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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1960 Preliminary (Second Analysis) 1959

(Fiscal Years Ended March 31, 1961 and 1960)

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SYMBOL

The interpretation of the symbol used in the tables throughout this publication is as follows:

— to indicate nil and amounts under \$500.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1960

Preliminary (Second Analysis) 1959

(Fiscal Years Ended March 31, 1961 and 1960)

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. It also provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1960, prepared from preliminary statements contained in the Budget Speeches delivered in 1960, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

The preliminary statistics were formerly published in a separate report, Catalogue Number 68-206. However, since the material becomes

available for both the Estimates and Preliminary Analyses at approximately the same time, it was decided to combine the two former reports into one publication.

Because of the variations in accounting and financial reporting methods in use among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

REVIEW OF ESTIMATES DATA FOR 1960-61

The major recent development in provincial government finances has been the introduction of provincially-operated hospital insurance plans. By October 1, 1959, all provinces except Quebec had their schemes in operation. In Saskatchewan and British Columbia, the provincial governments have had plans since 1947 and 1949 respectively. Alberta's commenced on April 1, 1958, Manitoba's and Newfoundland's on July 1, 1958. Federal government sharing of approximately 50 per cent of approved costs under the Hospital Insurance and Diagnostic Services Act commenced on July 1, 1958, and agreements were signed with the five above-mentioned provinces. Ontario's and Nova Scotia's plans began on January 1, 1959, New Brunswick's on July 1, 1959, and Prince Edward Island's on October 1, 1959. Federal government sharing of the costs also began at those dates.

Four provinces are still financing all or part of their share of the total costs by charging hospital insurance premiums, viz Prince Edward Island, Ontario, Manitoba and Saskatchewan. In New Brunswick, the hospital insurance premiums were abolished in July 1960. The rates in most provinces are about \$2.00 a month for single persons and about \$4.00 a month for families. However Manitoba

increased its rates by approximately 50% in July, 1960 to \$3.00 and \$6.00 respectively. Premiums may be paid on behalf of needy beneficiaries by the provincial or municipal governments.

In Nova Scotia the 3% general sales tax and in British Columbia the 5% general sales tax are intended to help finance the provincial share of the total costs. In Alberta the municipalities are required to contribute to the extent of four mills on the dollar of the equalized assessment. Newfoundland and Alberta have not earmarked any specific provincial tax revenue to cover the costs.

Benefits under the hospital insurance plans vary somewhat from province to province. However, the federal government does not contribute towards the maintenance of patients in tuberculosis or mental hospitals, in nursing homes, homes for the aged or infirmaries. Item 4 of tables 2 and 5 of this report includes the net cost of hospital insurance, i.e., after deducting federal and municipal contributions and any other revenue of provincially-owned hospitals. Item 4 also includes construction and maintenance grants to hospitals, the administrative costs of hospital insurance, and the operation of provincial mental, tuberculosis and general hospitals.

The following tax changes were introduced in 1960. In Newfoundland, food was added to the list of exemptions from the general sales tax while the tax on the remaining taxable sales was raised from 3% to 5%. The gasoline sales tax rate was raised from 17¢ to 19¢ per gallon—the highest rate in Canada—in order to help finance the construction of roads to isolated communities.

In Prince Edward Island a 4% general sales tax was introduced, effective July 1, 1960. Many exemptions are provided, including foodstuffs, fuel, and farming and fishing equipment. The yield in 1960-61 is estimated at \$600,000.

Footwear was added to the list of exemptions from the general sales tax in New Brunswick.

The corporation income tax in Quebec was increased to 10% from 9%, effective April 1, 1960. The additional tax is to provide for provincial grants to universities. However, this additional revenue and expenditure do not appear in this publication because the Estimates are based on information contained in the Budget Speech delivered in December, 1959 before these changes were made.

In Alberta the tax on diesel fuel was increased from 10¢ to 12¢ per gallon, effective May 1, 1960.

The increases in provincial government expenditures reflect the growth of population, the higher costs of providing government services and the introduction or expansion of various programmes.

