

CATALOGUE No.

68-205

ANNUAL



FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS



Revenue and Expenditure

Summary of Estimates (First Analysis) 1964

(Fiscal Year Ended March 31, 1965)

Recent years in this series have contained statistical data formerly contained in 68-206 Financial Statistics of Provincial Governments: Revenue and Expenditures; Preliminary (Second analysis), which was discontinued with the 1958 number. It is planned to resume publication of 68-206 with the 1963 issue and this data has therefore been excluded from 68-205. See table of contents and introductory text for further details.

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63-202	The Control and Sale of Alcoholic Beverages in Canada Revenue of provincial and federal governments, sales by liquor authorities by value and by volume; production, warehousing, imports and exports; assets and liabilities of provincial government liquor commissions50

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NOTE:

The following data formerly included in this report, will be published in the
Fall of 1964 in Catalogue No. 68-206 Annual:

Review of Preliminary Data for 1963-64

- (1) Net General Revenue, 1963-64 Preliminary.
- (2) Net General Expenditure, 1963-64 Preliminary.
- (3) Gross Amounts Paid to Local Governments, 1963-64 Preliminary.

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) 1964

(Fiscal Year Ended March 31, 1965)

INTRODUCTION

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. Condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1964, prepared from preliminary statements contained in the Budget Speeches delivered in 1964, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end, will be published in the Fall in Catalogue No. 68-206.

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 1964-65

Total tax revenue is estimated at \$2,527.5 million for the fiscal year ending March 31, 1965 an increase of \$309.5 million or 13.95 per cent over the estimated total for the year ended March 31, 1964. Increased revenue from the tax on motor fuel and fuel oil sales, from the general sales tax, together with an overall increase in revenue from the corporation and individual income taxes accounted for this general increase.

Of the total estimated revenue of \$3,851 million for the fiscal year ending March 31, 1965, \$2,527.5 million or 65.6 per cent is estimated to come from taxes. Of the total tax revenue of \$2,527.5 million, the general sales tax accounts for 26.1 per cent, motor fuel and fuel oil taxes for 23.7 per cent, individual income tax for 17.8 per cent and corporation income tax for 17.2 per cent.

Tax changes in 1964-65

In Newfoundland it is anticipated that a tax of five cents a package will be placed on cigarettes. This tax together with a tax on cigars and tobacco is expected to yield \$2 million during the year as outlined in the provincial estimates.

Effective April 24, 1964 the provincial retail sales tax in Quebec was made uniform across the province at 6 per cent, including sales of liquor

in Quebec Liquor Commission stores. Taxes on pari-mutuels were stabilized at 7 per cent for ordinary wagers and at 9 per cent on special mutuels; this tax had formerly varied from 5.5 per cent upward.

In Ontario the gasoline tax was increased by two cents per gallon to 15 cents per gallon effective February 13, 1964. The tax on diesel fuel used in motor vehicles was increased to 20½ cents per gallon, an increase of two cents per gallon. Minor changes in the Hospitals Tax Act resulted in slightly higher exemptions and rates on admission prices to places of amusement. The three per cent rate for retail sales tax continued unchanged. Effective July 1, 1964, the premiums under the Hospital Care Insurance Plan were increased from \$2.10 to \$3.25 monthly for a single person, and \$4.20 to \$6.50 monthly for a family unit. Effective with the 1964 registrations, the former scale of fees for passenger cars based on motor horse power was replaced by a flat rate of \$15, \$20, or \$25 for cars having four, six or eight cylinders respectively.

In Saskatchewan for the calendar year 1964, there will be a reduction in the premiums charged under the provincial medical care insurance and the hospital insurance plans. Premiums for the combined coverage have been reduced from \$72 a year to \$52 for families and from \$36 to \$26 a year for single persons.

Estimated Expenditures in 1964-65

Total net general expenditures are estimated at \$4,254 million in 1964-65, an increase of \$544 million or 14.6 per cent over the estimated expenditures for the year ended March 31, 1964. Estimated expenditure on health and social welfare represents 28 per cent of the total expenditure, education a further 28 per cent and an additional 19.6 per cent is allocated to transportation, mainly highways.

