

# Consolidated government finance

FEDERAL, PROVINCIAL AND  
LOCAL GOVERNMENTS REVENUE  
AND EXPENDITURE

Fiscal year ended nearest  
to December 31, 1969

1969



Statistics Canada Statistique Canada



STATISTICS CANADA

Governments Division

## CONSOLIDATED GOVERNMENT FINANCE

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FEDERAL, PROVINCIAL AND LOCAL GOVERNMENTS  
REVENUE AND EXPENDITURE

1969

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(Fiscal Year Ended Nearest to December 31, 1969)

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## SYMBOLS

The following standard symbols are used in Statistics Canada 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 gross revenue and gross expenditure of the federal, provincial, territorial and local governments in Canada, for the fiscal year ended nearest December 31, 1969. 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 revenue raised and services provided.

Consolidated revenue and expenditure in this report are based on the data published by Statistics Canada in Catalogue Nos. 68-211, Federal Government Finance, 1969, 68-207, Provincial Government Finance, 1969, and 68-204, Local Government Finance, 1969(1).

The above-named basic source publications set out for each level of government the "gross general revenue" and "gross general expenditure". The term "gross" used in the System of Financial Management Statistics means that certain items of revenue and expenditure, which were netted out in the published Public Accounts, financial reports and other source documents, are added back to the relevant classifications. This is done to achieve a degree of intergovernmental comparability which would otherwise be lacking.

In the basic source publications above-named, the term "general" includes current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to federal and provincial special funds, such as: 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.

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 expenditure by all levels of government together, on 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. Accordingly, in the process of elimination, if the intergovernment transfer is to be deducted from the revenue of the receiving government, the amount deducted is that which the receiving government shows as having been received; similarly, if the intergovernment transfer is to be eliminated from the expenditure of the paying government, the amount deducted is that shown by the paying government as having been paid.

It is emphasized that in the consolidation process only true intergovernment transfer payments are eliminated, to avoid double counting. No adjustment is made to revenue or expenditure which arises from intergovernment sale or purchase of goods and 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 assets and liabilities are not included in this report. Increasing incidence and extent of intergovernment financing has caused the whole area of what constitutes government balance sheet transactions to be evaluated and studied. Pending completion of this review, consolidated government balance sheet statistics have been deferred. These statistics are available, as in the past, in Catalogue Nos. 68-211, 68-209 and 68-204 for federal, provincial and local governments, respectively.

(1) At press time final data on local governments was not available. Thus, data which will be published in 68-204, Local Government Finance, 1969, might differ somewhat from corresponding data used in this publication; such differences are not significant.



### 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 \$35,699,000 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 \$109,017,000 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 source document Local Government Finance (Catalogue No. 68-204).

#### Table 3. 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 transfers made by federal and provincial governments in Part II.

Part III of Table 3 is a tabulation of the amounts of grants-in-aid and shared-cost contributions (conditional transfers) which were eliminated from the gross general aggregations in order to arrive at consolidated government revenue and expenditure.

#### Tables 4 and 5. Consolidated Revenue and Expenditure of Provincial-Local Levels

These tables show the components of consolidated revenue and expenditure of provincial-local levels of government after the elimination of conditional and unconditional provincial-local transfers. Federal government conditional and unconditional transfers made to the provincial and local governments remain in these statistics and are identified under items 36 and 37 in Table 4.

#### Table 6. Reconciliation of Consolidated Government Revenue and Expenditure

This table presents a reconciliation between gross general revenue and gross general expenditure of federal, provincial and local governments, as published by Statistics Canada 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.

#### Table 7. Consolidated Government Revenue and Expenditure

This table shows gross general revenue and expenditure (after elimination of intergovernment transfers) by major classification groups, for the years 1965 to 1969 inclusive.