Newfoundland, Nova Scotia and New Brunswick announced civil service salary increases at an additional cost of \$750,000, \$1,000,000 and \$500,000 respectively for the first year.

Revised social assistance programmes were introduced in Nova Scotia, New Brunswick and Manitoba. Mothers' Allowances are being brought under the broadened social assistance grants in Nova Scotia and New Brunswick. The latter province will also contribute towards municipal social assistance to the extent of \$1 per capita plus 70% of expenditures in excess of \$1 per capita and the gross grants to municipalities under this scheme are estimated at \$1,580,000 for 1960-61. A new Social Allowances Act in Manitoba became effective on February 1, 1960. It relieves the municipalities of much of their burden in this field.

In British Columbia, the provincial annual "home owner" grant was increased from a maximum of \$28 to a maximum of \$50. This grant is applied as a reduction of municipal property tax bills. The estimated provincial government expenditure for 1960-61 is \$13,440,000, an increase of \$6 million over the previous year's estimate.

Education expenditures for all provinces are estimated at \$668 million, an increase of \$78 million over the previous year's estimate. Of this total, \$459 million represents grants to local schools, up \$54 million from the 1959-60 Estimates. Much of the increase is due to the rapidly growing school population; part is due to the broadening of the grants formulae in certain provinces.

REVIEW OF PRELIMINARY DATA FOR 1959-60

The preliminary total of net general revenue of the ten provincial governments amounts to \$2,444 million. This is approximately 7% higher than the original estimates. Taxes are expected to yield \$56 million more than originally estimated by the provinces—the largest increase being in the corporation income tax which is up \$23 million. Gasoline and general sales tax yields are also up considerably. Actual revenue received under the federal-provincial tax-sharing arrangements was \$14 million

higher than the estimates. Liquor profits are up about \$15 million.

The preliminary total of net general expenditure is \$2,586 million, practically unchanged from the original estimates of \$2,562 million. However there are several increases and decreases within the table, some provinces spending more than originally budgeted for and some less.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

Other Taxes, revenue item 12, includes the hospital insurance premiums in Prince Edward Island, New Brunswick (1960 only, since the collections in 1959 were deferred), Ontario, Manitoba and Saskatchewan, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Tax-sharing Arrangements, items 14 to 17. All provinces except Ontario and Quebec are renting the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government for

a five-year period ending March 31, 1962. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

All provinces were offered the means by which they could obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, increased to 13 per cent for 1958-59 and the following three years, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capita provincial yields. The stabilization clause assures the provinces of at least as much revenue as they would have received had the former tax rental agreements continued. In these statistics the figures appearing in the Government of Canada statements have been substituted for amounts appearing in the provincial statements.

Privileges, Licences and Permits, revenue item 18, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 19. This item includes only general and unconditional grants, for example the Atlantic Provinces Adjustment Grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 20. All provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 23, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health - Other, expenditure item 5, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Social Welfare - Other, expenditure item 10, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in tables 2 and 5. See tables 3 and 6 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In tables 3 and 6 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas tables 2 and 5 reflect only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expenditure and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

October 12, 1960.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, tables 1 and 4, item 22; privileges, licences and permit fees, included in item 18; taxes on the sale of liquor, item

5; and miscellaneous revenue such as fines, penalties and confiscations, included in item 23. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

Province	1957	1958	1959	1960 (Prel.)	1961 (Est.)
thousands of dollars					
Newfoundland	3,828	3,823	3,958	3,900	3,820
Prince Edward Island	1,201	1,289	1,379	1,520	1,680
Nova Scotia	10,945	11,812	12,070	11,850	12,020
New Brunswick	7,370	7,361	7,513	7,935	7,140
Quebec	43,081	45,678	46,821	49,650	53,850
Ontario	58,466	68,510	73,146	77,600	80,400
Manitoba	9,659	10,638	11,459	12,250	14,610
Saskatchewan	11,253	11,764	12,560	13,105	13,610
Alberta	17,881	19,047	19,811	20,150	19,780
British Columbia	25,298	27,099	27,139	27,570	27,250
Total liquor control revenue	188,982	207,021	215,856	225,530	234,160

