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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1963

Preliminary (Second Analysis) 1962

(Fiscal Years Ended March 31, 1964 and 1963)

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SYMBOLS

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

- .. figures not available.
- 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) 1963

Preliminary (Second Analysis) 1962

(Fiscal Years Ended March 31, 1964 and 1963)

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, 1963, prepared from preliminary statements contained in the Budget Speeches delivered in 1963, 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 1963-64

Total tax revenue is estimated at \$2,218 million for the fiscal year ending March 31, 1964, an increase of \$143 million or 7 per cent over the preliminary total for the year ended March 31, 1963. Higher revenue from the general sales tax, and from the increased taxes in certain provinces on motor fuel and fuel oil sales, together with larger revenue from the corporation and individual income taxes, continue to be the main factors contributing to these higher estimates.

Of the total estimated revenue of \$3,360 million for the fiscal year ending March 31, 1964, \$2,218 million or 66% is estimated to be from taxes. Of the total tax revenue of \$2,218 million, the general sales tax accounts for 23.8 per cent, motor fuel and fuel oil taxes for 23.5 per cent, corporation income tax for 18.8 per cent and individual income tax for slightly over 18.8 per cent.

Tax Changes in 1963-64

In Prince Edward Island the general sales tax was increased from 4 per cent to 5 per cent, and the tax on motor fuel raised from 16 cents to 18 cents per gallon, both increases effective April 23, 1963. It is anticipated that these rate changes will result in increases of \$320 thousand in the revenue from the tax under "The Gasoline Tax Act", and \$550 thousand in the general sales tax revenue of the province.

In Quebec the motor vehicle fuel oil tax was increased from 13 cents to 15 cents and the diesel fuel tax from 18.5 cents to 21 cents per gallon, effective April 5, 1963. It is estimated that these increases in tax rates and increased sales will result in additional revenue of approximately \$27 million over revenue from this source for the 1962-63 fiscal period.

In Ontario an amendment to the retail sales tax exemption was made; the 3 per cent tax will apply to sales of 21 cents and over instead of to sales of 17 cents and over. Also, the rate of tax on the net profits in excess of \$10,000 of logging operations was raised from 9 per cent to 10 per cent, with a tax credit of one third of the tax provided.

In Manitoba a new tax was introduced on the purchase of tobacco products at the rate of one fifth of one cent on each cigarette, with corresponding charges on cigars, and a tax of one cent per one half ounce on manufactured tobacco. It is estimated that an additional \$2,250 thousand in revenue will be received from this source.

British Columbia now levies succession duties, effective April 1, 1963. As in the case of Ontario and Quebec, an abatement of 50 per cent of the federal estate tax otherwise payable will be allowed. The amusement tax in British Columbia was abolished.

Estimated Expenditures in 1963-64

Total net general expenditures are estimated at \$3,710 million in 1963-64, an increase of \$267 million over the preliminary total of \$3,443 million for the previous year. Estimated expenditure on education represents over 28 per cent of the total expenditure, health and welfare a further 28 per cent, and an additional 20 per cent was allocated to transportation and communications, mainly highways.

The net general expenditures on education again reflect the provincial share of construction costs of vocational and technical training schools, the construction of which is further encouraged in 1963-64 by the offer of the federal government to continue the contribution of 75 per cent of the approved capital cost until a specified total is reached for each province. It will then be reduced to 50 per

cent of the approved capital costs. Item 7 of Table 3, and item 4 of Table 6 include the gross grants, i.e. the federal and provincial governments' share of municipal school construction projects to be carried out under the scheme.

The municipal winter works program will be continued with a ceiling of \$100,000 instead of \$50,000 on individual projects, but the seven and one-half months qualifying period in 1962-63 will be cut to six months in the 1963-64 period; the federal government will pay 50 per cent of the payroll costs except for projects in municipalities in "designated areas" where the federal share will be increased to 60 per cent of payroll expenditures, to encourage a higher level of winter employment in those areas. "Gross" grants to municipalities under the scheme are included in item 9 of Table 3, and in item 6 of Table 6.

REVIEW OF PRELIMINARY DATA FOR 1962-63

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, and the federal-provincial fiscal arrangements act etc. were available from the Department of Finance and have been substituted for the provincial figures in every case.