TABLE 1. Consolidated Government Revenue  
(After Elimination of Intergovernment Transfers)

For the Fiscal Year Ended Nearest to December 31, 1969

Source	Provincial-Local levels		All levels	
	Amount (\$000's)	Percentage of total	Amount (\$000's)	Percentage of total
<b>Taxes:</b>				
Income:				
Corporations .....	861,606	6.5	3,700,667	13.3
Individuals .....	2,142,443	16.1	7,730,564	27.8
On certain payments and credits to non-residents .....	—	—	248,511	0.9
On premiums of insurance companies .....	66,101	0.5	66,101	0.2
Other, on corporations .....	53,921	0.4	53,921	0.2
Real property .....	2,828,897	21.3	2,828,897	10.2
Business .....	261,677	2.0	261,677	0.9
Special assessments (owners' share) .....	232,461	1.7	232,461	0.8
Poll .....	3,030	—	3,030	—
Sales:				
General .....	1,679,262	12.6	3,973,603	14.3
Motor fuel and fuel oil .....	1,020,956	7.7	1,020,956	3.7
Alcoholic beverages .....	1,089	—	1,089	—
Amusements and admissions .....	52,053	0.4	52,053	0.2
Tobacco .....	171,365	1.3	171,365	0.6
Other commodities and services .....	64,115	0.5	64,115	0.2
<b>Total sales taxes .....</b>	<b>2,988,840</b>	<b>22.5</b>	<b>5,283,181</b>	<b>19.0</b>
Excise duties and special excise taxes .....	—	—	894,216	3.2
Customs import duties .....	—	—	818,283	3.0
Estate taxes and succession duties .....	140,539	1.1	241,170	0.9
Hospital insurance premiums .....	657,251	4.9	657,251	2.4
Other taxes .....	58,958	0.4	64,879	0.2
<b>Total taxes .....</b>	<b>10,295,724</b>	<b>77.4</b>	<b>23,084,809</b>	<b>83.0</b>
<b>Privileges, licenses and permits:</b>				
Liquor control and regulation .....	89,297	0.7	89,297	0.3
Motor vehicles .....	363,161	2.7	363,161	1.3
Natural resources .....	631,072	4.8	637,582	2.3
Other .....	134,300	1.0	155,255	0.6
<b>Total privileges, licenses and permits .....</b>	<b>1,217,830</b>	<b>9.2</b>	<b>1,245,295</b>	<b>4.5</b>
<b>Sales and services:</b>				
Fines and penalties .....	603,758	4.5	979,233	3.5
Interest, discount, premium and foreign exchange .....	94,708	0.7	100,069	0.4
Contribution from enterprises:	472,672	3.6	1,082,267	3.9
Liquor boards and commissions .....	416,259	3.1	416,259	1.5
Other enterprise remittances .....	38,370	0.3	285,291	1.0
<b>Total contributions from enterprises .....</b>	<b>454,629</b>	<b>3.4</b>	<b>701,550</b>	<b>2.5</b>
Mulion and coinage .....	—	—	19,940	0.1
Postal services .....	—	—	430,628	1.5
Other revenue .....	123,551	0.9	142,719	0.5
<b>Gross revenue from own sources .....</b>	<b>13,262,872</b>	<b>99.7</b>	<b>27,786,510</b>	<b>99.9</b>
Federal enterprises - in lieu of taxes .....	14,749	0.1	14,749	—
Provincial enterprises - in lieu of taxes .....	21,130	0.2	21,130	0.1
<b>Totals .....</b>	<b>13,298,751</b>	<b>100.0</b>	<b>27,822,389</b>	<b>100.0</b>
<b>Total consolidated government revenue .....</b>			<b>27,822,389</b>	

TABLE 2. Consolidated Government Expenditure  
(After Elimination of Intergovernment Transfer)

