



FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1962
Preliminary (Second Analysis) 1961
(Fiscal Years Ended March 31, 1963 and 1962)

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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.

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Summary of Estimates (First Analysis) 1962

Preliminary (Second Analysis) 1961

(Fiscal Years Ended March 31, 1963 and 1962)

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived mostly from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. The report also provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1962, prepared from preliminary statements contained in the Budget Speeches delivered in 1962, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

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 1962-63

Total tax revenue is estimated at \$2,009 million for the fiscal year ending March 31, 1963, an increase of \$537 million over the preliminary total for the year ended March 31, 1962. Increased sales tax revenue, and the new federal-provincial fiscal arrangements with regard to income taxes, are the major factors contributing to the higher estimates.

Federal-Provincial Fiscal Arrangements

New federal-provincial fiscal arrangements for a five-year period came into effect on April 1, 1962. They differ substantially from those of previous five-year periods. The "tax rental" system, in effect since 1942, has been discontinued. (For the five-year arrangements in effect up to March 31, 1962, see notes on page 7).

The federal government has reduced its rates of tax in the personal and corporation income tax fields enabling the provinces to step into these fields as they see fit to do so. The federal personal income tax is to be reduced 16 per cent in the first taxation year (1962) and one per cent more each year, up to 20 per cent in the fifth taxation year (1966). The federal corporation income tax has been reduced by 9 per cent of taxable income for the whole period of the new arrangements.

The provinces are not restricted to the rates of federal withdrawal from the income tax fields. For the 1962 taxation year, Manitoba and Saskatchewan have both levied a personal income tax at a rate 6 percentage points higher and a corporation income tax 1 percentage point higher than the rates of federal

withdrawal from these fields. In addition, the 1962 corporation income tax rates for Ontario and Quebec continue to be 2 percentage points higher than the rates of federal withdrawal. See table 1, items 2 and 3, for the estimated revenue from these provincial taxes.

The federal government offered to collect, (free of charge) the provincial income taxes, provided they were levied on the same basis as the federal income taxes. Quebec did not enter a collection agreement; Ontario will continue to collect its own corporation taxes; all other provincial personal and corporation income taxes will be collected by the federal government on behalf of the provinces.

As under the last Tax Rental Agreement, the federal government will pay to a province one half of the yield of the federal estate tax collected in the province if the province chooses not to levy a succession duty; in the case of provinces levying a succession duty, (Quebec and Ontario) the federal government will continue to abate its estate tax by 50 per cent. See table 1, item 11, for estimated revenue from provincial succession duties and item 15 for estimated provincial share of federal estate tax revenue.

The provinces will also continue to receive a share of the federal income tax collected from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. See table 1, item 19, for the estimated provincial share.

Under the new arrangements, equalization payments will again be paid. However, the revenues to be "equalized" have been broadened to include 50 per cent of the revenues the provinces collect from natural resources. Once again there is a stabilization clause to provide a floor below which the payments will not be allowed to drop. See table 1, item 16, for estimated revenue from these sources.

The Atlantic Provinces Adjustment Grants are continued for another five years at the increased level of \$35 million per annum. See table 1, item 17, for the distribution of these grants. The Additional Grant to Newfoundland of \$8 million per annum is continued for the five-year period (item 18).

Effects of Tax Changes on 1962-63 Revenues

Of the total estimated revenue of \$3,095 million for the fiscal year ending March 31, 1963, \$2,009 million or 65 per cent is estimated to be from taxes. Of this latter item general sales taxes account for \$475 million. This represents an increase of \$126 million over the general sales tax revenue for the year ended March 31, 1962. Comprising this item is an estimated increase of \$26 million in Quebec as this is the first full year for the application of the increased provincial sales tax from 2 per cent to 4 per cent effective July 1, 1961. Ontario also shows an increase of \$87 million as this will be the first full year for the operation of the 3 per cent sales tax introduced on September 1, 1961. In Saskatchewan the provincial sales tax was increased on January 1, 1962, from 3 per cent to 5 per cent. earmarked for the medical care plan was one and a half per cent of this 2 per cent increase, as well as a 1 per cent increase in the corporation income tax and a 6 per cent surcharge on personal income tax.

REVIEW OF PRELIMINARY DATA FOR 1961-62

These statistics are derived from a wide variety of sources. Abridged actual statements were published by New Brunswick, Quebec, Saskatchewan and British Columbia in time for incorporation into this report. Very little information beyond the original estimates, tabled by the provinces a year and a half ago, was available for Manitoba and Alberta.