Of the \$3,227 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1963, \$2,075 million or over 64 per cent was taxes, and of these the largest receipts were

from the general sales tax (24.9 per cent) and from the motor fuel and fuel oil taxes (23.1 per cent). Revenue from corporation income tax and individual income tax accounted for 19.7 per cent and 17.3 per cent, respectively, of the total tax revenue.

Preliminary net general expenditure amounted to \$3,443 million. Of this total 28.3 per cent was spent on education, 27.5 per cent on health and social welfare, and 21.0 per cent on transportation and communications.

In Prince Edward Island the hospital insurance premiums were abolished on November 30, 1962. In Saskatchewan the medical care insurance plan was introduced on July 1, 1962 but the first six months coverage was provided "free". The annual premium was set at \$12.00 per annum for single persons, and \$24.00 per annum for families for 1963.

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. Tables 7 and 8 are included herewith to explain as clearly as possible the differences between the revenue and expenditure Budgetary Estimates submitted to the provincial legislatures and the net general revenue and expenditure as they appear in tables 1 and 2 of this report.

Other Taxes, revenue item 12, includes hospital and medical insurance premiums where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Fiscal Arrangements Act, items 15 to 18 of Tables 1 and 4. The federal-provincial fiscal arrangements which came into effect on April 1, 1962, cover a five-year period. The federal government reduced its rates in the personal and corporation income tax fields enabling the provinces to enter these fields as they see fit to do so. The federal personal income tax, which was reduced 16 per cent in 1962 and 17 per cent in 1963, will continue to be reduced one per cent more each year, up to 20 per cent in the fifth taxation year (1966). The federal corporation income tax was reduced by 9 per cent of taxable income for the whole period of the new arrangements. The federal government offered to collect (free of charge) the provincial income taxes, (revenue items 2 and 3) provided they were levied on the same basis as the federal income taxes. Quebec has not entered a collection agreement. Ontario continues to collect its own corporation taxes. All other provincial personal and corporation income taxes are being collected by the federal government on behalf of the provinces.

The federal government continues to 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 (revenue item 15). Quebec and Ontario continue to levy their own succession duty, and since April 1, 1963 British Columbia is levying its own succession duty as well (revenue item 11).

Equalization payments continue to be paid. The revenue to be equalized has been broadened to include 50 per cent of the revenue the provinces collect from natural resources. There is a stabilization clause to provide a floor below which the payments will not be allowed to drop. See items 16 of table 1, and table 4, for the estimated revenue and actual revenue from these sources.

The Atlantic Provinces Adjustment Grants continue, and the distribution of these grants is shown in items 17 of tables 1 and 4.

Federal-Provincial Tax-Sharing Arrangements Act, 1956 adjustments, items 19 to 21 on Table 4. This Act dealt with federal-provincial arrangements for the five years ended March 31, 1962. However certain adjustments were made in the fiscal year ended March 31, 1963, based on later statistical information re population, tax collections, etc.

Privileges, Licences and Permits, revenue item 21, Table 1, and item 24, 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 fiscal arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue items 14, Table 1 and 4. These include only general and unconditional grants, for example the B.N.A. Act subsidies. 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 22, Table 4. All provinces continue to receive a share of the income tax col-

lected 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, Table 1 and item 26, Table 4, combine 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, Table 2, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social Welfare—Other, expenditure item 10, Table 2, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, Table 2, and item 8, Table 5, 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, Table 2, and item 9, Table 5 include 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, 1963.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, Table 1, item 22, and Table 4, item 25; taxes on the sale of liquor, items 5; privileges, licenses and permit fees included in Table 1, item 21, and Table 4 item 24;

miscellaneous revenue such as fines, penalties and confiscations included in item 23 of Table 1; and item 26 of Table 4. 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	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
thousands of dollars					
Newfoundland	4,380	4,403	4,640	4,390	5,150
Prince Edward Island	1,601	1,745	1,863	1,910	2,050
Nova Scotia	11,885	12,067	12,681	13,040	13,390
New Brunswick	7,933	8,269	9,576	9,890	10,640
Quebec	49,725	49,063	54,481	62,530	66,450
Ontario	78,030	81,781	83,957	91,200	95,200
Manitoba	12,880	14,586	15,043	12,560	16,530
Saskatchewan	13,252	13,840	14,152	14,970	14,440
Alberta	20,080	21,206	22,465	20,570	25,970
British Columbia	27,524	28,412	29,392	31,480	32,090
Total liquor control revenue	227,290	235,372	248,250	262,540	281,910