Item 7, Table 3, gives the gross grants, i.e. the federal and provincial governments' share of municipal school construction projects anticipated under the education programme.

It is estimated that 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 Table 3.

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 4 and 5 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, 1962, items 15 to 18 of Table 1. Under the federal-provincial fiscal arrangements act which came into effect on April 1, 1962, the federal government reduced its rates in the personal and corporation income tax fields enabling the provinces to enter these fields as they saw fit to do so. The federal personal income tax will be reduced 18 per cent in 1964 as compared to the reduction of 17 per cent in 1963. The federal corporation income tax remains at 9 per cent of taxable income. 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.

Under the revised federal-provincial fiscal arrangements which came into effect on April 1, 1964, all provinces except Ontario and British Columbia will receive equalization payments. Equalization will be based not on the national average, but on the average yield of the standard taxes in the two provinces having the highest per

capita yield, namely, Ontario and British Columbia. The three-year average of provincial revenue from natural resources will be retained as a factor in the new formula, but the method of treatment will be altered. Instead of one-half of such revenue being included with the standard taxes and equalized up to the national average, the equalization payable under the new arrangements to any province having natural resource revenue above the national average will be reduced by one-half of the amount that such per capita revenue exceeds the national average.

Effective April 1, 1964, the federal government increased the rate of abatement of federal estate tax, from 50 to 75 per cent. This means that seven provinces will be receiving a larger share of the Federal estate tax. Ontario and Quebec levy their own succession duties, and not having raised their rates will receive the additional 25% abatement from the federal government. British Columbia, in lieu of accepting the additional abatement, has raised its provincial rates under its Succession Duty Act (See line 15, Table 1).

The Atlantic Provinces Adjustment Grants continue and the distribution of these grants is shown in item 17 of Table 1.

Privileges, Licences and Permits, revenue item 21, Table 1, 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 item 14, Table 1, 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. 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, Table 1, 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, 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, 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 Table 2. See Table 3 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In Table 3 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas Table 2 reflects only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, Table 2, 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.

July 21, 1964.

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; taxes on the sale of liquor, item 5; privileges, licences and permit fees included in Table 1, item

21; miscellaneous revenue such as fines, penalties and confiscations included in item 23 of Table 1. 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	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
thousands of dollars					
Newfoundland	4,403	4,640	5,020	5,150	7,250
Prince Edward Island	1,745	1,863	1,893	2,050	2,150
Nova Scotia	12,067	12,676	13,151	13,390	13,630
New Brunswick	8,269	9,576	9,886	10,640	10,640
Quebec	49,063	54,481	62,447	66,450	66,210
Ontario	81,781	83,957	89,822	95,200	111,450
Manitoba	14,586	15,043	15,568	16,530	16,820
Saskatchewan	13,840	14,152	14,696	14,440	16,400
Alberta	21,206	22,465	26,068	25,970	27,030
British Columbia	28,412	29,392	31,482	32,090	33,250
Total liquor control revenue	235,372	248,245	270,033	281,910	304,830

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	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Newfoundland	64	69	75	80	90
Prince Edward Island	16	18	19	19	21
Nova Scotia	92	102	114	116	124
New Brunswick	87	84	90	96	103
Quebec	641	758	863	911	1,129
Ontario	833	927	1,086	1,136	1,293
Manitoba	104	118	129	134	147
Saskatchewan	149	157	204	202	223
Alberta	246	273	284	284	321
British Columbia	320	347	363	382	400
Total net general revenue	2,552	2,853	3,227	3,360	3,851

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Newfoundland	75	83	97	90	102
Prince Edward Island	15	19	22	22	23
Nova Scotia	112	107	118	130	142
New Brunswick	95	95	101	108	118
Quebec	749	848	954	1,044	1,296
Ontario	937	1,037	1,179	1,285	1,435
Manitoba	137	137	153	159	178
Saskatchewan	150	159	180	201	222
Alberta	266	279	281	290	333
British Columbia	332	339	358	381	405
Total net general expenditure exclusive of debt retirement	2,868	3,103	3,443	3,710	4,254