Actual unconditional payments by the federal government under the federal-provincial tax-sharing arrangements act, etc. were available from the Department of Finance and have been substituted for the provincial figures in every case.

Of the \$2,817 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1962, \$1,472 million or just over half (52.3%) was from taxes, and of these the greatest receipts were from motor fuel and fuel oil tax, and general sales tax. Payments received from the federal government under the tax sharing arrangements, subsidies, and the share of income tax on power utilities made up 19% of the total, so that the balance of 29% came from all other sources.

Mainly because of the new federal-provincial arrangements, the estimated corporation income tax shows an increase of \$118 million and the estimated individual income tax an increase of \$278 million over the corresponding preliminary figures for the year ended March 31, 1962.

Estimated Expenditures in 1962-63

Total net general expenditures are estimated at \$3,480 million in 1962-63, an increase of \$392 million over the preliminary total of \$3,088 million for the previous year. Estimated expenditure for health and welfare represents over 28 per cent of the total, for education approximately 28 per cent and for transportation and communications, mainly highways, over 21 per cent.

The general expenditures on education reflect the provincial share of construction costs of vocational and technical training schools, the construction of which were encouraged in the 1962-63 fiscal year by the offer of the federal government to contribute 75% of the approved capital cost. Some of these vocational schools will be operated by the provincial governments; other will be owned and operated by local school boards. Item 7 of tables 3 and 6 includes the gross grants, i.e. the federal and provincial governments' share, of municipal school construction projects to be carried out under the scheme.

The federal-provincial-municipal winter works programmes will be continued for another year. "Gross" grants to municipalities under the scheme are included in item 9 of tables 3 and 6.

Preliminary net general expenditure amounted to \$3,088 million. Of this total 26.6% was spent on education and approximately 22% on transportation and communications, mainly highways, and 17% was expended for hospital care, mainly under the various provincial hospital insurance plans.

The 1961-62 fiscal year figures reflect the first full fiscal period of provincially-operated hospital insurance schemes for all ten provinces, Quebec's programme having started on January 1, 1961. Certain amounts which were paid to hospitals under former arrangements are now paid under the hospital insurance schemes; in other words the introduction of provincial hospital insurance programmes did not involve all new expenditures. The federal government's contributions, amounting to approximately half the provincial gross expenditures under the provincial schemes, are offset against hospital expenditures in these "net" general statistics. In addition to hospital insurance expenditures, item 4 of tables 2 and 5 of this report also includes net hospital construction grants to other authorities, net construction expenditures on provincially owned hospitals and net expenditures on mental and tuberculosis hospitals.

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 hospital insurance premiums, where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Tax-sharing Arrangements, items 14 to 17 on table 4. All provinces except Ontario and Quebec rented 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 assured 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 21, table 1, and item 18, table 4, 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, table 4. This item includes only general and unconditional grants, for example the B.N.A. Act subsidies and 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 19, table 1, and item 20, table 4. All provinces continue to 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, tables 1 and 4, combines revenues 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-expense 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 10, 1962.

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; taxes on the sale of liquor, item 5; privileges, licenses and permit fees included in table 1, item 21, and table 4 item 18; miscellaneous

revenue such as fines, penalties and confiscations included in item 23 of the two tables. 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	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
thousands of dollars					
Newfoundland	3,958	4,380	4,403	4,830	4,390
Prince Edward Island	1,379	1,601	1,745	1,880	1,900
Nova Scotia	12,070	11,885	12,067	12,260	12,590
New Brunswick	7,513	7,933	8,269	9,580	9,840
Quebec	46,821	49,725	49,063	54,350	61,350
Ontario	73,146	78,030	81,787	83,700	85,800
Manitoba	11,459	12,880	14,586	12,070	15,100
Saskatchewan	12,560	13,252	13,840	13,240	13,900
Alberta	19,811	20,080	21,206	20,090	21,800
British Columbia	27,139	27,524	28,412	29,390	28,980
Total liquor control revenue	215,856	227,290	235,378	241,390	255,650

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	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Newfoundland	62	60	64	69	72
Prince Edward Island	13	14	16	17	19
Nova Scotia	76	91	92	101	108
New Brunswick	71	77	88	85	89
Quebec	557	605	640	755	816
Ontario	647	778	830	910	1,061
Manitoba	77	100	111	118	124
Saskatchewan	141	146	148	156	185
Alberta	236	279	245	260	276
British Columbia	296	314	320	346	345
Total net general revenue	2,176	2,464	2,554	2,817	3,095

