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# PROVINCIAL GOVERNMENT FINANCE

## Revenue and Expenditure (Estimates)

### 1969

(Fiscal Year Ended March 31, 1970)

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### SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- P preliminary figures.
- r revised figures.

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

# PROVINCIAL GOVERNMENT FINANCE

## Revenue and Expenditure (Estimates)

1969

(Fiscal Year Ended March 31, 1970)

### INTRODUCTION

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ended March 31, 1970. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These

statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variations in accounting systems and financial reporting used by the provinces, 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 (revenue classified by source and expenditure by function, depends upon the detail of the available sources of information. See also Explanatory Comments on page 10.

### REVIEW OF ESTIMATES FOR 1969 - 70

#### Estimated Revenue 1969 - 70

Of the total estimated provincial revenue of \$9.8 billion for the fiscal year ending March 31, 1970, \$6.8 billion or 69.1 per cent is estimated to be derived from taxation. Of the total tax revenue, individual income tax accounts for 31.8 per cent, general sales tax for 24.2 per cent, motor fuel tax for 14.9 per cent, and corporation income tax for 11.7 per cent.

#### Tax Changes in 1969 - 70

**Newfoundland.** — Effective January 1, 1969, the corporation income tax rate was raised from 12 per cent to 13 per cent of taxable income. It is estimated that \$865 thousand will be derived from this increase. Effective July 1, 1969, the rate of personal income tax was increased five percentage points from 28 per cent to 33 per cent of the federal basic tax resulting in anticipated additional revenue of two million dollars. Effective May 1, 1969, the base of the seven per cent social security assessment was broadened to include the following services (1) laundry and dry cleaning, (2) hotel and motel accommodations, (3) motor vehicle repairs

and maintenance, (4) furniture and household appliance repairs, and (5) long-distance telephone calls. It is estimated that the extension of this tax will furnish an additional \$1.4 million. An increase in the annual corporation registration fee from five dollars to one hundred dollars per year is to be collected from every company. It is expected that this increase will result in additional revenue of \$360 thousand.

Effective January 1, 1969, the rates of remuneration payable to collectors of the various taxes have been reduced as follows (1) sales tax from three per cent to two per cent of collections, (2) gasoline and fuel oil taxes from one per cent to one half of one per cent, (3) tobacco tax from three per cent to one per cent. The rate of remuneration for collectors of the new insurance premium tax has been set at two per cent of the tax collected.

**Prince Edward Island.** — Effective April 16, 1969, the retail sales tax was raised from five per cent to seven per cent. It is expected that this will result in additional revenue of two million dollars.



**Nova Scotia.** — Effective April 4, 1969, the sales tax was increased from five per cent to seven per cent and the base was broadened to include (1) motor vehicles and parts, (2) electric power, other than when used for heating or industrial purposes, and (3) local telephone calls. The tax on gasoline was increased from 19 cents to 21 cents. The tax on cigarettes was raised from one-tenth to four-tenths cents per cigarette. Other forms of tobacco are subject to tax at the rate of ten per cent of the selling price.

Applicable to the current year the minimum registration fee for motor vehicles was raised from \$11 to \$15, additional charges to be at the rate of \$1.00 per hundred pounds of vehicle weight, up from 67 cents. The cost of a three year operator's license was raised from \$3.00 to \$6.00.

Effective April 4, 1969, the retail sales tax is payable by other than domestic purchasers of electricity according to a schedule based on kilowatt hours consumed. As of the same date the remuneration allowed to vendors acting as collectors of retail sales tax is reduced to one and one half per cent and the remuneration to collectors of the tax levied on cigarettes and tobacco is increased to five per cent, both from the former rate of three per cent.

Liquor prices were to be increased to produce a ten per cent increase in revenue, the actual increases in the price of beer, wine, and spirits to be determined by the Nova Scotia Liquor Commission.

**New Brunswick.** — Effective April 1, 1969, the social services and education tax was raised from six per cent to eight per cent. It is estimated that this increase will yield an estimated \$12.3 million. The small sales exemption under the act was lowered from 14 cents to 11 cents resulting in an estimated revenue of \$500 thousand. The provincial sales tax was also extended to include laundry and dry cleaning.

As of the same date the gasoline tax was increased from 19 cents per gallon to 20 cents per gallon. This increase is expected to yield an additional \$1.3 million. The tax on cigarettes was raised from one-fifth to two-fifths cents per cigarette, the tax on tobacco was raised from two cents per ounce to four cents per ounce, and the tax on cigars has been applied at the rate of one cent for each five cents of the purchase price or fraction thereof. These increases in taxes on tobacco and tobacco products are estimated to yield an additional \$2.4 million. The commission paid to wholesale tobacco dealers for collecting the tobacco tax has been reduced from ten per cent to two per cent, which it is estimated will result in a saving of \$200 thousand.

As of April 1, 1969, personal income tax was increased by ten percentage points to 38 per cent of the federal tax. For the 1969 calendar year this surtax will

be at the effective rate of seven and one half per cent. For the period beginning January 1, 1970, the full ten per cent surtax will apply. It is estimated that this surtax will yield \$8.0 million.

Effective April 1, 1969, the New Brunswick Liquor Control Commission introduced an increase of ten per cent to the selling price of beer, wine and spirits.

The fees for private passenger motor vehicle registration for 1969 were set at one cent per pound of weight of the motor vehicle (minimum \$20) plus four dollars for license plates. Truck, bus and other commercial vehicle registration fees were increased by one dollar, and a four dollar increase was applied to trailers, tractors, school buses and farm trucks.

**Quebec.** — The temporary six per cent personal income surtax imposed for the 1968 and 1969 taxation years is to be extended to the 1970 taxation year. The effective rates of tax on personal income ranges from 5.83 per cent to 42.4 per cent for those years.

Under the Estate Tax Act the exemptions for bequests in the direct line were increased. Effective April 30, 1969, estates of under \$75,000 left to the immediate family are exempt from duty. In addition, no duty is to be levied on the capitalized value of incomes derived from pension funds or registered retirement savings plans bequeathed to direct successors. If two-thirds or more of an inheritance consists of real property or shares, then the succession duty payments may be spread over a four year period.

Effective February 15, 1969, special permits for over-size and over-weight vehicles were subject to a new schedule of fees ranging from \$2.00 to \$100.00.

**Ontario.** — Effective April 1, 1969, the Hospital Tax Act which imposed a consumption tax of 10 per cent (maximum \$1.00) on places of amusement and entertainment was repealed, and the taxing provisions integrated with the Retail Sales Tax Act. The 10 per cent rate under the latter Act now applies to (1) all transactions previously taxed under the Hospital Tax Act, (2) liquor, wine and bottled beer consumed in bars, lounges, etc., (3) retail sales of liquor, wine and bottled beer, and (4) all meals costing over \$2.50. The maximum tax of \$1.00 mentioned above has been repealed.

As of the same date, hotel, motel and other transient accommodation is subject to the five per cent sales tax. The exemption for production machinery and equipment other than that used for farm production was repealed, and the five per cent tax made applicable to deliveries made on and after April 1, 1969. Equipment used in the provision of telephone and telegraph services and accommodation was also taxed at five per cent. A tax of five per cent was also imposed on the rental charges to theatres and television stations for the use of

films and video tapes excluding those used for educational purposes. The charge to a lessee for the rental of tangible personal property is now taxed on the full rental price regardless of the rental period. Previously, the tax only applied to a portion of the rental where the period was in excess of six days.

Effective March 5, 1969, the tax on cigarettes was increased from three-tenths to four-tenths of a cent per cigarette or from six cents to eight cents for a pack of twenty.

Effective April 1, 1969, the 13 cents per gallon rebate of gasoline tax formerly allowed on gasoline purchased for boats and snowmobiles was abolished. As of the same date the rate of mining tax was raised to a flat 15 per cent with a total exemption if profits are less than \$50,000. This rate replaces the former graduated rate schedule ranging from six per cent to 12 per cent of profits over \$10,000.

Installments of corporate income tax are now accelerated by switching from a quarterly to a bi-monthly basis applicable to corporate fiscal years commencing after March 15, 1969.

The place of business tax has been abolished and the rate of tax on paid-up capital tax has been doubled to one-tenth of one per cent with a minimum of \$50.00 per year. This tax is payable in addition to any corporate income tax liability.

**Manitoba.** — No new taxes and no increases in existing rates were introduced in the budget for the current fiscal year.