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Newfoundland	37	39	62	60	64
Prince Edward Island	8	9	13	14	15
Nova Scotia	58	65	76	90	92
New Brunswick	57	62	71	77	83
Quebec	446	515	557	605	618
Ontario	482	595	647	772	833
Manitoba	66	74	77	99	110
Saskatchewan	122	136	141	146	152
Alberta	241	246	236	268	269
British Columbia	273	282	296	313	314
Total net general revenue	1,790	2,023	2,176	2,444	2,550

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Newfoundland	44	48	62	68	73
Prince Edward Island	10	11	14	18	14
Nova Scotia	71	74	86	93	106
New Brunswick	59	64	71	80	84
Quebec	434	493	533	601	614
Ontario	552	657	742	918	974
Manitoba	63	76	98	126	129
Saskatchewan	110	124	137	143	153
Alberta	170	199	215	259	272
British Columbia	258	287	267	280	337
Total net general expenditure exclusive of debt retirement	1,771	2,033	2,225	2,586	2,756

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Taxes:					
Corporations	20	41	48	35	37
Income - Corporations	62	215 ¹	226	263	277
Individuals	36	41	48	55	61
Property	8	8	9	8	8
Sales:					
Amusements and admissions	20	21	22	22	23
Motor fuel and fuel oil	301	346	364	382	400
General	178	183	187	209	212
Other	24	28	30	32	33
Succession duties	65	53	56	57	52
Other	18	19	20	101 ²	133 ³
Total taxes	732	955	1,010	1,164	1,236
Federal-provincial tax rental agreements	366	—	—	—	—
Federal-provincial tax-sharing arrangements	—	354	398	460	474
Privileges, licences and permits	469	478	466	519	531
Government of Canada:					
Subsidies	23	22	60 ³	54 ³	53 ³
Share of income tax on power utilities	7	7	8	5	8
Liquor profits	153	163	174	181	187
Other revenue	40	44	60	61	61
Total net general revenue	1,790	2,023	2,176	2,444	2,550

¹ Ontario re-entered the corporation tax field.

² Increase due to the introduction of hospital insurance premiums by several provinces.

³ Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Transportation and communications	561	587	621	693	709
Health:					
Hospital care	228	264	287	401	442
Other	33	37	43	44	54
Total health	261	301	330	445	496
Social welfare:					
Aid to aged and blind persons	49	57	54	67	66
Aid to unemployed	24	30	40	45	60
Mothers' allowances	23	31	39	39	36
Other	47	50	58	60	60
Total social welfare	143	168	191	211	222
Total health and social welfare	404	469	521	656	718
Education	362	452	521	602	668
Natural resources and primary industries	133	147	156	171	186
Debt charges (excluding debt retirement)	55	55	55	59	69
Contributions to municipalities	41	54	61	66	71
Other expenditures	215	269	288	339	335
Total net general expenditure excluding debt retirement	1,771	2,033	2,225	2,586	2,756

TABLE 1. Net General Revenue (Estimated)