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Newfoundland	62	65	74	78	84
Prince Edward Island	14	20	15	19	21
Nova Scotia	86	92	109	108	122
New Brunswick	71	80	95	94	96
Quebec	533	601	749	845	998
Ontario	742	898	954	1,037	1,174
Manitoba	98	128	128	138	155
Saskatchewan	137	142	150	159	184
Alberta	215	235	266	272	281
British Columbia	267	283	328	338	365
Total net general expenditure exclusive of debt retirement	2,225	2,544	2,868	3,088	3,480

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Taxes:					
Corporations	48	50	37	39	40
Income - Corporations	226	249	285	285	403
Individuals	48	55	61	85	363
Property	9	8	9	8	9
Sales:					
Amusements and admissions	22	23	23	24	25
Motor fuel and fuel oil	364	382	402	449	465
General	187	209	211	349	475
Other	30	32	33	37	39
Succession duties	56	56	59	65	64
Other	20	104 ¹	124	131	126
Total taxes	1,010	1,168	1,244	1,472	2,009
Government of Canada Payments:					
Federal-provincial tax-sharing arrangements ²	398	460	480	478	—
Equalization (including stabilization)	—	—	—	—	161
50% share of Federal estate tax	—	—	—	—	15
50% Share of income tax on power utilities	8	5	4	6	7
Subsidies ³	60	54	54	57	67
Total Government of Canada Payments	466	519	538	541	250
Privileges, licenses and permits	466	539	522	545	570
Liquor profits	174	179	186	193	204
Other revenue	60	59	64	66	62
Total net general revenue	2,176	2,464	2,554	2,817	3,095

¹ Increase due to the introduction of hospital insurance premiums by several provinces.

² Includes tax rentals, tax equalization and revenue stabilization.

³ Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Transportation and communications	621	680	724	675	734
Health:					
Hospital care	287	391	466	524	602
Other	43	45	52	60	79
Total health	330	436	518	584	681
Social welfare:					
Aid to aged and blind persons	54	62	65	71	73
Aid to unemployed	40	41	79	90	96
Mothers' allowances	39	40	38	38	39
Other	58	63	61	79	97
Total social welfare	191	206	243	278	305
Total health and social welfare	521	642	761	862	986
Education	521	602	700	823	965
Natural resources and primary industries	158	174	204	200	209
Debt charges (excluding debt retirement)	55	57	63	80	100
Contributions to municipalities	61	66	69	74	78
Other expenditures	288	323	347	374	408
Total net general expenditure excluding debt re- tirement	2,225	2,544	2,868	3,088	3,480

TABLE 1. Net General Revenue (Estimated)

Fiscal year ending March 31, 1963

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
						thousands of dollars						
	Taxes:											
1	Corporations	300 ¹	85 ¹	890 ¹	675 ¹	30,000 ²	²	1,400 ¹	850 ¹	2,350 ¹	3,000 ¹	39,550
	Income:											
2	Corporations ³	4,938	1,115	7,003	5,654	114,000	185,010	16,718	11,480	24,326	32,837	403,081
3	Individuals ⁴	3,087	519	6,934	4,724	97,000	154,509	21,097	14,819	23,021	37,274	362,984
4	Property	—	—	90	385	—	2,221	—	—	—	6,160	8,856
	Sales:											
5	Alcoholic beverages	—	435	—	—	—	—	—	—	—	—	435
6	Amusements and admissions	90	64	385	265	8,600	11,130	690	100	905	3,070	25,299
7	Motor fuel and fuel oil	6,400	2,545	19,365	15,365	114,500	179,440	22,070	25,800	36,670	43,120	465,275
8	Tobacco	—	325	—	2,005	25,500	—	—	—	—	—	27,830
9	General	13,500	2,000	15,935	9,870	141,500	165,000	—	36,920	—	90,120	474,845
10	Other commodities and services	—	—	340	—	10,600	—	—	—	—	—	10,940
11	Succession duties	—	—	1 ⁵	—	24,000	40,000	—	—	—	—	64,001
12	Other	301	1,200	91	92	1,920	96,140	13,290	12,571	57	224	125,886
13	Total taxes	28,616	8,288	51,034	39,035	567,620	833,450	75,265	102,540	87,329	215,805	2,008,982
	Government of Canada:											
14	Statutory subsidies	1,656	657	2,132	1,745	3,964	4,624	2,089	2,116	2,816	1,672	23,471
	Federal-Provincial Fiscal Arrangements Act:											
15	Share of federal estate tax	390	74	1,317	1,110	—	—	1,804	1,098	2,421	7,064	15,278
16	Equalization (including stabilization)	13,132	3,285	19,277	15,278	67,064	—	12,781	22,526	7,903	—	161,246
17	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500	—	—	—	—	—	—	35,000
18	Newfoundland additional grant	8,000	—	—	—	—	—	—	—	—	—	8,000
19	Share of income tax on power utilities	175	48	400	—	3,800	600	—	55	1,500	350	6,928
20	Total Government of Canada	33,853	7,564	33,626	28,633	74,828	5,224	16,674	25,795	14,640	9,086	249,923
21	Privileges, licences and permits	6,235	950	8,900	9,650	116,300	149,030	17,120	32,500	144,920	84,180	569,785
22	Liquor profits	2,320	1,410	12,235	9,780	45,000	58,000	12,060	13,750	20,570	28,500	203,625
23	Other revenue	986	468	2,005	1,832	11,952	15,316	2,771	10,165	8,911	7,879	62,285
24	Total net general revenue	72,010	18,680	107,800	88,930	815,700	1,061,020	123,890	184,750	276,370	345,450	3,094,600