**Saskatchewan.** — Under the Estate Tax Rebate Act, a rebate is now payable upon application only in respect of the tax on the estate of a person dying on or after April 1, 1969, who at the time of death was domiciled in Saskatchewan or who had resided in Saskatchewan for at least 183 days during each of the three or more years immediately preceding death.

The mineral acreage tax was increased from three cents an acre to ten cents an acre, which, it is hoped, will result in additional revenue of \$800 thousand in 1969-70.

**Alberta.** — Effective July 1, 1969, personal income tax was increased by five percentage points from 28 per cent to 33 per cent of the federal tax payable. As of the same date the corporate income tax was increased by one per cent to 11 per cent. The province's share of the federal corporate income tax levied on privately owned gas, steam and electrical utility firms was increased from 30 per cent to 95 per cent. Alberta plans to refund all 1966 income taxes received by the province during 1969 from private utility companies, provided they pass the benefit on to their current customers.

Effective July 1, 1969, a new tax on tobacco products was imposed, equivalent to approximately 16 per cent. This tax is expected to yield \$6.0 million for the remainder of the fiscal year.

**British Columbia.** — No changes in tax rates were forecast in the budget.

#### Estimated Expenditure 1969-70

Total gross general expenditure for all provinces for 1969-70 is estimated at \$11.8 billion, while cost of services provided is estimated at \$11.5 billion.

Some of the functions on which major expenditures are anticipated by the provinces are outlined below.

In Newfoundland it is estimated that in 1969-70 the cost of services provided will amount to \$323.7 million. Of this amount, education will account for approximately 26 per cent, health for over 18 per cent, transportation 17 per cent, social welfare for 13 per cent, and other services 26 per cent.

Education in Prince Edward Island is expected to account for approximately 24 per cent of the cost of services, in that province for the year under review. Included in these estimates are university operating grants which are expected to total \$3.2 million. Expenditure on transportation is anticipated to account for over 16 per cent, health almost 16 per cent, and social welfare 10 per cent of the cost of services. All other services account for the remaining 34 per cent.

Nova Scotia estimates the cost of services for 1969-70 will be \$396.9 million. Again, education expenditures are the major item accounting for nearly 29 per cent of the total. Education cost estimates include \$23.7 million for assistance to universities, the Nova Scotia Agricultural College and the Nova Scotia Technical College. The cost of Medicare, estimated at \$12.3 million for this first year of operation, contributes to the appropriation of 28 per cent of the total budget for health services. Expenditure on transportation accounts for over 13 per cent of the estimated total cost of services provided. This represents an increase of 13.2 per cent over the previous year and is partly a result of the withdrawal of Federal support from Atlantic Development Board shared programs.

As in the other Maritime Provinces, education in New Brunswick will account for the largest absolute expenditure, \$128.6 million or 36 per cent of the total cost of services provided. More than two-thirds of this amount is allocated for public schools, trade and technical institutes and teacher training, with the major part of the increase over the previous year going to local school board administration, teachers' salaries, curriculum changes and transportation facilities. Almost



\$16 million is planned for modernization of elementary schools and junior and senior high school complexes throughout the province. In the year under review approximately \$23 million is provided for grants to universities. Estimated expenditures on health and welfare will exceed \$93 million, or 26 per cent of the total cost of services, while transportation costs will account for 12 per cent.

In Quebec appropriations for education, health and welfare are two-thirds of the estimated total cost of services provided. Education expenditures are estimated at over \$1,026 million, which represents 31.0 per cent of the total for the year 1969 - 70. Grants to school boards for current expenses are estimated at \$517.4 million compared to \$382.9 million in 1968 - 69; funds set aside for university and other higher education, including expansion and research, have been raised to approximately \$243 million; and \$30 million is provided for student aid. For health services, which account for a large share of the social security budget, most of the increase over the preceding year is slated for hospital insurance and for the prevention and treatment of mental illness. Increases in welfare services expenditures over the previous year will be allocated to financing social agencies, unemployment and social allowances, support of child welfare establishments and institutions for aged persons and other adults.

Ontario's spending allocations for 1969 - 70 are following the same pattern of priorities as in the previous four years, namely: education, health and social services, municipal aid and housing. Included in education expenditures, which amount to over 32 per cent of the total cost of services provided, are substantial increases over the previous year in assistance to school boards, support to universities, grants to Colleges of Applied Arts and Technology and Ryerson Polytechnical Institute and in student awards. In health and social services, increased expenditure is contemplated to sustain the present income maintenance rehabilitation and child care programs. Total general expenditures for support of municipalities will increase due to the Basic Shelter Tax Exemption payments and the takeover of the administration of justice, implemented the previous year.

It is estimated that the total cost of services provided in 1969 - 70 in the province of Manitoba will amount to \$493.5 million. As a result of reorganization, and the transfer of some functions from one government department to another, a comparison with the previous year's estimates for this province is difficult. However, education, health and social services are again given priority for the year under review.

In Saskatchewan education expenditures will account for the major portion of total expenditures, with grants to local schools increasing more than four per cent over the previous year, and technical and vocational training education costs increasing by 15 per cent. In addition, the University of Saskatchewan will receive the largest percentage increase of any major program, namely \$24 million in operating grants, an

increase over the previous year of 20 per cent, plus \$12 million in capital grants, \$1.5 million more than the previous year. The overall cost of the provincial health program is also estimated to be considerably higher than the previous year, due to rising health costs, expanded health benefits and the phasing out of the national health grant program. Under welfare, the budget for the Saskatchewan Assistance Plan has been increased \$2.8 million to \$23.9 million, and anticipated expenditures for new and expanded facilities to provide assistance for the various welfare programs have been included in the estimates for these services.

The estimates for Alberta show that approximately one-third of its budget will be expended on education costs. Operational and construction grants to local schools are provided for at over \$158 million, universities \$67.8 million and \$7.5 million for the expansion of the junior college system; \$5.5 million has been allocated to students' assistance, and commitments to teachers' pension funds will cost an estimated \$3.9 million. The total appropriation for education costs is well over \$300 million. Health costs are expected to account for over 20 per cent of the estimated total expenditure in 1969 - 70. Hospital services will cost an estimated \$16 million more than in the previous year, as a result of rising costs and additional beds; as well, the appropriation for the Alberta Health Plan has been increased by approximately \$5 million.

In British Columbia it is estimated that education costs will amount to approximately 30 per cent of the estimated cost of total services provided by that province, while health and welfare expenditures will account for over 35 per cent of the total. Government outlays for Medicare are estimated to total \$50 million in the fiscal year 1969 - 70.

#### Home-owners' Subsidies

Grants to home-owners to alleviate the burden of municipal taxation continue in the provinces of Ontario, Saskatchewan, Alberta and British Columbia.

In Ontario it is estimated that in 1969 - 70, under the Municipal Unconditional Grants Act \$44.6 million will be paid to municipalities to be applied solely for the benefit of persons paying taxes on residential and farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In addition, in Ontario the Residential Property Tax Reduction Act provides for the reduction of municipal taxes on residential property. Every local municipality shall allow a credit on municipal taxes on the first \$2,000 of assessment at an equalized mill rate. The municipality allows this tax credit on the tax bills of residential tax payers and the municipality is reimbursed by the province for the total amount of these credits. Landlords are required to pass on to tenants the full amount of the tax credit applicable to the property under lease. \$123 million was budgeted in 1969 - 70 to meet this expenditure. These grants by the province of Ontario are included in Table 2, item 19.



In Saskatchewan the estimated home-owners' grant of \$8.7 million will be paid by the province to eligible property owners on the basis of the lesser of \$50 or one half of the current year's taxes.

In Alberta the estimated home-owner tax discount of \$13.2 million provides for a discount of \$50 on the taxes of owner-occupied eligible residences in the province. The amount of the discount is paid by the province to the municipality when the home-owner has paid the balance of his taxes.

See Table 2, item 19 for the classification of this item in these two provinces.

In British Columbia the home-owners' grant provides tax relief for resident home-owners. The maximum amount of this grant has been set at \$150 per property in 1969 and is paid to the municipality on behalf of the

home-owner who pays the balance of the taxes levied on his property. The total budget covering this payment is made up as follows:

Provincial home-owners' grants (applicable to education) . . . . .	\$50,000,000
Provincial home-owners' grants (applicable to non-school municipal levies) . . .	4,850,000
Home-owners' subsidy deducted from home-owners' taxes in unorganized territory . . . . .	750,000
	\$55,600,000

# Medicare

As of October 1, 1969, seven provinces in Canada are now under the federal medicare scheme. Some of the details are shown in the following table.