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Taxes:					
Corporation	52	55	39	44	44
Income - Corporations	269	268	408	416	434
Individuals	61	85	360	418	451
Property	8	8	9	10	10
Sales:					
Amusements and admissions	23	24	25	25	30
Motor fuel and fuel oil	402	450	480	522	598
General	212	355	516	528	659
Other	34	37	40	47	53
Succession duties	60	66	72	75	93
Other	125	133	126	133	155
Total taxes	1,246	1,481	2,075	2,218	2,527
Government of Canada Payments:					
Federal-provincial tax-sharing arrangements ¹	480	478	24	—	—
Federal-Provincial Fiscal Agreements Act, 1962	—	—	175	170	251
50% Share of income tax on power utilities	4	6	10	7	9
Subsidies ²	54	57	66	66	67
Total Government of Canada Payments	538	541	275	243	327
Privileges, licences and permits	523	560	585	609	670
Liquor profits	185	202	211	222	242
Other revenue	60	69	81	68	85
Total net general revenue	2,552	2,853	3,227	3,360	3,851

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	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Transportation and communications	713	659	723	743	833
Health:					
Hospital care	453	542	..	649	749
Other	55	57	..	91	102
Total health	508	599	652¹	740	851
Social welfare:					
Aid to aged and blind persons	65	67	..	72	83
Aid to unemployed	55	91	..	110	122
Mothers' allowances	38	37	..	37	31
Other	99	80	..	86	104
Total social welfare	257	275	293¹	305	340
Total health and social welfare	765	874	945	1,045	1,191
Education	698	839	979	1,049	1,191
Natural resources and primary industries	201	202	201	221	239
Debt charges (excluding debt retirement)	67	84	104	125	137
Contributions to municipalities	70	71	77	79	156
Other expenditures	354	374	414	448	507
Total net general expenditure excluding debt retirement	2,868	3,103	3,443	3,710	4,254

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, 1965

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	350 ¹	110 ¹	950 ¹	740 ¹	33,200 ¹	2	1,500 ¹	940 ¹	2,450 ¹	3,400 ¹	43,640
	Income:											
2	Corporations ³	4,604	550	6,353	5,258	128,000	207,000	14,984	10,308	23,313	33,779	434,149
3	Individuals ⁴	3,909	753	9,072	6,008	121,000	191,819	24,552	18,553	29,069	45,790	450,525
4	Property	—	—	100	385	—	2,870	—	—	—	7,140	10,495
	Sales:											
5	Alcoholic beverages	—	480	—	—	—	—	—	—	—	—	480
6	Amusements and admissions	90	70	330	275	11,800	13,700	860	150 ⁵	970 ⁵	1,640 ⁵	29,885
7	Motor fuel and fuel oil	9,395	3,300	21,620	17,400	167,460	231,400	26,680	31,180	41,030	48,750	598,215
8	Tobacco	2,000	340	—	2,100	30,490	—	3,700	—	—	—	38,630
9	General	16,540	2,890	18,590 ⁶	10,650	264,020	195,800	—	46,490	—	104,030	659,010
10	Other commodities and services	—	—	400	—	13,760	—	—	—	—	—	14,160
11	Succession duties	—	—	—	—	40,000	44,000	—	—	—	9,400	93,400
12	Other	412	7	95	114	1,570	125,281	14,324	12,799	48	261	154,911
13	Total taxes	37,300	8,500	57,510	42,930	811,300	1,011,870	86,600	120,420	96,880	254,190	2,527,500
14	Government of Canada:											
	Statutory subsidies ⁷	1,656	657	2,132	1,745	3,964	4,624	2,117	2,123	2,889	1,673	23,580
	Federal-Provincial Fiscal Arrangements Act 1962:											
15	Share of federal estate tax ⁷	409	107	4,044	1,517	8,382	14,417	3,833	1,639	4,803	—	39,151
16	Equalization (including stabilization) ⁷ ..	18,234	4,558	23,945	21,828	97,522	—	18,547	24,111	3,648	—	212,393
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	170	45	500	23	4,600	900	—	—	2,700	200	9,138
20	Total Government of Canada	38,969	8,867	41,121	35,613	114,468	19,941	24,497	27,873	14,040	1,873	327,262
21	Privileges, licences and permits	8,290	1,130	9,400	10,440	140,220	162,150	19,310	43,480	172,690	102,670	669,780
22	Liquor profits	3,700	1,620	13,270	10,590	46,070	78,810	13,390	16,200	25,280	32,700	241,630
23	Other revenue	1,401	553	3,179	3,497	17,252	20,759	3,043	15,047	11,710	8,777	85,218
24	Total net general revenue	89,660	20,670	124,480	103,070	1,129,310	1,293,530	146,840	223,020	320,600	400,210	3,851,390