Fiscal Year Ending March 31, 1961

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars												
1	Taxes:											
	Corporations	285 ¹	75 ¹	810 ¹	600 ¹	28,200	²	1,300 ¹	625 ¹	2,100 ¹	2,750 ¹	36,745
2	Income:											
	Corporations ³	—	—	—	—	86,500	190,000	—	—	—	—	276,500
3	Individuals ⁴	—	—	—	—	61,000	—	—	—	—	—	61,000
4	Property	—	—	105	230	—	2,095	—	—	—	5,840	8,270
	Sales:											
5	Alcoholic beverages	—	360	—	—	2,000	—	—	—	—	—	2,360
6	Amusements and admissions	80	55	420	280	7,800	10,115	690	120	675	2,630	22,865
7	Motor fuel and fuel oil	5,900	2,555	16,295	11,965	97,900	167,450	16,010	22,000	27,700	32,160	399,935
8	Tobacco	—	300	—	1,765	21,600	—	—	—	—	—	23,665
9	General	12,000	600	9,785 ⁵	7,700	71,500	—	—	23,400	—	87,600	212,585
10	Other commodities and services	—	—	287	—	6,500	—	—	—	—	—	6,787
11	Succession duties ⁶	—	—	—	1 ⁶	19,000	33,000	—	—	5 ⁶	—	52,006
12	Other	255	805	97	6,580	1,700	98,460	16,060	8,900	40	100	132,997
13	Total taxes	18,520	4,750	27,800	29,120	403,700	501,120	34,060	55,045	30,520	131,080	1,235,715
	Federal-provincial tax-sharing arrangements: ⁷											
14	Tax rental agreements	5,784	1,254	11,981	9,426	—	117,558	25,859	18,977	41,459	63,254	295,552
15	Tax equalization	14,711	3,345	20,302	17,364	62,416	—	14,285	21,658	15,832	8,448	178,361
16	Revenue stabilization	—	—	—	—	—	—	—	—	—	—	—
17	Total tax-sharing arrangements	20,495	4,599	32,283	26,790	62,416	117,558	40,144	40,635	57,291	71,702	473,913
18	Privileges, licences and permits	5,130	950	8,590	8,585	96,200	138,660	15,250	32,535	150,950	73,820	530,670
	Government of Canada:											
19	Subsidies	17,069 ⁸	3,157 ⁹	9,557 ⁹	9,180 ⁹	3,241	3,641	2,054	2,080	2,355	1,281	53,615
20	Share of income tax on power utilities	300	51	450	200	1,500	1,600	—	50	2,200	1,700	8,051
21	Total Government of Canada	17,369	3,208	10,007	9,380	4,741	5,241	2,054	2,130	4,555	2,981	61,666
22	Liquor profits	2,210	1,270	11,700	7,085	37,000	58,150	11,250	13,475	18,650	26,800	187,590
23	Other revenue	786	363	1,730	1,610	13,623	12,771	7,692 ¹⁰	7,900	6,634	7,517	60,626
24	Total net general revenue	64,510	15,140	92,110	82,570	617,680	833,500	110,450	151,720	268,600	313,900	2,550,180

¹ Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

⁴ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

⁵ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

⁶ Estimated collection of arrears.

⁷ Estimates by the federal Department of Finance have been substituted for amounts appearing in the provincial Estimates.

⁸ Includes Atlantic Provinces Adjustment Grant 7,500, transitional grant 350, and additional subsidy 7,650.

⁹ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

¹⁰ Includes transfer of revenue account surplus 5,167.

TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)
Fiscal Year Ending March 31, 1961

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
		thousands of dollars										
	Transportation and communications:											
1	Highways, roads and bridges	15,330	3,965	28,570	23,660	156,600	257,350	31,960	33,890	67,380	85,250	703,955
2	Other	120	80	880	510	500	—	40	710	360	1,650	4,850
3	Total transportation and communications	15,450	4,045	29,450	24,170	157,100	257,350	32,000	34,600	67,740	86,900	708,805
	Health and social welfare:											
	Health:											
4	Hospital care ¹	8,330	2,130	17,380	14,500	66,700	185,330	25,060	30,630	40,380	51,600	442,040
5	Other	2,430	450	2,250	1,820	10,800	12,170	2,450	7,140	5,200	9,500	54,210
6	Sub-total health	10,760	2,580	19,630	16,320	77,500	197,500	27,510	37,770	45,580	61,100	496,250
	Social welfare:											
7	Aid to aged and blind persons	2,000	330	2,040	2,210	12,200	13,820	1,955	4,390	14,180	12,770	65,895
8	Aid to unemployed and unemployables	6,600	175	3,380	2,500	18,100	10,300	4,025	2,520	3,790	8,550	59,940
9	Mothers' allowances	2	120	2	2	20,500	12,100	2	1,980	1,370	2	36,070
10	Other	1,520	140	1,100	800	27,800	12,280	3,110	3,650	4,610	4,780	59,790
11	Sub-total social welfare	10,120	765	6,520	5,510	78,600	48,500	9,090	12,540	23,950	26,100	221,695
12	Total health and social welfare	20,880	3,345	26,150	21,830	156,100	246,000	36,600	50,310	69,530	87,200	717,945
13	Education	17,600	2,780	24,720	13,050	146,300	238,080	32,000	37,840	81,710	73,800	667,880
14	Natural resources and primary industries	3,990	710	4,400	4,660	63,200	40,170	13,290	12,000	18,580	25,200	186,200
15	Debt charges(exclusive of debt retirement) ³	3,820	1,520	9,500	6,900	12,350	51,900	40	-900 ⁴	-15,300 ⁴	-210 ⁴	69,620
16	Contributions to municipalities	440	360	1,050	5,420	250	34,250	2,710	—	15,160	11,150	70,790
17	Other expenditure	10,820	1,750	11,130	7,790	78,900	106,150	12,350	19,050	34,180	52,840 ⁵	334,960
18	Total net general expenditure exclusive of debt retirement	73,000	14,510	106,400	83,820	614,200⁶	973,900	128,990⁷	152,900	271,600	336,880⁶	2,756,200