Province	Date of entry into plan	Monthly levies		
		Single	Family	Family of 3 or more
		dollars		
Newfoundland . . . . .	April 1, 1969	—	—	—
Prince Edward Island <sup>1</sup> . . . . .		—	—	—
Nova Scotia . . . . .	April 1, 1969	—	—	—
New Brunswick <sup>1</sup> . . . . .		—	—	—
Quebec <sup>2</sup> . . . . .		—	—	—
Ontario . . . . .	October 1, 1969	5.90	11.80	14.75
Manitoba <sup>3</sup> . . . . .	April 1, 1969	4.90	9.80	9.80
		.55 <sup>3</sup>	1.10 <sup>3</sup>	1.10 <sup>3</sup>
Saskatchewan <sup>4</sup> . . . . .	July 1, 1968	1.00	2.00	2.00
Alberta . . . . .	July 1, 1969	5.00	10.00	10.00
British Columbia . . . . .	July 1, 1968	5.00	10.00	12.50

<sup>1</sup> Prince Edward Island and New Brunswick have not yet entered the plan.

<sup>2</sup> Quebec anticipates entering the plan on July 1, 1970.

<sup>3</sup> Revised rates effective November 1, 1969.

<sup>4</sup> Saskatchewan also charges a utilization fee of \$1.50 for each office visit and \$2.00 for a home visit.

The participating provinces pay between 85 per cent and 95 per cent of the provincial medical association's schedule of fees. Under the shared-cost formula the federal government pays the participating provinces 50 per cent of the national average per capita medical care costs.

The provincial plans while conforming to federal requirements that they be comprehensive, portable,

universal and publicly administered are similar but not identical. Policies differ in whether doctors may bill patients for charges in excess of the Provincial Medical Association schedule of fees. In Nova Scotia, Ontario, Saskatchewan, Alberta and British Columbia, doctors are required to give advance notice of these charges to patients. Doctors in Newfoundland and Manitoba must adhere to the provincial schedule.

## EXPLANATORY COMMENTS

### Net General Revenue (Table 1)

"Net general revenue" as used in this report denotes that gross general revenue has been adjusted by deducting (a) estimated revenue of provincial government institutions, (b) estimated revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

### Cost of Services Provided (Table 2)

In previous reports the term "net general expenditure" was used. However, in this report this term has been dropped because much of its meaning has been lost due to a change in concepts. A new concept "cost of services provided" has been developed and is used in this publication. It is intended to reflect the total estimated cost of the services provided by provincial governments and their agencies even though these costs may be shared by other levels of government through conditional grants. This concept differs from the "net general" concept in that conditional transfers received from the federal or municipal governments are not deducted from the gross expenditures as they were in determining estimated net general expenditure. However, in order to permit the calculation of estimated net general expenditure, should it be required by certain users, Table 4 has been provided.

### Amounts transferred from other Governments (Table 4)

This table indicates the estimated revenue received by provincial governments in the form of conditional and unconditional transfers from the federal and local governments. The conditional transfers or shared cost contributions are related to the expenditure function to which they apply on the basis of information contained in provincial financial estimates and other statements with the exception of British Columbia. Details by function are not available for this province at this time.

### Own-Source Revenue Deductions (Table 5)

This table provides the detail, by function, of item 40 in Table 1 and item 29 in Table 2. The amounts in the table represent estimated revenue derived from expenditure functions and, in order to put the revenue and expenditure of all provinces on a comparable basis, these revenue items are deducted from gross general revenue and from gross general expenditure. These estimated funds are considered to be reductions of expenditure and not revenue in the true sense of revenue, that is, the income raised to meet expenditures. They consist largely of estimated institutional revenue as recorded in the provincial estimates, that is, revenue from the sale of goods and services by provincial institutions such as agricultural schools, hospitals, and penal institutions.

Estimated revenue in the form of interest, premium on the issuance of securities and exchange is by conceptual definition offset against the expenditure for debt charges.

Tables 6 and 7 are included herewith to explain as clearly as possible the difference between Budgetary Estimates of revenue and expenditure submitted to the provincial legislatures and net general revenue and cost of services provided as they appear in Tables 1 and 2 of this report.

### Federal-Provincial Fiscal Arrangements (1967 - 72)

The Federal-Provincial Fiscal Arrangements Act, 1967 provided for a number of significant changes in the structure of federal payments to the provinces. The federal government increased its abatement of the personal income tax from 24 per cent to 28 per cent of the federal tax payable in the provinces. The abatement of the corporate income tax which stood at nine per cent of taxable income in provinces other than Quebec and ten per cent of taxable income in Quebec was raised to 10 per cent in all provinces, effective for the 1967 taxation year. For provinces which levy their own succession duties at the same rate as in 1964 (Ontario and Quebec), the federal government abates its estate tax by 50 per cent of the federal estate tax payable, and makes a payment equal to 25 per cent of the estate tax payable in that province. For provinces which have increased their succession duty since 1964 (British Columbia), the federal government abates its estate tax by 75 per cent of the federal tax payable. For provinces which do not levy a succession duty the direct payment is 75 per cent of the federal estate tax due in the province.

**Equalization.** - In contrast to the former equalization formula which took into account only three taxes and natural resource revenues, the new formula is based on 16 provincial revenue sources. For each revenue source a base is chosen which is as close as possible to the actual base of the revenue source in all provinces. The percentage of the total base attributed to a particular province is calculated along with the percentage of the total population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total revenue in all provinces from a particular source gives the equalization payment for the revenue source in the province. The total equalization payment for the province is the sum of the payments for each revenue source. The Atlantic Provinces additional grants were abolished under the new arrangements, but the provinces of Nova Scotia, New Brunswick and Newfoundland are guaranteed an additional equalization payment of \$10.5 million while Prince Edward Island is guaranteed an additional \$3.5 million.

**Stabilization.** — The change in the stabilization formula is closely related to the change in the equalization formula. Total net general revenues of a province, including equalization and other unconditional grants from the federal government, are used in determining the size of payment. In two cases actual revenues are replaced by average revenues. A three-year average of estate tax and succession duty revenue and a five-year average of sales of crown leases and reservations on oil and natural gas lands revenue are used instead of actual revenue. The stabilization payments are then the amounts required to bring the current year's revenue up to 95 per cent of the previous year's revenue.

**"Opting out".** — Two changes in opting out arrangements took place under the Federal-Provincial Fiscal Arrangements Act 1967. The terminal date of an agreement entered into for health grants was moved to March 31, 1970. The one point abatement of the personal income tax relating to the operating costs of certain technical education programs was allowed to expire on March 31, 1967. This change was connected with the federal government's take over of adult retraining expenses. As a result the total additional abatement received by Quebec for opting out was reduced from 20 to 19 points.

**Privileges, licences and permits,** revenue item 18, 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.

**Sales and services,** revenue item 19, Table 1, includes sales of goods such as material and supplies, provincial lands, furniture, clothing and uniforms, and government publications, as well as sales of services including the rental of government property, board and room provided to employees, fees and charges for services rendered by provincial departments or officials, bridge and ferry tolls and other fees such as inspection fees, registration fees, tuition fees and fees for analysis and testing.

**Other revenue,** item 23, Table 1, includes contributions and grants from private sources, escheates and forfeitures such as bank deposits and election deposits, insurance recoveries on fire losses and miscellaneous items not otherwise provided for in the classification.

**Grants-in-aid and shared-cost contributions,** item 25, Table 1. A breakdown of this amount on a functional basis is provided in Table 4 of this report.

**Subsidies,** revenue item 28, Table 1, includes only 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 included in item 25 of Table 1.

**Share of income tax on power utilities,** revenue item 33, 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.

**Unconditional transfers to local governments,** expenditure item 20, 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 or shared-cost contributions to municipal governments have been classified according to the function 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. Table 3 gives a breakdown of estimated grants-in-aid and shared-cost contributions to local governments.

**Other expenditure,** item 28, Table 2, includes expenditure not otherwise included such as Emergency Measures Organization, housing, and other expenditures resulting from major fires, floods and other disasters.

An explanation of the statistical terms used in this report is included as Part II (conceptual framework) classifications and sources of the "Historical Review, Financial Statistics of Governments in Canada 1952-62", published by DBS in February 1966 (Catalogue No. 68-503).