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 Quebec and Ontario.

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, 1965

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	24, 100	6, 405	30, 870	24, 030	245, 500	302, 300	26, 960	33, 980	61, 120	71, 710	826, 975
2	Other	100	85	520	600	1, 070	—	40	1, 040	270	1, 940	5, 665
3	Total transportation and communications	24, 200	6, 490	31, 390	24, 630	246, 570	302, 300	27, 000	35, 020	61, 390	73, 650	832, 640
	Health and social welfare:											
	Health:											
4	Hospital care ¹	11, 360	2, 690	25, 180	22, 560	191, 710	309, 010	32, 270	42, 150	55, 720	56, 400	749, 050
5	Other	3, 570	730	3, 650	3, 020	19, 040	16, 620	4, 020	28, 060 ²	11, 130	12, 210	102, 050
6	Sub-total health	14, 930	3, 420	28, 830	25, 580	210, 750	325, 630	36, 290	70, 210	66, 850	68, 610	851, 100
	Social welfare:											
7	Aid to aged and blind persons	2, 480	1, 020	2, 800	2, 990	20, 530	18, 460	4, 010	4, 600	11, 670	14, 730	83, 290
8	Aid to unemployed and unemployables	5, 640	310	4, 850	3, 520	40, 150	26, 360	7, 850	8, 330	14, 590	10, 300	121, 900
9	Mothers' allowances	'	220	'	'	18, 800	11, 460	'	'	800	'	31, 280
10	Other	2, 630	420	1, 960	1, 540	57, 500	15, 140	6, 600	4, 510	6, 410	7, 010	103, 720
11	Sub-total social welfare	10, 750	1, 970	9, 610	8, 050	136, 980	71, 420	18, 460	17, 440	33, 470	32, 040	340, 190
12	Total health and social welfare	25, 680	5, 390	38, 440	33, 630	347, 730	397, 050	54, 750	87, 650	100, 320	100, 650	1, 191, 290
13	Education	26, 370	4, 960	37, 060	22, 320	361, 010	424, 290	44, 100	57, 440	106, 220	106, 980	1, 190, 750
14	Natural resources and primary industries ..	3, 520	1, 040	4, 980	8, 110	72, 960	58, 920	23, 480	14, 790	23, 050	28, 710	239, 560
15	Debt charges (exclusive of debt retirement) ⁴	8, 990	2, 220	12, 820	10, 530	44, 780	68, 820	5, 240	— 1, 500 ⁵	—16, 550 ⁵	1, 290	136, 640
16	Contributions to municipalities	1, 840	460	1, 330	7, 570	73, 270	36, 890	3, 000	10	18, 350	13, 570	156, 290
17	Other expenditure	11, 600	3, 000	15, 640	11, 340	149, 990	146, 330	20, 350	28, 180	40, 540	79, 750 ⁶	506, 720
18	Total net general expenditure exclusive of debt retirement	102, 200	23, 560	141, 660	118, 130	1, 296, 310⁷	1, 434, 600	177, 920	221, 590	333, 320	404, 600⁷	4, 253, 890

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. 3,840; P.E.I. 1,017; N.S. nil; N.B. 5,977; Que. 15,166; Ont. 37,648; Man. 5,879; Sask. nil; Alta. 1,936; B.C. nil.

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

⁶ Includes home-owner subsidies 25,030.