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	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Newfoundland	60	64	69	75	80
Prince Edward Island	14	16	17	19	19
Nova Scotia	91	92	101	114	116
New Brunswick	77	87	85	90	96
Quebec	605	641	755	863	911
Ontario	778	833	910	1,086	1,136
Manitoba	100	104	118	129	134
Saskatchewan	146	149	156	204	202
Alberta	279	246	260	284	284
British Columbia	314	320	346	363	382
Total net general revenue	2,464	2,552	2,817	3,227	3,360

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Newfoundland	65	75	78	97	90
Prince Edward Island	20	15	19	22	22
Nova Scotia	92	112	108	118	130
New Brunswick	80	95	94	101	108
Quebec	601	749	845	954	1,044
Ontario	898	937	1,037	1,179	1,285
Manitoba	128	137	138	153	159
Saskatchewan	142	150	159	180	201
Alberta	235	266	272	281	290
British Columbia	283	332	338	358	381
Total net general expenditure exclusive of debt retirement	2,544	2,868	3,088	3,443	3,710

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Taxes:					
Corporations	50	52	39	39	44
Income — Corporations	249	269	285	408	416
Individuals	55	61	85	360	418
Property	8	8	8	9	10
Sales:					
Amusements and admissions	23	23	24	25	25
Motor fuel and fuel oil	382	402	449	480	522
General	209	212	349	516	528
Other	32	34	37	40	47
Succession duties	56	60	65	72	75
Other	104	125	131	126	133
Total taxes	1,168	1,246	1,472	2,075	2,218
Government of Canada Payments:					
Federal-provincial tax-sharing arrangements ¹	460	480	478	24	—
Federal-Provincial Fiscal Agreements Act, 1962	—	—	—	175	170
50% Share of income tax on power utilities	5	4	6	10	7
Subsidies ²	54	54	57	66	66
Total Government of Canada Payments	519	538	541	275	243
Privileges, licences and permits	539	523	545	585	609
Liquor profits	179	185	193	211	222
Other revenue	59	60	66	81	68
Total net general revenue	2,464	2,552	2,817	3,227	3,360

¹ Includes tax rentals, tax equalization and revenue stabilization.

² 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	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Transportation and communications	680	713	675	723	743
Health:					
Hospital care	391	453	524	..	649
Other	45	55	60	..	91
Total health	436	508	584	652²	740
Social welfare:					
Aid to aged and blind persons	62	65	71	..	72
Aid to unemployed	41	55	90	..	110
Mothers' allowances	40	38	38	..	37
Other	63	99	79	..	86
Total social welfare	206	257	278	293¹	305
Total health and social welfare	642	765	862	945	1,045
Education	602	698	823	979	1,049
Natural resources and primary industries	174	201	200	201	221
Debt charges (excluding debt retirement)	57	67	80	104	125
Contributions to municipalities	66	70	74	77	79
Other expenditures	323	354	374	414	448
Total net general expenditure excluding debt retirement	2,544	2,868	3,088	3,443	3,710

¹ Preliminary statements do not all show sufficient detail to provide a breakdown of "total health" and "total social welfare".

TABLE 1. Net General Revenue (Estimated)