¹ Tax on premium income of insurance companies.

² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.

³ Collected by the federal government for all provinces except Quebec and Ontario.

⁴ Collected by the federal government for all provinces except Quebec.

⁵ Estimated collection of arrears.

TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)
Fiscal Year Ending March 31, 1963

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	19,580	6,475	30,020	23,440	184,165	266,100	34,000	28,530	59,920	75,680	727,910
2	Other	70	75	430	550	865	—	40	830	390	2,760	6,010
3	Total transportation and communica- tions	19,650	6,550	30,450	23,990	185,030	266,100	34,040	29,360	60,310	78,440	733,920
	Health and social welfare:											
	Health:											
4	Hospital care ¹	8,810	2,880	22,980	17,760	158,840	225,330	30,060	37,200	45,340	52,840	602,040
5	Other	2,550	490	2,130	2,020	16,520	13,270	3,540	22,450	6,000	10,080	79,050
6	Sub-total health	11,360	3,370	25,110	19,780	175,360	238,600	33,600	59,650	51,340	62,920	661,090
	Social welfare:											
7	Aid to aged and blind persons	2,270	670	2,240	2,480	17,870	16,530	2,320	4,650	9,990	14,360	73,380
8	Aid to unemployed and unemployables	6,570	420	4,080	2,960	35,830	16,310	5,760	6,190	7,730	9,670	95,520
9	Mothers' allowances	²	150	²	²	23,500	14,230	²	²	1,360	²	39,240
10	Other	1,820	230	1,290	1,230	60,520	13,650	3,780	4,010	4,910	5,650	97,090
11	Sub-total social welfare	10,660	1,470	7,610	6,670	137,720	60,720	11,860	14,850	23,990	29,680	305,230
12	Total health and social welfare	22,020	4,840	32,720	26,450	313,080	299,320	45,460	74,500	75,330	92,600	986,320
13	Education	21,000	4,430	29,140	15,890	286,440	346,750	37,540	46,670	91,620	86,110	965,590
14	Natural resources and primary industries	3,290	920	4,870	5,300	72,580	46,780	16,400	12,600	20,180	26,440	209,360
15	Debt charges (exclusive of debt retirement) ³ ..	4,460	1,760	12,180	8,650	20,290	60,940	4,440	— 200 ⁴	— 15,130 ⁴	2,310	99,700
16	Contributions to municipalities	1,470	420	1,330	5,990	250	34,870	3,470	10	17,220	12,650	77,680
17	Other expenditure	11,920	2,230	11,520	9,350	120,430	119,740	13,890	20,660	31,730	66,320 ⁵	407,790
18	Total net general expenditure exclusive of debt retirement	83,810	21,150	122,210	95,620	998,100	1,174,500	155,240	183,600	281,260	364,870⁶	3,480,360

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. 2,544; P.E.I. 970; N.S. nil; N.B. 5,035; Que. 10,360; Ont. 36,524 Man. 4,819; Sask. nil; Alta. 2,035; B.C. nil.

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

⁵ Includes home-owner subsidies 15,000.