For the Fiscal Year Ended Nearest to December 31, 1989

Function	Provincial-Local levels		All levels	
	Amount (\$'000's)	Percentage of total	Amount (\$'000's)	Percentage of total
General government .....	707,354	4.8	1,443,232	5.2
Protection of persons and property .....	952,555	6.4	1,227,046	4.4
Transportation and communications .....	1,866,945	12.6	2,461,737	8.8
Sanitation and waste removal .....	514,501	3.4	525,162	1.9
Health .....	2,359,979	16.0	3,386,116	12.2
Social welfare .....	849,826	5.7	4,015,233	14.4
Recreational and cultural services .....	379,792	2.6	483,075	1.7
Education .....	4,915,998	33.2	5,554,087	19.9
Natural resources and primary industries .....	439,149	3.0	1,348,436	4.8
Trade and industrial development .....	85,281	0.6	302,477	1.1
National capital region planning and development .....	-	-	17,170	0.1
Local government planning and development .....	40,988	0.3	40,988	0.1
Defence services and mutual aid .....	-	-	1,814,664	6.5
Veterans' pensions and other benefits .....	-	-	424,258	1.5
Debt charges (excluding retirement) .....	1,164,358	7.9	2,889,595	10.4
Contributions to enterprises .....	57,166	0.4	303,169	1.1
International co-operation and assistance .....	-	-	180,650	0.6
Other expenditure:				
Citizenship and immigration .....	-	-	28,901	0.1
External affairs .....	-	-	71,129	0.3
Postal services .....	-	-	463,172	1.7
Housing research and slum clearance .....	45,939	0.3	83,979	0.3
Home owners' subsidies .....	201,580	1.4	201,580	0.7
Provision for reserves .....	70,786	0.5	70,786	0.3
Other .....	131,919	0.9	529,258	1.9
Total other expenditures .....	450,224	3.1	1,448,805	5.3
Totals .....	14,784,116	100.0	27,865,900	100.0
Total consolidated government expenditure .....			27,865,900	



TABLE 3. Intergovernment Transfers  
for Fiscal Year Ended Nearest to December 31, 1969

324 115  
323 891  
224

I. Amounts eliminated from revenue of receiving governments in arriving at Tables 1 and 4

	Received by provincial from		Received by local from	
	Federal	Local	Federal	Provincial
thousands of dollars				
Fiscal and tax-sharing arrangements .....	✓ 912,611	-	-	-
Share of income tax on power utilities .....	✓ 23,847	-	-	-
Statutory subsidies and unconditional grants .....	✓ 31,568	-	✓ 2,986	238,103
Grants-in-lieu of municipal taxes on federal and provincial property .....	2,024	-	✓ 41,388	15,655
Totals .....	970,050	-	44,374	253,758
Total eliminated from revenue of receiving governments ..				1,268,182

II. Amounts eliminated from expenditure of paying governments in arriving at Tables 2 and 5

	Paid by federal to		Paid by provincial to local
	Provincial	Local	
	thousands of dollars		
Fiscal and tax-sharing arrangements .....	✓ 729,240	—	—
Share of income tax on power utilities .....	✓ 23,847	—	—
Statutory subsidies and unconditional grants .....	✓ 31,794	—	303,854
Special payments .....	—	✓ 700	—
Compensation due to withdrawal from joint programs .....	164,520	—	—
Grants-in-lieu of municipal taxes on federal and provincial property .....	✓ 2,124	48,246	20,261
Totals .....	951,525	48,946	324,115
Total eliminated from expenditure of paying governments			1,324,586

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 .....	50	8,798	—	11	1,934
Protection of persons and property .....	—	5,032	153	93	25,905
Transportation and communications .....	84	66,495	7,945	11,874	284,429
Sanitation and waste removal .....	—	—	—	10,661	14,893
Health .....	—	894,803	14,986	1,004	40,680
Social welfare .....	—	293,633	17,983	87	117,944
Recreation and cultural services .....	—	4,851	20	15	13,647
Education .....	881	426,460	222	1,747	1,924,923
Natural resources and primary industries .....	2,172	44,147	107	—	—
Other expenditures .....	—	8,952	1,428	11,015	11,739
Totals .....	3,187	1,753,171	42,844	36,507	2,436,094
Total eliminated from revenue and expenditure of receiving governments .....	✓				4,271,803

TABLE 4. Consolidated Revenue of Provincial-Local Levels  
(After Elimination of all Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1969