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, 1965

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)	140	80	220	220	7,650	95,550	3,820	7,120	6,010	650	121,460
	Health:											
2	Hospital care ¹	—	—	930	—	—	—	—	—	—	—	930
3	Other	190	—	—	—	6,200	3,920	170	900	1,800	340	13,520
	Social welfare:											
4	Aid to aged persons	—	—	—	—	—	7,860	—	—	—	—	7,860
5	Aid to unemployed and unemployables	—	—	1,700	2,950	—	37,670	1,800	11,480	2,750	17,890	76,240
6	Other	—	—	—	410	—	5,670	50	—	—	—	6,130
7	Education (schools operated by local authorities) ²	3	3,720	25,790	11,220	248,140 ⁴	329,570	29,940	42,040	73,530	72,290	836,240
8	Natural resources and primary industries	10	—	—	20	—	900	500	60	350	10	1,850
9	Other ⁵	160	250	160	330	25,260	10,790	580	5,230	6,290	4,680	53,730
10	Sub-total items 1 to 9	500	4,050	28,800	15,150	287,250	491,930	36,860	66,830	90,730	95,860	1,117,960
11	Shared-revenue contributions, subsidies and grants in lieu of taxes	1,840	460	1,330	7,570	73,270	36,890	3,000	10	18,350	13,570	156,290
12	Total amounts paid to local governments	2,340	4,510	30,130	22,720	360,520	528,820	39,860	66,840	109,080	109,430	1,274,250

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 20,752 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, 1,736.

⁵ Includes winter works and civil defence grants.

TABLE 4. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)

Fiscal year ending March 31, 1965

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	116,123	26,199	126,694	129,607	1,123,355 ¹	1,157,583	151,761	214,876	397,506	396,043
	Add:										
2	Estimated revenue deducted from expenditure ²	—	—	1,827	55	2,497	1,533	108	—	—	2,151
3	Estimated expenditure deducted from revenue ²	—	—	643	601	6,732	9,790	390	2,270	1,040	3,870
4	Estimated revenue of administrative or special funds..	4,045	129	302	345	2,678	291,625	46,183	32,789	1,865	1,845
5	Capital account revenue.....	—	1,818 ³	—	—	—	—	—	—	—	—
6	Capital account revenue of an ordinary nature	—	100 ³	—	—	—	1,625	—	—	1,018	—
7	To adjust tax arrangement revenue to federal estimates	—	—	—	—	1,644	14,236	—	—	—	—
8	Total additions	4,045	2,047	2,772	1,001	13,551	318,809	46,681	35,059	3,923	7,866
	Deduct:										
9	Refunds of current year's expenditure included in revenue	90	8	61	145	—	665	93	—	832	—
10	Refunds of current year's revenue included in expenditure	—	44	—	—	59	—	—	—	—	—
11	Revenue of working capital funds to be offset against expenditure	476	—	—	100	—	—	—	525	200	—
12	Employees' contributions to pension plans	400	—	—	—	—	—	—	—	7,400	—
13	Offsets to adjust contributions to and from Government Enterprises to a "net" basis	1,336	—	—	—	—	—	—	—	4,490	—
14	Sinking fund earnings included in estimated revenue ..	—	—	—	—	5,200	—	—	—	—	—
15	Previous years' surplus included in revenue	—	—	—	—	—	—	10,020	—	—	—
16	Interfund eliminations	3,865	20	185	—	—	55,783	11,236	18,082	460	75
17	Interest, discount, premium and exchange ⁴	570	117	2,095	39	2,333	5,142	1,076	3,406	16,979	1,593
18	Grants-in-aid and shared-cost contributions ⁴	20,074	6,336	15	24,246	—	110,632	25,683	2,769	43,252	—
19	Institutional revenue ⁴	2,144	964	858	1,358	—	3,639	653	972	3,793	—
20	To adjust tax arrangement revenue to federal estimates	1,550	89	1,768	1,653	—	7,000	2,838	1,160	3,418	2,030
21	Total deductions	30,505	7,578	4,982	27,541	7,592	182,861	51,599	26,914	80,824	3,698
22	Rounding	- 3	+ 2	- 4	+ 3	- 4	- 1	- 3	- 1	- 5	- 1
23	Total estimated net general revenue (Table 1, item 24)	89,660	20,670	124,480	103,070	1,129,310	1,293,530	146,840	223,020	320,600	400,210

¹ This includes estimated budgetary revenue of 1,050,355 together with 73,000 estimated additional sales tax revenue from increase in provincial sales tax from 4% to 6%.

