,367	212,839	88,581	—	—	506,018
Consolidated Government Expenditure	27,865,900	15,827,287	8,084,732	798,463	2,104,000	38,027	1,013,391

(1) Hospitals, other than those owned and operated by the federal and provincial levels of government, are deemed to constitute a separate sub-sector of government for purposes of the system of national accounts; for purposes of the financial management series, however, they are considered to be private institutions, and the government transfer payments they receive are not eliminated on consolidation, but are treated as final expenditure of the paying governments.

TABLE 10. Reconciliation of Gross Consolidated Revenue with Total Revenue on a National Accounts Basis

For the Fiscal Year Ended Nearest to December 31, 1969

Revenue	Gross consoli- dated government revenue	Direct taxes		Indirect taxes	Transfers from persons	Investment income	Other revenue
		Persons	Business				
\$ millions							
As per Table 8	27,822.4	7,977.4	4,024.8	11,529.9	938.7	1,697.8	1,653.8
Add:							
Corporation income tax accruals	3,197.0	—	3,197.0(1)	—	—	—	—
Adjustments to other taxes	7.6	0.4	7.2	—	—	—	—
Contributions to and other income of social insurance programs	837.5	748.2	—	—	—	89.3	—
Contributions to and other income of non- trusted pension plans	906.9	601.2	—	—	—	305.7	—
Unremitted profits of liquor boards	9.0	—	—	9.0	—	—	—
Other additions	451.0	109.7	— 12.3	3.4	2.1	114.6	233.5
Total additions	5,409.0	1,459.5	3,191.9	12.4	2.1	509.6	233.5
Deduct:							
Corporation income tax collections	3,689.4	—	3,689.4(1)	—	—	—	—
Revenue offset against expenditure for National Accounts purposes	1,140.7	4.4	—	— 0.1	—	— 0.1	1,136.5
Revenue from non-productive activities	146.1	—	—	—	—	—	146.1
Adjustments to transfers from other levels of government(2)	174.1	—	—	—	—	—	174.1
Post Office revenue	430.6	—	—	—	—	—	430.6
Other deductions	95.5	— 2.5	74.3	15.4	0.8	7.5	—
Total deductions	5,676.4	1.9	3,763.7	15.3	0.8	7.4	1,887.3
Total Revenue on a National Accounts Basis	27,555.0	9,435.0	3,453.0	11,527.0	940.0	2,200.0	—

(1) Corporation income tax accruals for any particular year are estimated; the difference between corporation income tax accruals and collections still reflected in 1969-70 accelerations of collections initiated in the two previous fiscal years.

(2) To eliminate differences in the corresponding data reported by different levels of government.

Note: The national accounts data to which the gross consolidated government figures are reconciled are aggregates of the related federal and provincial government sub-sectors data for the four quarters corresponding to the fiscal year of these governments (April 1 to March 31) plus the related local government sub-sector calendar year data published in National Income and Expenditure Accounts (Cat. No. 13-001).

TABLE 11. Reconciliation of Gross Consolidated Government Expenditure with
Total Current Expenditure on a National Accounts Basis

For the Fiscal Year Ended Nearest to December 31, 1969

Expenditure	Gross consoli- dated government expendi- ture	Purchases of goods and services	Transfer payments to:				Other expendi- ture
			Persons	Business	Hospitals	Non- resident	
\$ millions							
As per Table 9	27,865.9	15,827.3	8,084.7	798.5	2,104.0	38.0	1,013.
Add:							
Unemployment insurance benefits and expen- diture of social insurance programs	698.4	40.0	759.3	—	—	—	— 100.9
Payments under and contributions to universal pension plans	374.5	124.9	249.6	—	—	—	—
Capital consumption allowances	999.7	1,001.0	—	—	—	—	— 1.3
Accounting adjustments	31.0	8.0	23.0	—	—	—	—
Adjustments to transfers to other levels of government(1)	—	—	—	—	—	—	46.0
Adjustment to reflect CBC deficit payment as a subsidy to business	—	—	—	166.0	—	—	— 166.0
Adjustment to reflect international assis- tance payments as transfers to non-residents	—	— 158.5	—	—	—	158.5	—
Other additions	289.2	268.3	20.4	— 27.4	—	—	27.9
Total additions	2,438.8	1,283.7	1,052.3	138.6	—	158.5	— 194.3
Deduct:							
Post Office expenditure	416.1	—	—	—	—	—	416.1
Expenditure offset by revenue for National Accounts purposes	991.7	991.7	—	—	—	—	—
Capital expenditure	3,103.0	3,103.0	—	—	—	—	—
Deficits of enterprises offset against remitted profits	60.9	—	—	—	—	—	60.9
Expenditure on non-productive activities	206.7	206.7	—	—	—	—	—
Expenditure of non-trusted pension plans in- cluded in gross general expenditure	16.8	—	—	—	—	—	16.8
Contributions to trusted pension plans in- cluded in gross general expenditure	91.3	—	—	—	—	—	91.3
Timing adjustments	77.3	— 36.5	1.9	59.1	—	—	52.8
Accounting adjustments	212.5	81.7	4.7	—	—	—	126.1
Adjustment for transfer to a sub-sector of government other than federal, provincial or local sub-sectors	2,046.0	—	—	—	2,046.0	—	—
Other deductions	259.4	162.4	— 45.6	34.0	58.0	— 4.5	55.1
Total deductions	7,481.7	4,509.0	— 39.0	93.1	2,104.0	— 4.5	819.1
Total Current Expenditure on a National Accounts Basis	22,823.0	12,602.0	9,176.0	844.0	—	201.0	—

(1) To eliminate differences in the corresponding data reported by different levels of government.

Note: See note on Table 10.

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