## 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	1966	1967	1968 (Est.)	1969 (Est.)	1970 (Est.)
millions of dollars					
Newfoundland .....	112	125	167	195	227
Prince Edward Island .....	25	27	33	36	44
Nova Scotia .....	150	166	215	236	303
New Brunswick .....	128	152	221	242	294
Quebec .....	1,600	1,817	2,307	2,697	2,962
Ontario .....	1,603	1,968	2,269	2,821	3,546
Manitoba .....	199	222	292	320	403
Saskatchewan .....	266	291	318	356	380
Alberta .....	453	465	522	602	730
British Columbia .....	554	631	659	755	917
<b>Total net general revenue .....</b>	<b>5,090</b>	<b>5,864</b>	<b>7,003</b>	<b>8,260</b>	<b>9,806</b>

### Cost of Services Provided by Provincial Governments (Current and Capital,)

Fiscal Years Ended March 31

Province	1966	1967	1968 <sup>1</sup> (Est.)	1969 <sup>1</sup> (Est.)	1970 (Est.)
millions of dollars					
Newfoundland .....	182	270	..	..	323
Prince Edward Island .....	38	48	..	..	64
Nova Scotia .....	198	255	..	..	397
New Brunswick .....	175	216	..	..	360
Quebec .....	1,986	2,280	..	..	3,311
Ontario .....	1,906	2,323	..	..	4,050
Manitoba .....	267	319	..	..	493
Saskatchewan .....	298	357	..	..	467
Alberta .....	465	655	..	..	943
British Columbia .....	640	697	..	..	1,077
<b>Total cost of services provided .....</b>	<b>6,155</b>	<b>7,420</b>	<b>..</b>	<b>..</b>	<b>11,485</b>

<sup>1</sup> A "cost of services provided" breakdown is not available for these years as the "Estimates" publications were compiled on a "net general expenditure" basis. See Explanatory Comments on page 10.



# Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1966	1967	1968 (Est.)	1969 (Est.)	1970 (Est.)
millions of dollars					
<b>Taxes:</b>					
Income: Corporations.....	524	536	605	681	793
Individuals .....	834	1,137	1,465	1,720	2,126
Corporations and premium income of insurance companies ....	70	75	57	78	89
Property.....	10	22	39	38	42
<b>Sales:</b>					
Amusements and admissions .....	35	41	51	61	59
Motor fuel .....	678	741	793	947	1,007
Tobacco.....	53	75	78	143	161
General .....	813	1,010	1,247	1,395	1,639
Other .....	26	39	52	45	47
Succession duties .....	108	118	115	122	126
Hospital insurance premiums .....	184	189	178	239	388
Medicare premiums.....	..	..	79	98	263
Other .....	17	27	21	27	36
<b>Total taxes .....</b>	<b>3,352</b>	<b>4,010</b>	<b>4,780</b>	<b>5,594</b>	<b>6,776</b>
Privileges, licences and permits.....	856	875	891	1,012	1,134
Sales and services.....	101	115	.. <sup>1</sup>	.. <sup>1</sup>	163
Fines and penalties.....	14	15	.. <sup>1</sup>	.. <sup>1</sup>	25
Interest, discount, premium and foreign exchange .....	145	175	.. <sup>1</sup>	.. <sup>1</sup>	312
Own enterprises .....	322	352	338	396	479
Other revenue .....	6	8	227	283	67
<b>Gross revenue from own sources .....</b>	<b>4,796</b>	<b>5,550</b>	<b>6,236</b>	<b>7,285</b>	<b>8,956</b>
<b>Conditional transfers:</b>					
Federal Government.....	850	1,033	509	485	1,369
Municipal Government .....	29	53	<sup>2</sup>	<sup>2</sup>	35
Unconditional transfers.....	466	515	846	1,060	1,199
<b>Total transfers .....</b>	<b>1,345</b>	<b>1,601</b>	<b>1,355</b>	<b>1,545</b>	<b>2,603</b>
<b>Total gross general revenue.....</b>	<b>6,141</b>	<b>7,151</b>	<b>7,591</b>	<b>8,830</b>	<b>11,559</b>
<b>Less:</b>					
Own source revenue deduction .....	172	201	79	85	349
Conditional transfers.....	879	1,086	509	485	1,404
<b>Total net general revenue .....</b>	<b>5,090</b>	<b>5,864</b>	<b>7,003</b>	<b>8,260</b>	<b>9,806</b>

<sup>1</sup> Breakdown not available; included in "other revenue".  
<sup>2</sup> Included in federal transfer, breakdown not available.

**Cost of Services Provided by Provincial Governments**  
Fiscal Years Ended March 31

Function	1966	1967	1968 <sup>1</sup> (Est.)	1969 <sup>1</sup> (Est.)	1970 (Est.)
	millions of dollars				
Transportation and communications .....	1,109	1,257	..	..	1,354
Health:					
Hospital care .....	1,323	1,547	..	..	2,226
Other .....	144	223	..	..	801
<b>Total health</b> .....	<b>1,467</b>	<b>1,770</b>	<b>..</b>	<b>..</b>	<b>3,027</b>
Social welfare:					
Aid to aged and blind persons .....	137	118	..	..	77
Aid to unemployed and unemployables .....	274	331	..	..	604
Other .....	222	247	..	..	331
<b>Total social welfare</b> .....	<b>633</b>	<b>696</b>	<b>..</b>	<b>..</b>	<b>1,062</b>
Education .....	1,614	2,063	..	..	3,605
Natural resources and primary industries .....	331	401	..	..	531
Debt charges (excluding debt retirement) .....	137	152	..	..	251
Unconditional transfers to local governments .....	200	219	..	..	297
Home-owners' subsidies .....	32	56	..	..	151
Other expenditures .....	632	806	..	..	1,207
<b>Total cost of services provided (excluding debt retirement)</b> .....	<b>6,155</b>	<b>7,420</b>	<b>..</b>	<b>..</b>	<b>11,485</b>

<sup>1</sup> A "cost of services provided" functional breakdown is not available for these years as the "Estimates" publications were compiled on a "net general expenditure" basis. See Explanatory Comments on page 10.

STATISTICAL TABLES

**TABLE 1. General Revenue (Estimated)**  
Fiscal Year Ending March 31, 1970

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	<b>Taxes:</b>				
	Income:				
1	Corporations <sup>1</sup> .....	10,266	1,269	12,162	9,610
2	Individuals <sup>2</sup> .....	17,953	3,255	36,323	32,838
3	On premiums of insurance companies .....	600	150	1,500	1,200
4	Other on corporations .....	—	—	—	—
5	Property .....	—	—	110	26,650
	<b>Sales:</b>				
6	General .....	39,542	6,940	62,630	55,350
7	Motor fuel .....	19,300	5,310	35,910	28,635
8	Alcoholic beverages .....	—	850	—	—
9	Amusements and admissions .....	20	146	690	770
10	Tobacco .....	4,000	810	—	5,020
11	Other commodities and services .....	—	—	730 <sup>4</sup>	—
12	<b>Total sales taxes</b> .....	<b>62,862</b>	<b>14,056</b>	<b>99,960</b>	<b>89,775</b>
13	Succession duties .....	—	—	—	—
14	Hospital insurance premiums .....	—	—	—	—
15	Medicare premiums .....	—	—	—	—
16	Other .....	1,589	—	115	277
17	<b>Total taxes</b> .....	<b>93,270</b>	<b>18,730</b>	<b>150,170</b>	<b>160,350</b>
18	Privileges, licences and permits .....	13,730	2,260	15,610	18,720
19	Sales and services .....	5,289	2,840	5,336	4,420
20	Fines and penalties .....	624	40	736	600
21	Interest, discount, premium and foreign exchange .....	362	1,520	19,919	3,040
22	Own enterprises .....	7,590	2,830	21,120	19,400
23	Other revenue .....	5,995	190	2,073	1,400
24	<b>Gross revenue from own sources (estimated)</b> .....	<b>126,860</b>	<b>28,410</b>	<b>214,964</b>	<b>207,930</b>
	<b>Conditional transfers:</b>				
	From federal government:				
25	Shared-cost contributions .....	62,684	21,675	68,272	60,775
	From municipal governments:				
26	Shared-cost contributions .....	—	—	35	—
27	<b>Total conditional transfers</b> .....	<b>62,684</b>	<b>21,675</b>	<b>68,307</b>	<b>60,775</b>
	<b>Unconditional transfers from federal government:</b>				
28	Statutory subsidies <sup>3</sup> .....	9,656	657	2,132	1,745
	Federal-provincial fiscal arrangements:				
29	Share of federal estate tax <sup>5</sup> .....	456	299	3,737	1,429
30	Equalization including stabilization <sup>5</sup> .....	85,030	16,857	90,028	81,368
	Federal-Provincial Fiscal Revision Act:				
31	1964-Youth allowances <sup>5</sup> .....	—	—	—	—
32	Established program (Interim Arrangements Act) .....	—	—	—	—
33	Post-secondary education adjustment payment: for 1969-70 <sup>10</sup> .....	4,303	962	11,977	5,450
34	Share of income tax on power utilities <sup>9</sup> .....	1,297	244	2,017	129
35	<b>Total unconditional transfers</b> .....	<b>100,742</b>	<b>19,019</b>	<b>109,891</b>	<b>90,121</b>
36	<b>Total transfers</b> .....	<b>163,426</b>	<b>40,694</b>	<b>178,198</b>	<b>150,896</b>
37	<b>Total gross general revenue</b> .....	<b>290,286</b>	<b>69,104</b>	<b>393,162</b>	<b>358,826</b>
	<b>Deduct:</b>				
	Revenue derived from expenditure functions and applied thereto:				
38	Sales and services-Institutional .....	449	2,180	1,377	902
39	Interest revenue applied against debt charges .....	362	1,520	19,919	3,040
40	<b>Total own-source-revenue deductions</b> .....	<b>811</b>	<b>3,700</b>	<b>21,296</b>	<b>3,942</b>
	<b>Conditional transfers from:</b>				
41	Federal government .....	62,684	21,675	68,272	60,775
42	Municipal governments .....	—	—	35	—
43	<b>Total conditional transfers</b> .....	<b>62,684</b>	<b>21,675</b>	<b>68,307</b>	<b>60,775</b>
44	<b>Total deductions</b> .....	<b>63,495</b>	<b>25,375</b>	<b>89,603</b>	<b>64,717</b>
45	Rounding .....	- 1	+ 1	+ 1	+ 1
46	<b>Total net general revenue</b> .....	<b>226,790</b>	<b>43,730</b>	<b>303,560</b>	<b>294,110</b>