No.	Source	Provincial-Local			
		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	9,463	1,364	13,047	10,126
2	Individuals .....	19,347	3,359	38,852	34,122
3	On premiums of insurance companies .....	585	191	1,713	1,340
4	Other, on corporations .....	—	—	—	—
5	Real property .....	6,205	6,693	61,860	37,116
6	Business .....	2,494	738	2,777	—
7	Special assessments (owners' share) .....	384	91	712	66
8	Poll .....	503	158	2,356	—
	Sales:				
9	General .....	37,171	6,761	60,074	52,180
10	Motor fuel and fuel oil .....	20,885	5,382	37,312	29,215
11	Alcoholic beverages .....	—	826	—	—
12	Amusements and admissions .....	125	155	765	533
13	Tobacco .....	4,208	846	—	5,029
14	Other commodities and services .....	28	—	777	—
15	Total sales taxes .....	62,417	13,970	98,928	86,957
16	Succession duties .....	—	—	3	—
17	Hospital insurance premiums .....	—	—	—	—
18	Other taxes .....	1,525	93	602	141
19	Total taxes .....	102,923	26,657	220,850	169,800
	Privileges, licences and permits:				
20	Liquor control and regulation .....	6,052	30	239	425
21	Motor vehicles .....	4,486	1,247	12,095	9,756
22	Natural resources .....	4,403	47	1,742	4,380
23	Other .....	1,186	403	2,740	1,473
24	Total privileges, licences and permits .....	16,127	1,727	16,816	16,034
25	Sales and services .....	12,258	5,497	19,205	16,594
26	Fines and penalties .....	902	224	2,282	1,430
27	Interest, discount, premium and foreign exchange .....	4,293	1,911	24,194	4,101
	Contribution from enterprises:				
28	Liquor boards and commissions .....	5,470	2,723	23,680	17,551
29	Other enterprise remittances .....	40	120	261	—
30	Total contributions from enterprises .....	5,510	2,843	23,941	17,551
31	Other revenue .....	1,733	91	3,525	1,321
32	Gross revenue from own sources .....	143,746	38,950	310,813	226,899
33	Federal enterprises — in lieu of taxes .....	128	—	2,599	—
34	Provincial enterprises — in lieu of taxes .....	—	—	1,762	—
35	Sub-totals .....	143,874	38,950	315,174	226,899
	Transfers from the federal government:				
36	Grants-in-aid and shared-cost contributions .....	78,224	19,689	102,440	79,833
37	Unconditional transfers .....	99,949	18,136	100,229	84,487
38	Totals .....	322,047	76,775	517,843	391,219
39	Total consolidated provincial-local revenue .....				