Fiscal year ending March 31, 1964

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	710 ¹	34,150 ²	²	1,450 ¹	850 ¹	2,300 ¹	3,400 ¹	44,135
	Income:											
2	Corporations ³	4,955	1,529	7,584	6,053	116,000	190,010	17,420	11,236	26,862	34,737	416,386
3	Individuals ⁴	3,545	586	7,669	5,501	115,000	176,349	23,264	16,312	27,840	41,755	417,821
4	Property	—	—	100	385	—	2,340	—	—	—	6,810	9,635
	Sales:											
5	Alcoholic beverages	—	430	—	—	—	—	—	—	—	—	430
6	Amusements and admissions	90	70	340	275	9,760	11,440	770	110 ⁵	930 ⁵	1,440 ⁵	25,225
7	Motor fuel and fuel oil	8,300	3,050	21,120	16,980	147,490	185,900	23,640	27,930	39,900	47,540	521,850
8	Tobacco	—	370	—	2,250	29,380	—	2,250	—	—	—	34,250
9	General	16,300	2,750	18,490 ⁶	10,360	156,660	185,500	—	39,000	—	98,990	528,050
10	Other commodities and services	—	—	375	—	12,230	—	—	—	—	—	12,605
11	Succession duties	—	—	—	—	25,500	42,000	—	—	—	7,060	74,560
12	Other	360	—	92	96	1,500	97,421	13,726	19,542	58	258	133,053
13	Total taxes	33,850	8,870	56,660	42,610	647,670	890,960	82,520	114,980	97,890	241,990	2,218,000
	Government of Canada:											
14	Statutory subsidies ⁷	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 1962:											
15	Share of federal estate tax ⁷	297	61	2,307	920	—	—	2,345	1,065	2,984	—	9,979
16	Equalization (including stabilization) ⁷ ..	14,521	3,147	19,422	16,302	69,539	—	12,033	23,174	1,546	—	159,684
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	50	500	—	3,800	600	—	55	1,700	250	7,130
20	Total Government of Canada	35,149	7,415	34,861	29,467	77,303	5,224	16,467	26,410	9,046	1,922	243,264
21	Privileges, licences and permits	7,030	1,080	9,010	9,910	130,050	155,550	19,450	35,750	142,940	97,850	608,620
22	Liquor profits	2,630	1,560	13,020	10,590	47,000	64,500	13,160	14,250	24,330	31,560	222,600
23	Other revenue	1,081	525	2,429	3,043	8,767	19,446	2,703	11,070	9,614	9,018	67,696
24	Total net general revenue	79,740	19,450	115,980	95,620	910,790	1,135,680	134,300	202,460	283,820	382,340	3,360,180

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. Estimates supplied by federal Department of Finance for all provinces except Ontario and Quebec.

⁴ Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec.

⁵ Pari-mutuel betting tax only.

⁶ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

⁷ Estimates supplied by federal Department of Finance.

TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)
Fiscal Year Ending March 31, 1964

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	19,635	5,745	31,690	26,510	187,270	276,850	26,250	29,430	60,440	67,050	730,870
2	Other	185	75	420	570	860	—	40	860	300	8,800	12,110
3	Total transportation and communications	19,820	5,820	32,110	27,080	188,130	276,850	26,290	30,290	60,740	75,850	742,980
	Health and social welfare:											
	Health:											
4	Hospital care ¹	9,370	2,610	24,500	19,790	175,720	239,060	30,990	39,790	52,900	54,840	649,570
5	Other	2,370	630	2,900	2,600	17,640	14,230	4,110	27,960 ²	7,320	11,120	90,880
6	Sub-total health	11,740	3,240	27,400	22,390	193,360	253,290	35,100	67,750	60,220	65,960	740,450
	Social welfare:											
7	Aid to aged and blind persons	2,260	810	2,460	2,670	18,830	16,310	2,780	4,880	8,360	12,720	72,080
8	Aid to unemployed and unemployables ..	6,340	270	4,380	3,380	40,520	19,370	6,470	7,710	11,510	10,240	110,190
9	Mothers' allowances	'	200	'	'	24,000	11,660	'	'	1,000	'	36,860
10	Other	1,790	300	1,800	1,180	46,620	14,500	3,810	3,730	6,230	5,990	85,950
11	Sub-total social welfare	10,390	1,580	8,640	7,230	129,970	61,840	13,060	16,320	27,100	28,950	305,080
12	Total health and social welfare	22,130	4,820	36,040	29,620	323,330	315,130	48,160	84,070	87,320	94,910	1,045,530
13	Education	23,720	4,850	31,970	20,500	290,850	411,140	38,480	50,010	83,540	94,050	1,049,110
14	Natural resources and primary industries	3,530	980	4,600	5,910	74,120	52,450	17,360	13,520	21,690	27,200	221,360
15	Debt charges (exclusive of debt retirement) ⁴	7,690	2,140	12,550	9,680	34,300	66,540	5,760	— 720 ⁵	— 14,960 ⁵	1,630	124,610
16	Contributions to municipalities	1,660	450	1,330	6,250	270	35,660	2,980	10	16,720	13,470	78,800
17	Other expenditure	11,770	2,640	11,550	8,810	132,590	127,260	20,260	23,710	35,070	74,130 ⁶	447,790
18	Total net general expenditure exclusive of debt retirement	90,320	21,700	130,150	107,850	1,043,590⁷	1,285,030	159,290	200,890	290,120	381,240⁷	3,710,180

¹ Includes expenditures under the various hospital insurance plans.