¹ Includes expenditures under the various hospital insurance plans. See the Introduction for details.

² Now merged with other "social allowances" in the provincial Estimates and included in item 8 in these statistics.

³ Provision for debt retirement in the provincial current account Estimates was as follows: Nfld. 1,825; P.E.I. 940; N.S. nil; N.B. 4,930; Que. 4,470; Ont. 13,120; Man. 4,220; Sask. nil; Alta. 3,130; B.C. nil.

⁴ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁵ Includes home-owner subsidies 13,440.

⁶ Does not include expenditures by the provincial toll road authorities.

⁷ Includes authorizations for capital expenditures 26,400, all of which may not be spent in the fiscal year ending March 31, 1961.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Estimated)

Fiscal Year Ending March 31, 1961

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
		thousands of dollars										
	Grants-in-aid and shared-cost contributions:											
1	Transportation and communications (roads)	760	15	190	225	5,750	64,550	4,635	6,230	5,700	650	88,705
	Health:											
2	Hospital care ¹	—	—	590	—	—	—	—	—	—	—	590
3	Other	135	—	—	—	2,500	2,380	125	500	1,330	340	7,310
	Social welfare											
4	Aid to aged persons	—	—	—	—	—	7,100	—	—	—	—	7,100
5	Aid to unemployed and unemployables	—	15	860	1,580	—	13,000	825	3,800	2,250	—	22,330
6	Other	—	—	—	210	—	3,755	195	—	—	300	4,460
7	Education (schools operated by local authorities) ²	—	2,225	15,430	9,320	82,600 ⁴	168,060	25,075	28,500	56,500	56,510	444,220
8	Natural resources and primary industries	—	—	—	—	170	785	770	120	170	—	2,015
9	Other	65	5	110	275	1,180	5,720	50	—	1,790	1,600	10,795
10	Sub-total items 1 to 9	960	2,260	17,180	11,610	92,200	265,350	31,675	39,150	67,740	59,400	587,525
11	Shared-revenue contributions, subsidies and grants in lieu of taxes	440	360	1,050	5,420	250	34,250	2,710	—	15,160	11,150	70,790
12	Total amounts paid to local governments	1,400	2,620	18,230	17,030	92,450	299,600	34,385	39,150	82,900	70,550	658,315

¹ Excludes amounts paid directly to municipal hospital boards.

² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.

³ Excludes grants estimated at 14,950 to primary and secondary schools which are operated on a religious denominational basis.

⁴ Does not include payments on account of school loans assumed by the Province in 1947 2,880.