For Fiscal Year ended nearest to December 31, 1969

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
181,378	441,038	31,687	22,529	63,967	86,507	—	—	861,606	1
514,888	762,086	81,226	63,915	134,042	190,606	—	—	2,142,443	2
20,899	27,050	2,278	1,976	4,296	5,773	—	—	66,101	3
44,836	9,085	—	—	—	—	—	—	53,921	4
384,188	1,239,253	125,206	140,140	211,445	315,026	927	838	2,828,897	5
51,640	165,380	8,937	9,662	11,596	8,386	—	67	261,677	6
130,588	30,974	4,082	7,967	10,713	26,789	43	52	232,461	7
—	—	—	11	—	—	—	2	3,030	8
534,542	645,284	68,589	68,090	—	209,571	—	—	1,679,262	9
281,409	394,585	44,311	47,520	80,367	76,986	1,470	1,514	1,020,956	10
—	—	—	—	—	—	263	—	1,089	11
20,764	22,353	1,979	543	1,864	2,954	18	—	52,053	12
63,280	72,983	8,787	6,127	8,105	—	—	—	171,365	13
55,426	—	4,828	—	—	2,497	—	559	64,115	14
254,421	1,135,205	128,494	122,280	90,336	292,008	1,751	2,073	2,988,840	15
44,631	73,182	—	—	1	22,722	—	—	140,539	16
—	475,631	45,088	18,564	50,063	67,905	—	—	657,251	17
10,028	22,945	2,065	1,900	13,204	451	4	—	58,958	18
1,263,997	4,381,829	429,063	388,944	589,663	1,016,173	2,725	3,032	10,295,724	19
32,548	43,205	3,610	256	1,837	884	22	89	89,297	20
95,282	149,973	15,423	13,900	24,596	35,483	495	425	363,161	21
71,239	69,333	6,987	37,815	266,968	168,060	54	44	631,072	22
34,987	42,832	4,658	5,447	19,634	20,581	182	177	134,300	23
234,156	305,343	30,678	57,418	313,035	225,008	753	735	1,217,830	24
26,328	212,278	29,456	33,545	64,739	110,137	1,308	2,413	603,758	25
23,524	40,068	4,070	4,402	9,071	8,594	82	59	94,708	26
27,966	202,426	32,031	52,016	75,271	47,536	321	606	472,672	27
75,250	137,200	23,936	20,110	45,167	61,741	1,281	2,150	416,259	28
5,465	—	1,795	13,865	14,648	2,176	—	—	38,370	29
80,715	137,200	25,731	33,975	59,815	63,917	1,281	2,150	454,629	30
29,097	55,033	10,195	6,235	10,616	5,517	49	139	123,551	31
1,455,783	5,334,177	561,224	576,535	1,122,210	1,476,882	6,519	9,134	13,262,872	32
4,220	5,732	1,059	107	—	904	—	—	14,749	33
417	11,967	2,176	2,214	27	2,567	—	—	21,130	34
3,480,420	5,351,876	564,459	578,856	1,122,237	1,480,353	6,519	9,134	13,298,751	35
165,930	726,279	105,828	108,745	188,981	189,968	5,395	18,366	1,789,678	36
322,020	63,403	54,272	18,210	20,646	5,475	6,904	10,693	1,014,424	37
4,128,370	6,141,558	724,559	705,811	1,331,864	1,675,796	18,818	38,193		38
								16,102,853	39

TABLE 5. Consolidated Expenditure of Provincial-Local Levels  
(After Elimination of all Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1969

No.	Function	Provincial-Local			
		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	General government .....	15,287	4,608	21,524	16,530
2	Protection of persons and property .....	9,643	2,117	18,717	16,186
3	Transportation and communications .....	57,430	13,389	72,817	55,983
4	Sanitation and waste removal .....	4,191	980	15,827	11,132
5	Health .....	63,907	11,554	119,950	71,030
6	Social welfare .....	41,432	7,198	35,690	26,342
7	Recreational and cultural services .....	3,484	1,254	6,975	6,406
8	Education .....	78,991	23,173	159,303	132,173
9	Natural resources and primary industries .....	12,010	1,869	15,205	19,263
10	Trade and industrial development .....	8,397	1,542	8,879	3,985
11	Local government planning and development .....	3,468	383	3,571	1,867
12	Debt charges (excluding retirements) .....	36,760	8,924	65,358	32,649
13	Contributions to enterprises .....	2,697	708	2,092	4,600
	Other expenditure:				
14	Housing .....	2,544	261	898	-
15	Home owners' subsidies .....	-	-	-	-
16	Provision for reserves .....	108	322	1,727	118
17	Special projects .....	-	-	-	-
18	Other .....	2,464	98	7,211	1,568
19	Total other expenditures .....	5,116	681	9,836	1,686
20	Totals .....	342,813	78,380	555,745	379,835
21	Total consolidated provincial-local expenditure				



[illegible]

TABLE 6. Reconciliation of Consolidated Government Revenue and Expenditure with Source Statistics