² Includes an estimate of expenditures to be made by the Medical Care Insurance Commission.

³ Now merged with other "social allowances" in the provincial Estimates and included in item 8 in these statistics.

⁴ Provision for debt retirement in the provincial current account Estimates was as follows: Nfld. 3,325; P.E.I. 1,047; N.S. nil; N.B. 5,605; Que. 14,287; Ont. 39,008 Man. 5,359; Sask. nil; Alta. 2,360; B.C. nil.

⁵ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁶ Includes home-owner subsidies 21,130.

⁷ 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, 1964

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	250	7,100	85,550	3,810	6,220	5,790	650	109,930
	Health:											
2	Hospital care ¹	—	—	870	—	—	—	—	10	—	—	880
3	Other	100	—	—	—	6,100	3,540	220	670	1,590	340	12,560
	Social welfare:											
4	Aid to aged persons	—	—	—	—	—	8,370	—	—	—	—	8,370
5	Aid to unemployed and unemployables	—	—	1,520	2,200	—	29,900	2,230	9,980	2,750	16,100	64,680
6	Other	—	—	—	480	—	3,900	120	—	—	—	4,500
7	Education (schools operated by local authorities) ²	3	3,330	22,310	11,690	188,440 ⁴	297,700	28,960	36,770	73,000	67,530	729,730
8	Natural resources and primary industries	—	—	—	10	—	1,140	580	200	250	10	2,190
9	Other ⁵	190	140	150	410	21,160	9,950	450	2,690	6,150	7,550	48,840
10	Sub-total items 1 to 9	570	3,550	25,050	15,040	222,800	440,050	36,370	56,540	89,530	92,180	981,680
11	Shared-revenue contributions, subsidies and grants in lieu of taxes	1,660	450	1,330	6,250	270	35,660	2,980	10	16,720	13,470	78,800
12	Total amounts paid to local governments	2,230	4,000	26,380	21,290	223,070	475,710	39,350	56,550	106,250	105,650	1,060,480

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 18,201 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, 1,824.

⁵ Includes winter works and civil defence grants.

TABLE 4. Net General Revenue (Preliminary)