<sup>1</sup> Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by federal Department of Finance for all provinces except Quebec.

<sup>2</sup> Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec.

<sup>3</sup> Not separable from item 1 at this time.

<sup>4</sup> N.S.-tax on long distance telephone calls; Man.-estimated revenue under the Manitoba Revenue Act 1964, Part 1.

<sup>5</sup> Includes tax on meals, on hotel and motel accommodation and on all forms of telecommunications, levied under Education and Health tax.



**TABLE 1. General Revenue (Estimated)**

Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
172,000	407,000	29,607	22,051	56,626	72,402	792,993	1
825,000	748,992	78,208	67,838	125,746	190,159	2,126,312	2
71,000	—	2,500	1,900	4,300	6,000	89,150	3
—	—	—	—	—	—	—	4
—	2,370	—	16	—	12,300	41,446	5
519,850	640,270	60,850	70,696	—	183,150	1,639,278	6
285,010	391,070	41,600	49,685	77,800	72,800	1,007,120	7
—	—	—	—	—	—	850	8
16,500	22,690	1,685	470	1,910	2,870	47,751	9
62,980	74,340	8,380	5,819	—	—	161,349	10
52,230 <sup>6</sup>	—	3,870 <sup>4</sup>	—	—	—	56,830	11
<b>936,570</b>	<b>1,128,370</b>	<b>116,385</b>	<b>126,670</b>	<b>79,710</b>	<b>258,820</b>	<b>2,913,178</b>	12
42,000	67,000	—	—	—	17,000	126,000	13
—	347,370	27,600	13,000	—	—	387,970	14
—	150,000	29,300	5,700	21,861	56,000	262,861	15
4,200	24,288	1,900	1,365	1,997	409	36,140	16
<b>2,050,770</b>	<b>2,875,390</b>	<b>285,500</b>	<b>238,540</b>	<b>290,240</b>	<b>613,090</b>	<b>6,776,050</b>	17
198,010	305,690	29,700	62,580	315,100	172,440	1,133,840	18
17,098	74,970	2,872	9,101	16,971	24,000	162,897	19
4,400	10,283	1,104	1,817	2,800	2,250	24,654	20
6,188	189,415	12,470	43,713	17,510	17,705	311,842	21
108,436	147,310	22,380	25,500	43,260	81,500	479,326	22
12,041 <sup>6</sup>	8,136	718	12,613	10,075	14,274	67,515	23
<b>2,396,943</b>	<b>3,611,194</b>	<b>354,744</b>	<b>393,864</b>	<b>695,956</b>	<b>925,259</b>	<b>8,956,124</b>	24
141,165	483,420	112,811	96,480	137,159	184,500 <sup>7</sup>	1,368,941	25
4,585	—	1,842	1,905	11,800	15,000 <sup>8</sup>	35,167	26
<b>145,750</b>	<b>483,420</b>	<b>114,653</b>	<b>98,385</b>	<b>148,959</b>	<b>199,500</b>	<b>1,404,108</b>	27
4,023	4,624	2,132	2,144	2,986	1,672	31,771	28
12,658	24,778	4,804	3,709	7,409	—	59,279	29
336,185	—	41,314	12,261	—	—	663,043	30
- 22,230	—	—	—	—	—	- 22,230	31
157,414	—	—	—	—	—	157,414	32
80,249	105,014	12,585	13,681	38,693	12,985	285,899	33
3,031	7,744	969	39	7,599	648	23,717	34
<b>571,330</b>	<b>142,160</b>	<b>61,804</b>	<b>31,834</b>	<b>56,687</b>	<b>15,305</b>	<b>1,198,893</b>	35
<b>717,080</b>	<b>625,580</b>	<b>176,457</b>	<b>130,219</b>	<b>205,646</b>	<b>214,805</b>	<b>2,603,001</b>	36
<b>3,114,023</b>	<b>4,236,774</b>	<b>531,201</b>	<b>524,083</b>	<b>901,602</b>	<b>1,140,064</b>	<b>11,559,125</b>	37
—	17,584	767	2,002	5,555	6,070	36,886	38
6,188	189,415	12,470	43,713	17,510	17,705	311,842	39
<b>6,188</b>	<b>206,999</b>	<b>13,237</b>	<b>45,715</b>	<b>23,065</b>	<b>23,775</b>	<b>348,728</b>	40
141,165	483,420	112,811	96,480	137,159	184,500	1,368,941	41
4,585	—	1,842	1,905	11,800	15,000	35,167	42
<b>145,750</b>	<b>483,420</b>	<b>114,653</b>	<b>98,385</b>	<b>148,959</b>	<b>199,500</b>	<b>1,404,108</b>	43
<b>151,938</b>	<b>690,419</b>	<b>127,890</b>	<b>144,100</b>	<b>172,024</b>	<b>223,275</b>	<b>1,752,836</b>	44
- 5	- 5	- 1	- 3	+ 2	+ 1	- 9	45
<b>2,962,080</b>	<b>3,546,350</b>	<b>403,310</b>	<b>379,980</b>	<b>729,580</b>	<b>916,790</b>	<b>9,806,280</b>	46

<sup>6</sup> Includes estimated revenue from federal government under Canada Student Loans Plan 3,300; contributions pertaining to the expenses of certain shared-cost programs, 4,528.

<sup>7</sup> Canada share of joint service program in lieu of opting out.

<sup>8</sup> Municipal share of joint service program.

<sup>9</sup> Estimates supplied by federal Department of Finance.

<sup>10</sup> Estimates supplied by federal Secretary of State Department.