TABLE 4. Net General Revenue (Preliminary)
Fiscal Year Ended March 31, 1960

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars												
1	Taxes:											
	Corporations	300 ¹	75 ¹	800 ¹	650 ¹	26,300	²	1,125 ¹	710 ¹	2,000 ¹	2,820 ¹	34,780
	Income:											
2	Corporations ³	—	—	—	—	88,050	175,000	—	—	—	—	263,050
3	Individuals ⁴	—	—	—	—	54,450	—	—	—	—	—	54,450
4	Property	—	—	105	230	—	2,000	—	15 ⁶	—	5,540	7,890
	Sales:											
5	Alcoholic beverages	—	350	—	—	1,990	—	—	—	—	—	2,340
6	Amusements and admissions	100	55	400	280	7,080	10,050	665	110	700	2,990	22,430
7	Motor fuel and fuel oil	5,050	2,450	15,500	12,190	94,420	159,900	15,160	20,960	25,235	30,870	381,735
8	Tobacco	—	300	—	1,740	21,160	—	—	—	—	—	23,200
9	General	9,130	—	9,670 ⁵	8,700	68,580	—	—	22,530	—	90,060	208,670
10	Other commodities and services	—	—	280	—	6,550	—	—	—	—	—	6,830
11	Succession duties ¹	—	—	—	—	22,500	34,500	—	5 ⁶	5 ⁶	—	57,010
12	Other	320	470	95	80	1,720	79,400	10,035	8,950	40	220	101,330
13	Total taxes	14,900	3,700	26,850	23,870	392,800	460,850	26,985	53,280	27,980	132,500	1,163,715
	Federal-provincial tax-sharing arrangements:											
14	Tax rental agreements	5,725	1,544	11,280	9,433	—	106,211	26,471	20,052	40,261	58,752	279,729
15	Tax equalization	14,292	3,005	20,665	16,865	68,631	—	12,981	20,180	15,109	11,258	182,986
16	Revenue stabilization	—	-159	—	—	—	—	—	—	—	-2,156	- 2,315
17	Total tax-sharing arrangements⁷	20,017	4,390	31,945	26,298	68,631	106,211	39,452	40,232	55,370	67,854	460,400
18	Privileges, licences and permits	5,030	890	7,850	8,750	90,700	131,500	14,720	28,920	155,800	75,300	519,460
	Government of Canada:											
19	Subsidies	17,069 ⁸	3,157 ⁹	9,557 ⁹	9,179 ⁹	3,241	3,641	2,065	2,098	2,325	1,281	53,613
20	Share of income tax on power utilities	177	36	233	100	1,504	1,043	20	51	1,239	350	4,753
21	Total Government of Canada	17,246	3,193	9,790	9,279	4,745	4,684	2,085	2,149	3,564	1,631	58,366
22	Liquor profits	2,200	1,120	11,540	7,880	33,700	56,000	9,300	13,000	19,050	27,100	180,890
23	Other revenue	777	377	1,725	1,243	14,424	13,155	5,878	8,499	6,236	8,585	60,899
24	Total net general revenue	60,170	13,670	89,700	77,320	605,000	772,400	98,420	146,080	268,000	312,970	2,443,730

¹ Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

⁴ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

⁵ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

⁶ Estimated collection of arrears.

⁷ Actual payments by the federal Department of Finance including adjustments for the previous years.

⁸ Includes Atlantic Provinces Adjustment Grant 7,500, transitional grant 700, additional subsidy 7,300.

⁹ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

TABLE 5. Net General Expenditure (Preliminary)
(Current and Capital)