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

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

Fiscal Year Ending March 31, 1963

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) ...	280	80	200	230	10,100	79,050	4,060	6,450	5,690	650	106,790
	Health:											
2	Hospital care ¹	—	—	650	—	—	—	—	—	—	—	650
3	Other	230	—	—	—	5,960	3,040	200	670	1,400	340	11,840
	Social welfare:											
4	Aid to aged persons	—	—	—	—	—	10,270	—	—	—	—	10,270
5	Aid to unemployed and unemployables	—	20	1,320	1,820	—	23,300	1,450	9,000	2,750	18,000	57,660
6	Other	—	—	—	260	—	4,660	270	—	—	—	5,190
7	Education (schools operated by local authorities) ²	—	2,930	18,350	10,410	166,970 ⁴	326,100	27,970	34,370	75,000	63,880	725,980
8	Natural resources and primary industries	—	—	—	10	380	870	460	130	250	10	2,130
9	Other ⁵	110	150	110	370	17,980	11,500	660	2,290	5,650	4,950	43,770
10	Sub-total items 1 to 9	620	3,180	20,630	13,100	201,390	458,790	35,090	52,910	90,740	87,830	964,280
11	Shared-revenue contributions, subsidies and grants in lieu of taxes	1,470	420	1,330	5,990	250	34,870	3,470	10	17,220	12,650	77,680
12	Total amounts paid to local governments ..	2,090	3,600	21,960	19,090	201,640	493,660	38,560	52,920	107,960	100,480	1,041,960

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 16,790 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, 3,465.

⁵ Includes winter works and civil defence grants.

TABLE 4. Net General Revenue (Preliminary)
Fiscal Year Ended March 31, 1962

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	270 ¹	85 ¹	890 ¹	720 ¹	29,570	²	1,350 ¹	850 ¹	2,300 ¹	2,950 ¹	38,985
	Income:											
2	Corporations ³	—	—	—	—	118,810	166,000	—	—	—	—	284,810
3	Individuals ⁴	—	—	—	—	85,080	—	—	—	—	—	85,080
4	Property	—	—	90	280	—	2,230	—	10	—	5,850	8,460
	Sales:											
5	Alcoholic beverages	—	430	—	—	140	—	—	—	—	—	570
6	Amusements and admissions	85	65	390	310	7,830	10,770	690	110	805	3,120	24,175
7	Motor fuel and fuel oil	6,735	2,640	18,860	15,400	107,800	173,000	21,480	25,850	35,200	41,840	448,805
8	Tobacco	—	330	—	1,960	24,340	—	—	—	—	—	26,630
9	General	13,415	2,000	15,650 ⁵	9,530	115,050	78,000	—	22,500	—	92,590	348,735
10	Other commodities and services	—	—	330	—	9,060	—	—	—	—	—	9,390
11	Succession duties ³	—	—	—	—	25,470	40,000	—	5 ⁴	5 ⁶	—	65,480
12	Other	325	1,090	90	90	2,050	95,410	19,640	12,215	45	230	131,185
13	Total taxes	20,830	6,640	36,300	28,290	525,200	565,410	43,160	61,540	38,355	146,580	1,472,305
	Federal-provincial tax-sharing arrangements:⁷											
14	Tax rental agreements	8,883	1,776	14,145	10,227	—	120,652	28,478	19,347	43,524	65,530	312,562
15	Tax equalization	11,195	2,812	18,172	16,006	60,448	—	11,933	21,222	14,862	5,902	162,552
16	Revenue stabilization	—	193	—	—	—	—	—	—	—	2,950	3,143
17	Total tax-sharing arrangements	20,078	4,781	32,317	26,233	60,448	120,652	40,411	40,569	58,386	74,382	478,257
18	Privileges, licences and permits	6,700	950	8,430	9,540	107,300	147,740	16,890	30,800	131,680	84,950	544,980
	Government of Canada:											
19	Subsidies	17,156 ⁸	3,157 ⁹	9,632 ⁹	9,245 ⁹	3,964	4,624	2,089	2,116	2,816	1,672	56,471
20	Share of income tax on power utilities	149	54	475	93	2,064	651	53	59	1,870	928	6,396
21	Total Government of Canada	17,305	3,211	10,107	9,338	6,028	5,275	2,142	2,175	4,686	2,600	62,867
22	Liquor profits	2,560	1,400	12,040	9,520	37,250	56,600	12,070	13,050	20,090	28,860	193,440
23	Other revenue	1,287	448	2,046	1,719	18,774	14,483	3,527	7,716	7,233	8,328	65,561
24	Total net general revenue	68,760	17,430	101,240	84,640	755,000	910,160	118,200	155,850	260,430	345,700	2,817,410

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 at this time.