**TABLE 2. General Expenditure (Estimated) - (Current and Capital)**

Fiscal Year Ending March 31, 1970

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Transportation and communications:				
1	Highways, roads and bridges .....	54,820	10,465	52,760	42,670
2	Other.....	310	125	660	830
3	<b>Total transportation and communications .....</b>	<b>55,130</b>	<b>10,590</b>	<b>53,420</b>	<b>43,500</b>
	Health:				
4	Hospital care .....	49,450	9,430	76,490	57,390
5	Medicare.....	3,725	—	27,200	—
6	Other.....	6,705	2,020	10,210	12,030
7	<b>Total health.....</b>	<b>59,880</b>	<b>11,450</b>	<b>113,900</b>	<b>69,420</b>
	Social Welfare:				
8	Aid to aged and blind persons .....	4,560	2,520	1,430	6,840
9	Aid to unemployed and unemployables .....	31,540	3,700	21,970	12,040
10	Other .....	5,520	770	7,590	5,800
11	<b>Total social welfare .....</b>	<b>41,620</b>	<b>6,990</b>	<b>30,990</b>	<b>24,680</b>
	Education:				
12	Schools operated by local authorities .....	50,300	10,234	55,946	93,750
13	Universities, colleges and other schools .....	26,600	5,003	47,845	30,180
14	Other.....	6,570	533	10,319	4,580
15	<b>Total education.....</b>	<b>83,470</b>	<b>15,770</b>	<b>114,110</b>	<b>128,610</b>
16	Natural resources and primary industries .....	12,740	5,100	15,810	14,250
17	Debt charges (exclusive of debt retirement).....	28,920	7,020	50,780	30,430
18	Unconditional transfers to local governments .....	2,700	570	8,220	13,540
19	Home-owners' subsidies .....	—	—	—	—
	Other expenditure:				
20	General government .....	15,190	4,840	12,733	21,080
21	Protection of persons and property .....	8,040	1,100	4,535	6,929
22	Recreational and cultural services .....	1,940	2,020	2,529	3,337
23	Trade and industrial development .....	790	1,210	6,734	759
24	Local government planning and development .....	5,110	240	923	1,877
25	Contributions to government enterprises.....	5,920	860	—	1,823
26	Other.....	3,020	360	3,546	3,397
27	<b>Total other expenditure .....</b>	<b>40,010</b>	<b>10,630</b>	<b>31,000</b>	<b>39,202</b>
28	<b>Total gross general expenditure (exclusive of debt retirement).....</b>	<b>324,470</b>	<b>68,120</b>	<b>418,230</b>	<b>363,632</b>
	Deduct:				
29	Own source revenue deduction (see Table 1, line 40) .....	811	3,700	21,296	3,942
30	Rounding.....	+ 1	—	- 4	—
31	<b>Cost of services provided (estimated) .....</b>	<b>323,660</b>	<b>64,420</b>	<b>396,930</b>	<b>359,690</b>

<sup>1</sup> Includes home-owners' grants applicable to education 50,000.

**TABLE 2. General Expenditure (Estimated) (Current and Capital)**  
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
338,710	480,941	50,135	75,424	101,040	116,260	1,323,225	1
1,570	3,479	55	—	250	23,100	30,379	2
<b>340,280</b>	<b>484,420</b>	<b>50,190</b>	<b>75,424</b>	<b>101,290</b>	<b>139,360</b>	<b>1,353,604</b>	3
651,690	818,790	99,000	104,890	186,040	187,150	2,240,320	4
—	125,000	55,300	32,600	43,722	106,000	393,547	5
54,300	245,390	18,620	11,259	34,940	15,720	411,194	6
<b>705,990</b>	<b>1,189,180</b>	<b>172,920</b>	<b>148,749</b>	<b>264,702</b>	<b>308,870</b>	<b>3,045,061</b>	7
29,130	20,470	1,310	1,242	1,990	8,040	77,532	8
195,940	154,980	25,660	24,177	52,910	81,550	604,467	9
237,650	77,890	8,430	10,472	18,340	8,630	381,092	10
<b>462,720</b>	<b>253,340</b>	<b>35,400</b>	<b>35,891</b>	<b>73,240</b>	<b>98,220</b>	<b>1,063,091</b>	11
585,138	641,500	81,650	85,217	163,540	196,290 <sup>1</sup>	2,043,565	12
281,753	527,000	55,290	36,051	157,650	114,020	1,281,392	13
78,779	147,970	12,100	10,550	7,230	13,010	292,741	14
<b>1,026,670</b>	<b>1,316,470</b>	<b>149,040</b>	<b>131,818</b>	<b>328,420</b>	<b>323,320</b>	<b>3,617,698</b>	15
136,620	176,954	25,020	26,978	47,524	69,850	530,846	16
125,973	252,655	20,878	39,676	6,214	620	563,166	17
131,150	49,930	10,200	116	36,474	44,500	297,400	18
—	123,000	—	8,700	13,254	5,600	150,554	19
178,837	139,289	20,530	17,483	32,994	43,191	486,167	20
89,663	176,120	5,970	14,409	36,183	30,491	373,440	21
25,816	39,010	7,695	7,901	9,763	5,698	105,709	22
32,370	17,890	3,795	2,984	4,758	6,170	77,460	23
10,893	29,466	3,844	1,828	3,234	5,850	63,265	24
—	—	—	—	—	4,000	12,603	25
49,963	9,016	1,220	684	7,835	14,790	93,831	26
<b>387,542</b>	<b>410,791</b>	<b>43,054</b>	<b>45,289</b>	<b>94,767</b>	<b>110,190</b>	<b>1,212,475</b>	27
<b>3,316,945</b>	<b>4,256,740</b>	<b>506,702</b>	<b>512,641</b>	<b>965,885</b>	<b>1,100,530</b>	<b>11,833,895</b>	28
6,188	206,999	13,237	45,715	23,065	23,775	348,728	29
+ 3	- 1	+ 5	+ 4	—	+ 5	+ 13	30
<b>3,316,760</b>	<b>4,049,740</b>	<b>493,470</b>	<b>466,910</b>	<b>942,820</b>	<b>1,076,760</b>	<b>11,485,180</b>	31

**TABLE 3. Transfers to Local Governments (Estimated)**  
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers, grants-in-aid and shared-cost contributions:				
1	Transportation and communications (roads).....	1,100	70	240	330
	Health:				
2	Hospital care <sup>1</sup> .....	—	—	—	620
3	Other.....	170	20	—	—
	Social welfare:				
4	Aid to unemployed and unemployables .....	—	—	7,200	4,080
5	Other <sup>2</sup> .....	—	—	150	720
6	Education .....	1	8,600	52,970	68,170
7	Natural resources and primary industries.....	—	—	—	—
8	Debt charges — Interest .....	800	—	—	—
9	Other .....	550	440	990	2,680
10	<b>Sub-total items 1 to 10 .....</b>	<b>2,620</b>	<b>9,130</b>	<b>61,550</b>	<b>76,600</b>
11	Unconditional transfers.....	2,700	570	8,220	13,540
12	<b>Total transfers to local governments .....</b>	<b>5,320</b>	<b>9,700</b>	<b>69,770</b>	<b>90,140</b>
13	Home-owners' subsidies <sup>3</sup> .....	—	—	—	—

<sup>1</sup> Excludes amounts paid directly to municipal hospital boards.

<sup>2</sup> Excludes grants estimated at 50,697 to primary and secondary schools which are operated on a religious denominational basis.

<sup>3</sup> Includes payments to municipalities in lieu of the right to impose a retail sales tax 125,000.

<sup>4</sup> Includes payments under the Municipal Unconditional Grants Act 44,650.

**TABLE 4. Estimated Amounts Transferred from Other Governments**  
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers:				
	From government of Canada:				
1	General government services .....	37	1,436	15	1,803
2	Protection of persons and property .....	—	310	727	11
	Transportation and communications:				
3	Trans-Canada highway .....	11,100	—	—	2,909
4	Roads to resources.....	350	—	—	—
5	Atlantic development board.....	—	1,303	—	600
6	Other highways, roads and bridges .....	3,300	—	—	1,895
7	<b>Total transportation and communications .....</b>	<b>14,750</b>	<b>1,303</b>	<b>—</b>	<b>5,404</b>
	Health:				
8	Hospital construction.....	284	148	—	382
9	Hospital care.....	14,471	3,990	30,589	23,457
10	Medicare.....	3,040	—	14,900	—
11	Medical and dental services .....	—	—	330	1,702
12	Other.....	808	713	1,503	25
13	<b>Total health.....</b>	<b>18,603</b>	<b>4,851</b>	<b>47,322</b>	<b>25,566</b>
	Social welfare:				
14	Aid to aged and blind.....	294	49	864	—
15	Aid to disabled.....	—	27	—	—
16	Aid to unemployed.....	69	2,705	—	—
17	Canada assistance.....	19,979	—	11,902	13,231
18	Other social welfare.....	1,051	240	1,678	166
19	<b>Total social welfare.....</b>	<b>21,393</b>	<b>3,021</b>	<b>14,444</b>	<b>13,397</b>

See footnote(s) at end of table.