For Fiscal Year ended Nearest to December 31, 1969

	Total	Federal	Provincial	Local
	thousands of dollars			
<u>Revenue</u>				
Gross general revenue per source documents .....	33,362,374	14,526,825	12,123,073	6,712,476
Deduct:				
Intergovernment transfers eliminated from revenue of receiving governments (Table 3 I and III) .....	5,539,985	3,187	2,766,065	2,770,733
Sub-totals .....		14,523,638	9,357,008	3,941,743
Total consolidated government revenue as per Table 1 ..	27,822,389			
Total provincial-local revenue per Table 1 (excluding federal conditional and unconditional grants) .....			13,298,751	
Add:				
Conditional grants from federal to provincial (Table 3 III Col. 2) .....			1,753,171	
Conditional grants from federal to local (Table 3 III col. 4) .....			36,307	
Unconditional grants from federal to provincial (Table 3 I Col. 1) .....			970,050	
Unconditional grants from federal to local (Table 3 I Col. 3) .....			44,374	
Total consolidated provincial-local revenue as per Table 4 .....			16,102,853	
<u>Expenditure</u>				
Gross general expenditure per source documents .....	33,462,269	14,085,442	12,108,967	7,267,880
Deduct:				
Intergovernment transfers eliminated from expenditure of paying governments (Table 3 II) .....	1,324,586	1,000,471	324,115	
Intergovernment transfers eliminated from expenditure of receiving governments (Table 3 III) .....	4,271,803	3,187	1,796,015	2,472,601
Sub-totals .....		13,081,784	9,988,837	4,795,279
Total consolidated government expenditure as per Table 2 .....	27,865,900			
Total provincial-local expenditure per Table 2 (excluding federal conditional grants) .....			14,784,116	
Add:				
Conditional grants from federal to provincial (Table 3 III col. 2) .....			1,753,171	
Conditional grants from federal to local (Table 3 III Col. 4) .....			36,307	
Total consolidated provincial-local expenditure as per Table 5 .....			15,573,794	

FIVE YEARS

HISTORICAL TABLE

12,108,967  
- 324,115

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7,267,880

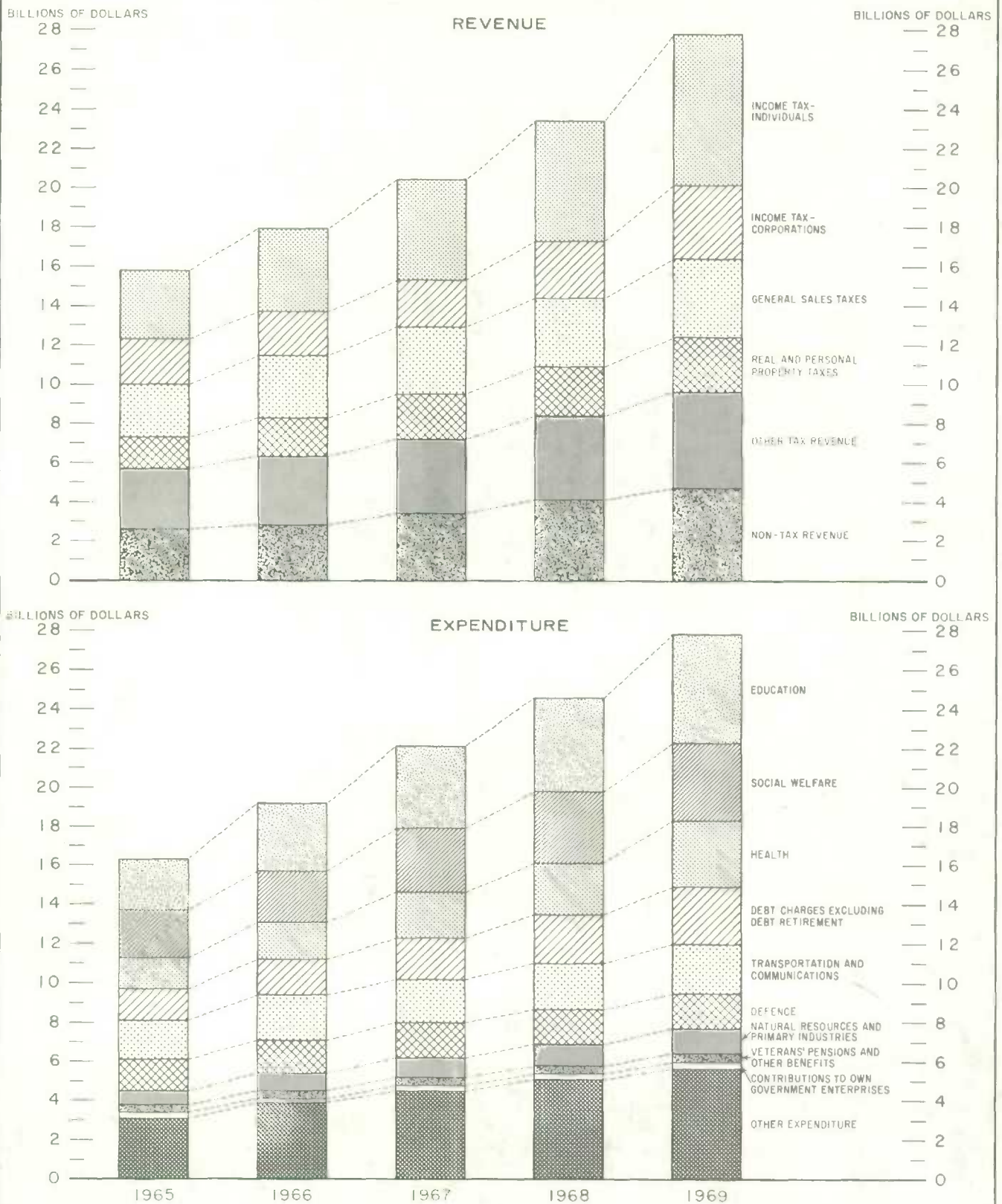
TABLE 7. Consolidated Government Revenue and Expenditures