² 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.

³ These items represent capital revenue of 3,201 estimated by the province, less 1,283 considered to be non-revenue items.

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

TABLE 5. Reconciliation of Provincial Estimated Expenditure with Estimated Net General Expenditure (Table 2)

Fiscal year ending March 31, 1965

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	111,019	25,990	118,615	129,257	1,087,878 ¹	1,039,728 ²	151,602	214,432 ³	341,660	395,593
2	Capital expenditure per provincial estimates	46,608	5,976	23,464	19,760	214,500	368,827	24,780	—	72,830	—
3	Total expenditure per provincial estimates	157,627	31,966	142,079	149,017	1,302,378	1,408,555	176,382	214,432	414,490	395,593
	Add:										
4	Estimated revenue deducted from expenditure	—	—	1,827	55	2,497	1,533	108	—	—	2,151
5	Estimated expenditure deducted from revenue	—	—	643	601	6,732	9,790	390	2,270	1,040	3,870
6	Estimated expenditure of administrative or special funds	3,931	100	329	326	2,262	327,973	45,654	30,639	2,177	1,877
7	Estimated interest on the public debt	—	—	—	—	—	—	—	—	—	2,780
8	Total additions	3,931	100	2,799	982	11,491	339,296	46,152	32,909	3,217	10,678
	Deduct:										
9	Refunds of current year's expenditure included in revenue	90	8	61	145	—	665	93	—	832	—
10	Refunds of current year's revenue included in expenditure	—	44	—	—	59	—	—	—	—	—
11	Revenue of working capital funds to be offset against expenditure	476	—	—	100	—	—	—	525	200	—
12	Employees' contributions to pension plans	400	—	—	—	—	—	—	—	7,400	—
13	Offsets to adjust contributions to and from government enterprises to a "net" basis	1,336	—	—	—	—	—	—	—	4,490	—
14	Estimated debt retirement included in estimated expenditure	3,840	1,017	—	5,977	15,166	37,648	5,879	—	1,936	—
15	Non-expenditure items included in provincial capital account expenditure	1,122	—	—	—	—	99,745	—	—	2,450	—
16	Estimated capital revenue to be offset against capital expenditure	25,438 ⁴	—	—	—	—	—	—	—	2,598 ⁵	—
17	Interfund eliminations	3,865	20	185	—	—	55,783	11,236	18,082	460	75
18	Interest, discount, premium and exchange	570	117	2,095	39	2,333	5,142	1,076	3,406	16,979	1,593
19	Grants-in-aid and shared-cost contributions	20,074	6,336	15	24,246	—	110,632	25,683	2,769	43,252	—
20	Institutional revenue	2,144	964	858	1,358	—	3,639	653	972	3,793	—
21	Total deductions	59,355	8,506	3,214	31,865	17,558	313,254	44,620	25,754	84,390	1,668
22	Rounding	- 3	—	- 4	- 4	- 1	+ 3	+ 6	+ 3	+ 3	- 3
23	Total estimated net general expenditure (Table 2, item 18)	102,200	23,560	141,660	118,130	1,296,310	1,434,600	177,920	221,590	333,320	404,600

¹ Represents estimated ordinary expenditure of 957,353 together with 57,525 debt service plus 73,000 estimated as the portion of provincial sales tax payable to municipalities.

² Represents estimated gross ordinary expenditure of 1,090,063 adjusted to a "net" basis.

³ Total "budgetary" expenditure including capital expenditure of 27,450.

⁴ This represents capital revenue of 26,626 estimated by the province less 1,188 considered to be non-revenue items.

⁵ This represents capital revenue of 14,268 estimated by the province less 10,652 considered to be non-revenue items and less 1,018 considered to be revenue of an ordinary nature. (See line 6, Table 4).

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