Fiscal Year Ended March 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
		thousands of dollars										
	Transportation and communications:											
1	Highways, roads and bridges	17,195	8,965	27,400	28,370	154,720	256,980	38,700	31,215	65,920	58,390	687,855
2	Other	105	65	800	580	480	20	50	325	370	1,790	4,585
3	Total transportation and communications	17,300	9,030	28,200	28,950	155,200	257,000	38,750	31,540	66,290	60,180	692,440
	Health and social welfare:											
	Health:											
4	Hospital care ¹	8,130	1,450	14,060	9,900	70,800	165,000	19,080	30,400	39,780	42,700	401,300
5	Other	2,330	380	1,750	1,340	8,700	8,900	2,190	5,380	4,850	8,130	43,950
6	Sub-total health	10,460	1,830	15,810	11,240	79,500	173,900	21,270	35,780	44,630	50,830	445,250
	Social welfare:											
7	Aid to aged and blind persons	2,070	340	2,000	2,140	12,000	13,800	1,975	3,600	16,250	13,030	67,205
8	Aid to unemployed and unemployables	7,270	230	1,150	600	10,000	9,150	3,425	2,110	2,850	8,350	45,135
9	Mothers' allowances	²	120	2,020	1,370	20,000	12,190	²	1,950	1,280	²	38,930
10	Other	1,400	160	980	620	31,900	10,000	2,500	3,250	4,450	4,600	59,860
11	Sub-total social welfare	10,740	850	6,150	4,730	73,900	45,140	7,900	10,910	24,830	25,980	211,130
12	Total health and social welfare	21,200	2,680	21,960	15,970	153,400	219,040	29,170	46,690	69,460	76,810	656,380
13	Education	15,400	2,200	20,310	11,200	137,800	213,100	26,250	34,920	75,590	65,300	602,070
14	Natural resources and primary industries	2,500	760	4,140	4,280	60,000	39,050	9,620	12,430	17,180	21,480	171,440
15	Debt charges (exclusive of debt retirement) ³	2,200	1,670	8,450	6,650	11,800	42,650	-855 ⁴	-600 ⁴	-13,400 ⁴	730	59,295
16	Contributions to municipalities	270	360	1,040	5,470	250	29,400	2,735	—	15,150	11,100	65,775
17	Other expenditures	8,830	1,800	9,200	7,330	82,150	117,760	19,900	17,920	28,780	44,780 ⁵	338,450
18	Total net general expenditure (exclusive of debt retirement)	67,700	18,500	93,300	79,850	600,600⁶	918,000	125,570	142,900	259,050	280,380⁶	2,585,850

¹ Includes expenditures under the various hospital insurance plans. See the Introduction for details.

² Replaced by "Social Assistance" which is included in item 8.

³ Provision for debt retirement was as follows: Nfld. 1,700; P.E.I. 720; N.S. nil; N.B. 6,550; Que. 4,700; Ont. 12,550; Man. 2,655; Sask. nil; Alta. 1,850; B.C. 27,350.

⁴ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁵ Includes home-owner subsidies 7,436.

⁶ Does not include expenditures by the toll road authorities.

TABLE 6. Specified Gross Amounts Paid to Local Governments (Preliminary)
Fiscal Year Ended March 31, 1960

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
		thousands of dollars										
	Grants-in-aid and shared-cost contributions:											
1	Transportation and communications (roads)...	740	25	—	225	5,100	63,370	4,695	6,405	5,190	200	85,950
	Health:											
2	Hospital care ¹	—	—	320	—	—	—	10	—	—	—	330
3	Other	130	—	—	—	500	2,200	115	150	1,170	330	4,595
	Social welfare:											
4	Aid to aged persons	—	—	—	—	—	6,940	—	—	—	—	6,940
5	Aid to unemployed and unemployables	—	15	560	350	—	17,370	710	3,800	1,240	—	24,045
6	Other	—	—	—	125	—	3,540	170	—	520	600	4,955
7	Education (schools operated by local authorities) ²	—	1,570	14,400	8,700	79,500 ⁴	148,270	19,525	24,610	54,700	50,600	401,875
8	Natural resources and primary industries	—	—	—	—	250	960	755	125	140	—	2,230
9	Other	60	—	130	200	1,100	5,300	275	490	2,550	1,500	11,605
10	Sub-total items 1 to 9	930	1,610	15,410	9,600	86,450	247,950	26,255	35,580	65,510	53,230	542,525
11	Shared-revenue contributions, subsidies and grants in lieu of taxes	270	360	1,040	5,470	250	29,400	2,735	—	15,150	11,100	65,775
12	Total amounts paid to local governments	1,200	1,970	16,450	15,070	86,700	277,350	28,990	35,580	80,660	64,330	608,300

¹ Excludes amounts paid directly to municipal hospital boards.

² Includes grants paid directly to teachers in P.E.I., N.B. and Que.

³ Excludes grants estimated at 13,140 to primary and secondary schools which are operated on a religious denominational basis.

⁴ Does not include payments on account of school loans assumed by the Province in 1947, 2,400.

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