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 have been substituted for amounts appearing in the provincial statements.

⁸ Includes Atlantic Provinces Adjustment Grant 7,500 and additional subsidy 8,000.

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, 1962

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	15,525	5,830	28,230	29,680	143,000	250,450	30,160	27,980	69,175	70,140	670,170
2	Other	65	80	890	530	800	—	40	710	—	2,090	5,205
3	Total transportation and communica- tions	15,590	5,910	29,120	30,210	143,800	250,450	30,200	28,690	69,175	72,230	675,375
	Health and social welfare:											
	Health:											
4	Hospital care ¹	8,170	2,350	18,750	16,650	124,700	205,500	26,470	34,220	41,025	46,640	524,475
5	Other	2,190	370	1,970	1,940	16,200	12,550	2,850	6,910	5,250	9,800	60,030
6	Sub-total health	10,360	2,720	20,720	18,590	140,900	218,050	29,320	41,130	46,275	56,440	584,505
	Social welfare:											
7	Aid to aged and blind persons	1,870	630	1,970	2,140	19,600	14,550	1,990	3,340	10,475	14,000	70,565
8	Aid to unemployed and unemployables ..	7,230	210	3,470	2,590	34,200	15,650	4,310	5,210	5,710	11,450	90,030
9	Mothers' allowances	²	140	²	²	22,500	13,700	²	500	1,000	²	37,840
10	Other	1,660	210	1,050	1,080	47,000	11,100	3,300	3,700	4,500	5,560	79,160
11	Sub-total social welfare	10,760	1,190	6,490	5,810	123,300	55,000	9,600	12,750	21,685	31,010	277,595
12	Total health and social welfare	21,120	3,910	27,210	24,400	264,200	273,050	38,920	53,880	67,960	87,450	862,100
13	Education	20,550	3,730	25,920	13,950	253,300	273,200	33,380	43,260	76,320	79,000	822,610
14	Natural resources and primary industries	3,430	930	4,950	5,370	66,400	43,200	14,580	14,880	19,560	27,200	200,500
15	Debt charges (exclusive of debt retirement) ³ ..	3,750	1,630	10,430	7,860	19,100	48,850	3,210	— 1,240 ⁴	—15,250 ⁴	1,600	79,940
16	Contributions to municipalities	1,120	360	1,220	5,480	250	33,390	2,720	10	17,970	11,180	73,700
17	Other expenditures	12,460	2,220	9,700	6,620	97,950	114,860	15,190	19,260	36,315	59,340 ⁵	373,915
18	Total net general expenditure (exclu- sive of debt retirement)	78,020	18,690	108,550	93,890	845,000⁶	1,037,000	138,200	158,740	272,050	338,000⁶	3,088,140

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. 2,335; P.E.I. 888; N.S. nil; N.B. 4,873; Que. 4,677; Ont. 35,802; Man. 4,817; Sask. nil; Alta. 2,051; B.C. nil.

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

⁵ Includes home-owner subsidies 14,826.

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, 1962

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 communication (roads)	310	50	210	160	11,500	71,530	4,620	6,400	5,700	590	101,070
	Health:											
2	Hospital care ¹	—	—	620	—	—	270	—	—	—	—	890
3	Other	170	—	—	—	4,700	3,370	170	760	1,370	310	10,850
	Social welfare:											
4	Aid to aged persons	—	—	—	—	—	7,260	—	—	—	—	7,260
5	Aid to unemployed and unemployables	—	20	1,490	1,680	—	29,850	1,170	8,500	1,080	18,000	61,790
6	Other	—	—	—	230	—	4,450	240	—	—	—	4,920
7	Education (schools operated by local authorities) ²	3	2,520	17,480	11,480	143,200 ³	182,700	25,590	32,750	55,890	59,690	531,300
8	Natural resources and primary industries	—	—	—	10	300	1,050	460	120	240	10	2,190
9	Other ⁴	100	10	120	340	14,450	10,160	770	2,010	4,865	4,350	37,175
10	Sub-total items 1 to 9	580	2,600	19,920	13,900	174,150	310,640	33,020	50,540	69,145	82,950	757,445
11	Shared-revenue contributions, subsidies and grants in lieu of taxes	1,120	360	1,220	5,480	250	33,390	2,720	10	17,970	11,180	73,700
12	Total amounts paid to local governments..	1,700	2,960	21,140	19,380	174,400	344,030	35,740	50,550	87,115	94,130	831,145

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 15,650 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, 4,564.

⁵ Includes winter works and civil defence grants.

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