**TABLE 3. Transfers to Local Governments (Estimated)**

Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
7,800	143,510	5,960	16,090	31,650	10	206,760	1
—	—	—	—	—	—	620	2
—	15,900	210	290	2,450	550	19,590	3
—	48,830	4,510	2,290	2,780	—	69,690	4
6,000	1,780	40	—	—	—	8,690	5
653,700	699,220	81,680	68,800	158,280	191,920	1,983,340	6
—	8,760	20	810	310	10	9,910	7
2,750	—	—	—	—	—	3,550	8
500	14,930	—	3,640	460	8,350	32,540	9
<b>670,750</b>	<b>932,930</b>	<b>92,420</b>	<b>91,920</b>	<b>195,930</b>	<b>200,840</b>	<b>2,334,690</b>	10
131,150 <sup>7</sup>	49,930 <sup>4</sup>	10,200	116	36,474 <sup>5</sup>	44,500 <sup>6</sup>	297,400	11
<b>801,900</b>	<b>982,860</b>	<b>102,620</b>	<b>92,036</b>	<b>232,404</b>	<b>245,340</b>	<b>2,632,090</b>	12
—	123,000	—	8,700	13,254	5,600	150,554	13

<sup>5</sup> Includes grants under Municipal Assistance Act 33,774.

<sup>6</sup> Includes per capita grants under Municipalities Aid Act 43,700.

<sup>7</sup> These amounts are not included in the above totals because it is considered that local governments merely act as agents for the provincial governments. See also page 9 of text.

**TABLE 4. Estimated Amounts Transferred from Other Governments**

Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
120	57	38	125	—	1	1	1
—	1,126	—	265	50	—	—	2
9,000	4,650	1,000	—	350	—	—	3
1,000	—	—	—	—	—	—	4
—	—	—	—	—	—	—	5
5,550	4,000	1,415	2,357	500	—	—	6
<b>15,550</b>	<b>8,650</b>	<b>2,415</b>	<b>2,357</b>	<b>850</b>	—	—	7
—	11,000	—	—	1,500	—	—	8
—	279,309	39,000	38,066	64,400	—	—	9
—	—	26,000	18,884	21,861	—	—	10
5,800	6,778	—	—	2,391	—	—	11
1,100	6,443	—	1,433	2,000	—	—	12
<b>6,900</b>	<b>303,530</b>	<b>65,000</b>	<b>58,383</b>	<b>92,152</b>	—	—	13
—	121	—	—	235	—	—	14
—	487	—	136	833	—	—	15
—	5,730	—	—	445	—	—	16
—	123,460	26,959 <sup>2</sup>	11,775	29,512	—	—	17
500	1,148	70	2,070	5	—	—	18
<b>500</b>	<b>130,946</b>	<b>27,029</b>	<b>13,981</b>	<b>31,030</b>	—	—	19

**TABLE 4. Estimated Amounts Transferred from Other Governments — Concluded**  
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers — Concluded:				
	From Government of Canada — Concluded:				
20	Recreational and cultural services .....	49	30	75	—
	Education:				
21	Schools operated by local authorities .....	—	2,565	160	4,985
22	Universities, colleges and other schools .....	4,256	931	3,152	1,690
23	Other .....	—	—	356	96
24	<b>Total education .....</b>	<b>4,256</b>	<b>3,496</b>	<b>3,668</b>	<b>6,771</b>
25	Natural resources and primary industries .....	2,886	2,269	1,946	3,960
26	Trade and industrial development .....	—	476	21	—
27	Local government planning and development .....	614	4,247	—	3,136
	Other expenditures:				
28	Housing .....	—	—	—	—
29	Emergency measures .....	96	22	54	27
30	Other .....	—	214	—	700
31	<b>Total other expenditures .....</b>	<b>96</b>	<b>236</b>	<b>54</b>	<b>727</b>
32	<b>Total conditional transfers from government of Canada...</b>	<b>62,684</b>	<b>21,675</b>	<b>68,272</b>	<b>60,775</b>
	From municipal governments:				
33	Protection of persons and property .....	—	—	—	—
	Transportation and communications:				
34	Roads .....	—	—	—	—
	Health:				
35	Hospital insurance .....	—	—	—	—
36	Other health .....	—	—	—	—
	Social welfare:				
37	Other social welfare .....	—	—	35	—
	Education:				
38	Other .....	—	—	—	—
39	Natural resources .....	—	—	—	—
40	Other expenditure .....	—	—	—	—
41	<b>Total conditional transfers from municipal governments..</b>	<b>—</b>	<b>—</b>	<b>35</b>	<b>—</b>
42	<b>Total conditional transfers from other governments .....</b>	<b>62,684</b>	<b>21,675</b>	<b>68,307</b>	<b>60,775</b>

<sup>1</sup> No detailed breakdown of conditional transfers available for British Columbia.

**TABLE 5. Own-Source Revenue Deductions (Estimated)**  
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Protection of persons and property .....	449	—	122	22
	Health:				
2	Hospital care .....	—	1,469	535	690
3	Other .....	—	12	—	—
4	<b>Total health .....</b>	<b>—</b>	<b>1,481</b>	<b>535</b>	<b>690</b>
	Social welfare:				
5	Aid to aged and blind .....	—	539	—	—
6	Other .....	—	—	—	—
7	<b>Total social welfare .....</b>	<b>—</b>	<b>539</b>	<b>—</b>	<b>—</b>
8	Education .....	—	160	720	190
9	Natural resources and primary industries .....	—	—	—	—
10	Other .....	—	—	—	—
11	<b>Total institutional revenue .....</b>	<b>449</b>	<b>2,180</b>	<b>1,377</b>	<b>902</b>
12	Interest .....	362	1,520	19,919	3,040
13	<b>Total own source revenue deductions .....</b>	<b>811</b>	<b>3,700</b>	<b>21,296</b>	<b>3,942</b>

<sup>1</sup> Lacking other information, institutional maintenance receipts of 6,000 assumed to be in health function.

**TABLE 4. Estimated Amounts Transferred from Other Governments - Concluded**  
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
1,540	—	—	277	85			20
59,015	23,650	5,357	12,966	1,880			21
34,275	6,400	5,225	2,887	5,660			22
—	827	—	—	—			23
<b>93,290</b>	<b>30,877</b>	<b>10,582</b>	<b>15,853</b>	<b>7,540</b>			<b>24</b>
11,860	7,935	5,471	4,789	5,105			25
2,390	34	285	—	27			26
200	265	141	90	—			27
7,600	—	—	—	—			28
1,215	—	—	—	320			29
—	—	1,800	360	—			30
<b>8,815</b>	<b>—</b>	<b>1,800</b>	<b>360</b>	<b>320</b>			<b>31</b>
<b>141,165</b>	<b>483,420</b>	<b>112,811</b>	<b>96,480</b>	<b>137,159</b>	<b>184,500</b>	<b>1,368,941</b>	<b>32</b>
—	—	123	448	—	<sup>1</sup>	<sup>1</sup>	33
3,000	—	245	105	—			34
—	—	—	—	11,800			35
1,500	—	161	—	—			36
—	—	—	1,352	—			37
—	—	—	—	—			38
—	—	17	—	—			39
85	—	1,296	—	—			40
<b>4,585</b>	<b>—</b>	<b>1,842</b>	<b>1,905</b>	<b>11,800</b>	<b>15,000</b>	<b>35,167</b>	<b>41</b>
<b>145,750</b>	<b>483,420</b>	<b>114,653</b>	<b>98,385</b>	<b>148,959</b>	<b>199,500</b>	<b>1,404,108</b>	<b>42</b>

<sup>1</sup> Represents estimated revenue for health and social services.