Fiscal year ended 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												
1	Taxes:											
	Corporations	360 ¹	90 ¹	890 ¹	730 ¹	29,730 ²	²	1,400 ¹	940 ¹	2,350 ¹	3,050 ¹	39,540
	Income:											
2	Corporations ³	4,782	1,475	7,318	5,841	119,710	182,010	16,810	10,842	25,922	33,521	408,231
3	Individuals ⁴	3,056	506	6,611	4,742	98,320	152,021	20,380	14,292	24,000	35,995	359,923
4	Property	—	—	90	380	—	2,250	—	10 ⁵	—	6,540	9,270
	Sales:											
5	Alcoholic beverages	—	440	—	—	—	—	—	—	—	—	440
6	Amusements and admissions	80	60	360	270	8,950	11,310	690	110	900	2,350	25,080
7	Motor fuel and fuel oil	7,500	2,720	20,120	16,110	120,500	179,600	22,670	27,960	36,670	45,740	479,590
8	Tobacco	—	360	—	2,080	25,820	—	—	—	—	—	28,260
9	General	14,310	2,100	17,720 ⁶	9,680	153,000	179,500	—	39,770	—	99,860	515,940
10	Other commodities and services	—	—	360	—	10,790	—	—	—	—	—	11,150
11	Succession duties ⁷	—	—	—	—	27,840	44,000	—	10 ⁵	—	—	71,850
12	Other	322	699	91	87	1,840	95,319	13,770	13,676	58	234	126,096
13	Total taxes	30,410	8,450	53,560	39,920	596,500	846,010	75,720	107,610	89,900	227,290	2,075,370
	Government of Canada: ⁸											
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 1962:											
15	Share of federal estate tax	318	50	2,323	903	—	—	2,419	942	2,353	7,320	16,628
16	Equalization (including stabilization) ...	13,329	2,952	18,187	15,272	66,392 ⁹	—	12,250	23,284	6,956	—	158,622
17	Atlantic provinces adjustment grants ...	10,500	3,500	10,500	10,500	—	—	—	—	—	—	35,000
18	Newfoundland additional grant	8,000	—	—	—	—	—	—	—	—	—	8,000
	Federal-Provincial Tax-Sharing Arrangements Act 1956, adjustments:											
19	Tax rental agreements	84	355	1,443	421	—	— 177	1,081	— 208	3,758	2,331	9,088
20	Tax equalization	188	122	1,342	242	11,467 ⁹	—	2,962	4,362	1,151	— 3,710	18,126
21	Revenue stabilization	—	— 252	—	—	—	—	—	—	—	— 3,439	— 3,691
22	Share of income tax on power utilities	171	52	479	40	4,481	967	47	26	2,647	1,090	10,000
23	Total Government of Canada (items 14 to 22)	34,246	7,436	36,406	29,123	86,304	5,414	20,848	30,522	19,681	5,264	275,244
24	Privileges, licences and permits	7,230	980	8,620	9,860	112,108	152,590	17,252	39,970	144,920	91,820	585,350
25	Liquor profits	2,250	1,430	12,810	9,830	43,690	61,700	12,560	14,780	20,570	30,910	210,530
26	Other revenue	1,414	454	2,184	1,717	24,608	20,086	2,920	10,868	8,929	7,416	80,596
27	Total net general revenue	75,550	18,750	113,580	90,450	863,210	1,085,800	129,300	203,750	284,000	362,700	3,227,090

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 federal government for all provinces except Quebec and Ontario. See also footnote 8.⁴ Collected by federal government for all provinces except Quebec. See also footnote 8.⁵ Collection of arrears.⁶ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.⁷ Suspended under terms of the federal-provincial fiscal arrangements act in all provinces except Quebec and Ontario.⁸ Amounts appearing in the provincial statements have been adjusted to correspond with actual payments made by the federal Department of Finance.⁹ After deducting net adjustments re special corporation taxes and university grants.

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

Fiscal Year Ended March 31, 1963

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars												
1	Transportation and communications	21, 170	7, 740	28, 990	28, 850	168, 860	257, 570	34, 040	29, 950	60, 310	85, 290	722, 770
	Health and social welfare:											
2	Health ¹	20, 470	3, 850	24, 030	20, 430	160, 160	233, 550	32, 620	49, 020	51, 340	56, 900	652, 370
3	Social welfare	12, 060	1, 550	7, 960	6, 350	126, 140	58, 110	11, 860	15, 520	23, 990	29, 510	293, 050
4	Total health and social welfare	32, 530	5, 400	31, 990	26, 780	286, 300	291, 660	44, 480	64, 540	75, 330	86, 410	945, 420
5	Education	20, 910	3, 780	28, 720	16, 360	280, 690	367, 460	37, 540	47, 800	91, 620	83, 950	978, 830
6	Natural resources and primary industries	3, 330	1, 060	4, 610	5, 430	69, 250	45, 230	15, 410	12, 690	20, 180	23, 490	200, 680
7	Debt charges (exclusive of debt retirement) ² ..	6, 050	1, 910	11, 480	8, 710	29, 450	56, 400	4, 480	- 1, 050 ³	-15, 130 ³	1, 720	104, 020
8	Contributions to municipalities	1, 400	420	1, 300	6, 090	200	34, 410	3, 470	10	17, 220	12, 850	77, 370
9	Other expenditures	11, 210	1, 910	11, 010	8, 470	118, 690	126, 560	14, 010	26, 060	31, 730	64, 650 ⁴	414, 300
10	Total net general expenditure (exclusive of debt retirement)	96, 600	22, 220	118, 100	100, 690	953, 440⁵	1, 179, 290	153, 430	180, 000	281, 260	358, 360⁵	3, 443, 390

¹ Includes expenditures under the various hospital insurance plans.