(After Elimination of Intergovernment Transfers  
for years 1965 to 1969 inclusive)

	1965	1966	1967	1968	1969
	millions of dollars				
Gross general revenue:					
Income tax - Individuals .....	3,471.7	4,159.0	5,111.6	6,098.7	7,730.5
Income tax - Corporations .....	2,282.4	2,307.2	2,416.6	2,873.4	3,700.7
General sales taxes .....	2,737.6	3,082.7	3,405.2	3,493.8	3,973.6
Real and personal property taxes .....	1,622.6	2,037.9	2,260.1	2,531.4	2,828.9
Other tax revenue .....	3,057.4	3,454.9	3,804.7	4,275.4	4,851.1
Non-tax revenue .....	2,615.3	2,848.9	3,441.4	4,088.3	4,737.6
Total .....	15,787.0	17,890.6	20,439.6	23,361.0	27,822.4
Gross general expenditure:					
Education .....	2,619.8	3,484.4	4,207.5	4,811.3	5,554.1
Social welfare .....	2,386.3	2,642.1	3,246.7	3,679.8	4,015.2
Health .....	1,589.9	1,924.6	2,298.0	2,615.3	3,386.1
Debt charges excluding debt retirement .....	1,619.0	1,820.1	2,106.5	2,504.4	2,889.6
Transportation and communications .....	2,034.7	2,260.8	2,210.3	2,340.8	2,461.7
Defence .....	1,571.6	1,664.0	1,784.0	1,797.0	1,814.7
Natural resources and primary industries .....	733.8	903.1	1,041.7	1,085.6	1,348.4
Veterans' pensions and other benefits .....	372.2	392.0	401.0	427.9	424.3
Contributions to own government enterprises .....	261.3	213.2	253.8	261.9	303.2
Other expenditure .....	3,114.8	3,921.3	4,546.6	5,045.2	5,668.6
Total .....	16,303.4	19,225.6	22,096.1	24,569.2	27,865.9
Gross general revenue less gross general expenditure ..	- 516.4	- 1,335.0	- 1,656.5	- 1,208.2	- 43.5



**CONSOLIDATED GOVERNMENT REVENUE AND EXPENDITURE  
(AFTER ELIMINATION OF INTERGOVERNMENT TRANSFERS)  
FOR THE YEARS 1965 TO 1969 INCLUSIVE**





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