**TABLE 5. Own-Source Revenue Deductions (Estimated)**  
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
—	3,494	—	60	483	—	4,630	1
—	—	590	1,728	4,028	6,000 <sup>1</sup>	15,040	2
—	2,993	—	14	—	—	3,019	3
—	<b>2,993</b>	<b>590</b>	<b>1,742</b>	<b>4,028</b>	<b>6,000</b>	<b>18,059</b>	<b>4</b>
—	—	—	—	—	—	539	5
—	—	—	—	33	—	33	6
—	—	—	—	33	—	572	7
—	10,652	177	200	958	—	13,057	8
—	445	—	—	32	70	547	9
—	—	—	—	21	—	21	10
—	<b>17,584</b>	<b>767</b>	<b>2,002</b>	<b>5,555</b>	<b>6,070</b>	<b>36,886</b>	<b>11</b>
6,188	189,415	12,470	43,713	17,510	17,705	311,842	12
<b>6,188</b>	<b>206,999</b>	<b>13,237</b>	<b>45,715</b>	<b>23,065</b>	<b>23,775</b>	<b>348,728</b>	<b>13</b>

**TABLE 6. Reconciliation of Provincial Estimated Revenue with Estimated  
Net General Revenue (Table 1)**  
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Ordinary revenue per provincial estimates .....	209,451	59,443	314,552	353,612
	<b>Add:</b>				
2	Estimated revenue deducted from expenditure .....	—	—	91,190	3,000
3	Estimated expenditure deducted from revenue .....	83,130	—	1,035	1,924
4	Estimated revenue of administrative or special funds .....	782	7,609	738	2,399
5	Capital account revenue .....	—	5,647	—	12,347
6	Capital account revenue of an ordinary nature .....	—	—	—	—
7	To adjust tax arrangement revenue to federal estimates .....	5,784	3,746	5,454	4,082
8	Other .....	—	—	—	—
9	<b>Total additions .....</b>	<b>89,696</b>	<b>17,002</b>	<b>98,417</b>	<b>23,752</b>
	<b>Deduct:</b>				
10	Refunds of current year's expenditure included in revenue .....	—	—	18,933	6,305
11	Refunds of current year's revenue included in expenditure .....	—	87	—	—
12	Revenue of working capital funds to be offset against expenditure .....	—	—	266	—
13	Employees' contributions to pension plans .....	—	—	—	—
14	Offsets to adjust contributions to and from Government Enterprises to a "net" basis .....	3,772	—	—	—
15	Refunds of previous years' revenue included in expenditure .....	—	397	—	—
16	Interfund eliminations .....	5,087	6,852	608	600
17	To adjust tax arrangement revenue to federal estimates .....	—	—	—	—
18	Other adjustments .....	2	5	—	11,432 <sup>1</sup>
19	<b>Total deductions .....</b>	<b>8,861</b>	<b>7,341</b>	<b>19,807</b>	<b>18,538</b>
20	<b>Estimated gross general revenue (Table 1, item 37) .....</b>	<b>290,286</b>	<b>69,104</b>	<b>393,162</b>	<b>358,826</b>
	To arrive at "net general revenue" deduct:				
21	Total deductions (Table 1, item 44) .....	63,495	25,375	89,603	64,717
22	Rounding .....	- 1	+ 1	+ 1	+ 1
23	<b>Total estimated net general revenue (Table 1, item 25) .....</b>	<b>226,790</b>	<b>43,730</b>	<b>303,560</b>	<b>294,110</b>

<sup>1</sup> Represents capital revenue of 75,074 as estimated by the province less 65,206 considered to be non-revenue items.



**TABLE 6. Reconciliation of Provincial Estimated Revenue with Estimated  
Net General Revenue (Table 1)**  
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,957,799	3,374,491	313,664	365,084	870,125	1,024,482	1
203,174	5,350	11,590	136,632	-	13,086	2
19,074	17,097	1,732	2,918	2,311	6,533	3
3,726	903,408	212,073	116,211	52,965	59,399	4
-	-	-	-	9,868 <sup>2</sup>	-	5
-	-	-	-	-	-	6
-	38,052	18,716	10,019	7,781	39,094	7
-	-	-	-	-	-	8
225,974	963,907	244,111	265,780	72,925	118,112	9
-	26,827	3,332	13,418	8,753	700	10
51,756	-	-	-	51	1,453	11
-	-	-	-	250	-	12
-	-	-	-	17,300	-	13
-	-	-	-	11,428	-	14
12,500	-	-	-	-	-	15
-	74,798	23,245	93,367	3,666	382	16
5,482	-	-	-	-	-	17
-	- 1	- 3	- 4	-	- 5	18
69,750	101,624	26,574	106,781	41,448	2,530	19
3,114,023	4,236,774	531,201	524,083	901,602	1,140,064	20
151,938	690,419	127,890	144,100	172,024	223,275	21
- 5	- 5	- 1	- 3	+ 2	+ 1	22
2,962,080	3,546,350	403,310	379,980	729,580	916,790	23

<sup>2</sup> Represents municipal real property and business assessment taxes collected on behalf of municipalities. See also line 17, Table 7.

**TABLE 7. Reconciliation of Provincial Estimated Expenditure with Estimated  
Cost of Services Provided (Table 2)**  
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Ordinary expenditure per provincial estimates .....	189,214	59,334	301,341	325,051
2	Capital expenditure per provincial estimates .....	70,361	10,345	43,423	51,076
3	<b>Total expenditure per provincial estimates .....</b>	<b>259,575</b>	<b>69,679</b>	<b>344,764</b>	<b>376,127</b>
	<b>Add:</b>				
4	Estimated revenue deducted from expenditure .....	—	—	91,190	3,000
5	Estimated expenditure deducted from revenue .....	83,130	—	1,035	1,924
6	Estimated expenditure of administrative or special funds .....	656	7,637	1,045	1,118
7	<b>Total additions .....</b>	<b>83,786</b>	<b>7,637</b>	<b>93,270</b>	<b>6,042</b>
	<b>Deduct:</b>				
8	Refunds of current year's expenditure included in revenue .....	—	—	18,933	6,506
9	Refunds of current year's revenue included in expenditure .....	—	87	—	—
10	Revenue of working capital funds to be offset against expenditure .....	—	—	266	—
11	Employees' contributions to pension plans .....	—	—	—	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	3,772	—	—	—
13	Estimated debt retirement included in estimated expenditure .....	10,034	2,260	—	—
14	Non-expenditure items included in provincial expenditure .....	—	—	—	—
15	Estimated capital revenue to be offset against capital expenditure .....	—	—	—	—
16	Interfund eliminations .....	5,087	6,852	608	600
17	Other .....	- 2	- 3	- 3	11,431 <sup>1</sup>
18	<b>Total deductions .....</b>	<b>18,891</b>	<b>9,196</b>	<b>19,804</b>	<b>18,537</b>
19	<b>Estimated gross general expenditure (Table 2, item 28)</b>	<b>324,470</b>	<b>68,120</b>	<b>418,230</b>	<b>363,632</b>
	<b>To arrive at "cost of services provided" deduct:</b>				
20	Total deductions (Table 1, item 40) .....	811	3,700	21,296	3,942
21	Rounding .....	+ 1	—	- 4	—
22	<b>Total estimated cost of services provided (Table 2, item 30) .....</b>	<b>323,660</b>	<b>64,420</b>	<b>396,930</b>	<b>359,690</b>

<sup>1</sup> Represents estimated ordinary expenditure of 2,726,690, together with 120,507 debt services and 63,253 amortization payments.

<sup>2</sup> Total "budgetary expenditure" including capital expenditure of 56,813.

**TABLE 7. Reconciliation of Provincial Estimated Expenditure with Estimated  
Cost of Services Provided (Table 2)**  
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,910,450 <sup>a</sup>	3,989,504	377,844	364,863 <sup>2</sup>	818,964	1,024,072	1
265,873	—	—	2	145,348	—	2
<b>3,176,323</b>	<b>3,989,504</b>	<b>377,844</b>	<b>364,863</b>	<b>964,312</b>	<b>1,024,072</b>	<b>3</b>
203,174	5,350	11,590	136,632	—	13,086	4
19,074	17,097	1,732	2,918	2,311	6,533	5
3,874	880,753	146,641	115,013	50,783	59,376	6
226,122	903,200	159,963	254,563	53,094	78,995	7
—	26,827	3,332	13,418	8,753	700	8
51,768	—	—	—	51	1,453	9
—	—	—	—	250	—	10
—	—	—	—	17,300	—	11
—	—	—	—	11,428	—	12
31,054	—	4,527	—	1,785	—	13
2,676	534,339	—	—	7,631	—	14
—	—	—	—	659	—	15
—	74,798	23,245	93,367	3,666	382	16
2	—	1	—	— 2	2	17
<b>85,500</b>	<b>635,964</b>	<b>31,105</b>	<b>106,785</b>	<b>51,521</b>	<b>2,537</b>	<b>18</b>
3,316,945	4,256,740	506,702	512,641	965,885	1,100,530	19
6,188	206,999	13,237	45,715	23,065	23,775	20
+ 3	- 1	+ 5	+ 4	—	+ 5	21
<b>3,310,760</b>	<b>4,049,740</b>	<b>493,470</b>	<b>466,930</b>	<b>942,820</b>	<b>1,076,760</b>	<b>22</b>

<sup>a</sup> Represents municipal real property and business assessment paid to municipalities of 11,432 less rounding of 1.  
See also line 13, Table 6.

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