² Provision for debt retirement was as follows: Nfld. 2,950; P.E.I. 892; N.S. nil; N.B. 5,248; Que. 9,750; Ont. 39,000; Man. 4,819; Sask. nil; Alta. 2,035; B.C. nil.

³ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁴ Includes home-owner subsidies 15,159.

⁵ Does not include expenditures by the toll road authorities.

TABLE 6. Specified Gross Amounts Paid to Local Governments (Preliminary)

Fiscal Year Ended 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 communication (roads) ..	270	80	260	220	10, 110	77, 820	4, 060	7, 720	5, 690	580	106, 810
2	Health ¹	100	—	740	—	4, 790	3, 470	200	800	1, 400	320	11, 820
3	Social welfare	—	—	1, 310	2, 070	—	38, 190	1, 720	9, 000	2, 750	16, 000	71, 040
4	Education (schools operated by local authorities) ²	³	2, 910	18, 340	10, 480	173, 180 ⁴	374, 350	27, 970	34, 220	75, 000	62, 700	779, 150
5	Natural resources and primary industries ..	—	—	—	10	370	920	480	80	250	10	2, 120
6	Other ⁵	130	160	100	380	14, 540	11, 280	660	2, 800	5, 650	5, 360	41, 060
7	Sub-total items 1 to 6	500	3, 150	20, 750	13, 160	202, 990	506, 030	35, 090	54, 620	90, 740	84, 970	1, 012, 000
8	Shared-revenue contributions, subsidies and grants in lieu of taxes	1, 400	420	1, 300	6, 090	200	34, 410	3, 470	10	17, 220	12, 850	77, 370
9	Total amounts paid to local governments	1, 900	3, 570	22, 050	19, 250	203, 190	540, 440	38, 560	54, 630	107, 960	97, 820	1, 089, 370

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 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, 3,500.

⁵ Includes winter works and civil defence grants.

TABLE 7. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)

Fiscal year ending March 31, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
		thousands of dollars									
1	Ordinary revenue per provincial estimates	99,959	23,660	115,712	117,149	899,245	1,029,481	136,216	184,306	344,000	372,907
	Add:										
2	Estimated revenue deducted from expenditure ¹	—	—	1,217	21	3,880	1,431	109	—	—	1,987
3	Estimated expenditure deducted from revenue ¹	—	60	641	736	6,101	8,782	347	1,930	1,006	3,700
4	Estimated revenue of administrative or special funds ..	3,347	88	285	442	2,590	272,450	43,484	35,984	1,886	1,680
5	Capital account revenue of an ordinary nature.....	—	90	—	—	—	1,595	—	—	870	—
6	To adjust tax arrangement revenue to federal estimates	944	221	1,111	742	5,667	4,973	1,618	2,429	1	3,830
7	Total additions	4,291	459	3,254	1,941	18,238	289,231	45,558	40,343	3,763	11,197
	Deduct:										
8	Refunds of current year's expenditure included in revenue	90	5	51	80	—	59	75	—	615	—
9	Refunds of current year's revenue included in expenditure	—	54	—	—	59	—	—	—	—	—
10	Revenue of working capital funds to be offset against expenditure	450	—	175	150	—	—	—	454	150	—
11	Employees' contributions to pension plans	340	—	—	—	—	—	—	—	5,000	—
12	Offsets to adjust contributions to and from Government Enterprises to a "net" basis	1,201	—	—	—	—	—	—	—	3,439	—
13	Sinking fund earnings included in estimated revenue	—	—	—	—	5,200	—	—	—	—	—
14	Previous years' surplus included in revenue	—	—	—	—	—	—	7,600	—	—	—
15	Transfer of deferred revenue reserve.....	—	—	—	—	—	—	3,854	—	—	—
16	Interfund eliminations	3,120	20	170	—	—	44,238	10,675	14,832	314	60
17	Interest, discount, premium and exchange ²	611	70	1,493	39	1,436	4,938	935	2,697	15,544	1,708
18	Grants-in-aid and shared-cost contributions ²	16,582	3,928	17	21,894	—	129,545	23,482	2,426	35,581	—
19	Institutional revenue ²	2,115	595	1,079	1,302	—	4,252	851	1,784	3,297	—
20	Total deductions	24,509	4,672	2,985	23,465	6,695	183,032	47,472	22,193	63,940	1,768
21	Rounding	- 1	+ 3	- 1	- 5	+ 2	—	- 2	+ 4	- 3	+ 4
22	Total estimated net general revenue (Table 1, Item 24)	79,740	19,450	115,980	95,620	910,790	1,135,680	134,300	202,460	283,820	382,340

¹ Only those items which remain in net general revenue. For example, federal grants-in-aid which have been offset against expenditure in the Provincial Estimates have not been added back in item 2 and deducted in item 18.

² Only those amounts included in items 1 and 4. See also footnote 1.

TABLE 8. Reconciliation of Provincial Estimated Expenditure with Estimated Net General Expenditure (Table 2)

Fiscal year ending March 31, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
		(thousands of dollars)									
1	Ordinary expenditure per provincial estimates	99,898	22,907	108,794	123,301	883,516 ¹	967,103	136,061	187,883 ²	302,458	372,706
2	Capital expenditure per provincial estimates	35,826	6,193	22,170	12,574	163,775	356,334	21,794	—	71,365	—
3	Total expenditure per provincial estimates	135,724	29,100	130,964	135,875	1,047,291	1,323,437	157,855	187,883	373,823	372,706
	Add:										
4	Estimated revenue deducted from expenditure	—	—	1,217	21	3,880	1,431	109	—	—	1,987
5	Estimated expenditure deducted from revenue	—	60	641	736	6,101	8,782	347	1,930	1,006	3,700
6	Estimated expenditure of administrative or special funds	4,314	506	311	300	2,091	287,779	42,349	33,271	2,011	1,763
7	Estimated interest on the public debt	—	—	—	—	—	—	—	—	—	2,850
8	Total additions	4,314	566	2,169	1,057	12,072	297,992	42,805	35,201	3,017	10,300
	Deduct:										
9	Refunds of current year's expenditure included in revenue	90	5	51	80	—	59	75	—	615	—
10	Refunds of current year's revenue included in expenditure	—	54	—	—	59	—	—	—	—	—
11	Revenue of working capital funds to be offset against expenditure	450	—	175	150	—	—	—	454	150	—
12	Employees' contributions to pension plans	340	—	—	—	—	—	—	—	5,000	—
13	Offsets to adjust contributions to and from government enterprises to a "net" basis	1,201	—	—	—	—	—	—	—	3,439	—
14	Estimated debt retirement included in estimated expenditure	3,325	1,047	—	5,605	14,287	39,008	5,359	—	2,360	—
15	Non-expenditure items included in provincial capital account expenditure	1,617	1,180	—	—	—	114,359	—	—	3,328	—
16	Estimated capital revenue to be offset against capital expenditure	20,265 ³	1,059 ⁴	—	—	—	—	—	—	17,096 ⁵	—
17	Interfund eliminations	3,120	20	170	—	—	44,238	10,675	14,832	314	60
18	Interest, discount, premium and exchange	611	70	1,493	39	1,436	4,938	935	2,697	15,544	1,708
19	Grants-in-aid and shared-cost contributions	16,582	3,928	17	21,894	—	129,545	23,482	2,426	35,581	—
20	Institutional revenue	2,115	595	1,079	1,302	—	4,252	851	1,784	3,297	—
21	Total deductions	49,716	7,958	2,985	29,070	15,782	336,399	41,377	22,193	86,724	1,768
22	Rounding	-2	-8	+2	-12	+9	—	+7	-1	+4	+2
23	Total estimated net general expenditure (Table 2, item 18)	90,320	21,700	130,150	107,850	1,043,590	1,285,030	159,290	200,890	290,120	381,240

¹ Includes 2,046 in supplementary estimates and 46,909 debt service.

² Total "budgetary" expenditure including capital expenditure 23,440.

³ This represents capital revenue of 21,120 estimated by the province, less 855 considered to be non-revenue items.

⁴ This represents capital revenue of 3,647 estimated by the province, less 2,498 considered to be non-revenue items, and less 90 considered to be revenue of an ordinary nature. (See line 5, Table 7).

⁵ This represents capital revenue of 29,848 estimated by the province, less 11,882 considered to be non-revenue items, and less 870 considered to be revenue of an ordinary nature. (See line 5, Table 7).

