

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure Preliminary (Second Analysis)

1963

(Fiscal Year Ended March 31, 1964)

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68-208	Financial Statistics of Provincial Governments—Funded Debt—Direct and Indirect (Interim) Based on interim figures provided by provinces immediately after close of fiscal year; gives early indication of trends pending issue of public accounts50
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68-211	Financial Statistics of the Government of Canada—Revenue and Expenditure—Direct and Indirect Debt (Actual) Based on analysis of the public accounts. Transfers to other governments and detail of funded debt are included50
61-203	Financial Statistics of Federal Government Enterprises An analysis of financial statements of federal government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure on a comparable basis and by industry50
61-204	Financial Statistics of Provincial Government Enterprises An analysis of financial statements of provincial government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure by total, by industry and by province75
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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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.

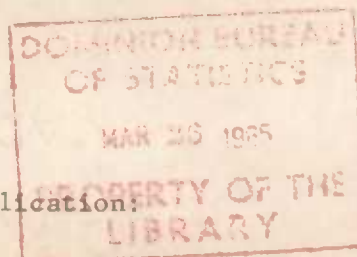
Note: Figures appearing in footnotes to tables are in thousands of dollars.

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Financial Statistics of Provincial Governments, 1963

Revenue and Expenditure - Preliminary

ERRATA

The following changes should be made in this publication:

Page 5 - Review of Preliminary Data for 1963-64

For the first two paragraphs substitute the following:

Of the \$3,459 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1964, \$2,258 million or 65.3 per cent was taxes, and of these the largest receipts were from the general sales tax (24.8 per cent). Revenue from corporation income tax and individual income tax accounted for 18.9 per cent and 17.2 per cent, respectively, of the total tax revenue.

Preliminary net general expenditure amounted to \$3,770 million. Of this total 29.1 per cent was spent on education, 27.1 per cent on health and social welfare, and 21.1 per cent on transportation and communications.

The changes shown below should be made in the specified columns of the following tables:

Table 1 - Page 6

Item No.	<u>Saskatchewan</u>		<u>Total</u>	
	Shown as	Should read	Shown as	Should read
12	13,415	17,695	130,818	135,098
13	116,440	120,720	2,253,730	2,258,010
26	14,189	14,049	87,779	87,639
27	216,390	220,530	3,454,600	3,458,740

Table 2 - Page 7

2	62,530	66,510	699,660	703,640
4	79,660	83,640	1,016,190	1,020,170
9	26,330	26,490	440,120	440,280
10	206,300	210,440	3,765,900	3,770,040

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Preliminary (Second Analysis)

1963

(Fiscal Year Ended March 31, 1964)

INTRODUCTION

These statistics provide condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1964. They are derived from a wide variety of sources. Abridged actual statements were published by New Brunswick, Quebec, Saskatchewan and British Columbia in time for incorporation in this report. In the case of certain other provinces the information was obtained from budget speeches delivered in 1964, and from interim statements tabled in conjunction therewith. Very little information beyond the

original estimates, tabled by the provinces a year and a half ago, was available for Manitoba and Alberta.

Actual unconditional payments by the federal government under the Federal-Provincial Fiscal Arrangements Act, etc., were available from the Department of Finance and have been substituted for the provincial figures in every case.

For summaries of concepts and definitions see also Catalogue Nos. 68-205 and 68-207.

REVIEW OF PRELIMINARY DATA FOR 1963-64

Of the \$3,455 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1964, \$2,254 million or 65.2 per cent was taxes, and of these the largest receipts were from the general sales tax (24.8 per cent) and from the motor fuel and fuel oil taxes (23.9 per cent). Revenue from corporation income tax and individual income tax accounted for 18.9 per cent and 17.3 per cent, respectively, of the total tax revenue.

Preliminary net general expenditure amounted to \$3,766 million. Of this total 29.1 per cent was spent on education, 27.0 per cent on health and social welfare, and 21.1 per cent on transportation and communications.

Subsequent to the release in December 1963 of our Publication No. 68-205, "Summary of Estimates (First Analysis) 1963 and Preliminary (Second Analysis) 1962", some of the provinces have intro-

duced new tax legislation or made some changes relative to existing taxes, which became effective in the fiscal year ended March 31, 1964.

In Prince Edward Island and New Brunswick, new schedules of rates for motor vehicle licences were introduced, effective January 1, 1964.

In Ontario, the tax on motor fuel, including diesel fuel, was increased 2 cents per gallon, effective February 13, 1964; also, private passenger vehicle licence fees are now based on the number of cylinders instead of on horsepower, as formerly; and minor reductions were made in amusement taxes.

In Saskatchewan, effective for the calendar year 1964, the annual premiums under the Medical Care Insurance Act have been reduced to \$6 single and \$12 family; annual premiums under the Saskatchewan Hospitalization Act have been reduced to \$20 single and \$40 family.

September 18, 1964.

TABLE 1. Net General Revenue (Preliminary)

Fiscal year ended March 31, 1964

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars												
1	Taxes:											
	Corporations	400 ¹	90 ¹	950 ¹	830 ¹	33,320 ¹	2	1,450 ¹	1,040 ¹	2,300 ¹	3,150 ¹	43,530
	Income:											
2	Corporations ²	3,858	591	6,470	4,919	121,444	207,000	14,965	9,889	23,693	34,104	426,933
3	Individuals ⁴	3,356	634	7,715	5,155	106,051	164,370	21,443	16,076	25,126	39,358	389,284
4	Property	—	—	90	380	—	2,740	—	10 ⁵	—	6,790	10,010
	Sales:											
5	Alcoholic beverages	—	460	—	—	—	—	—	—	—	—	460
6	Amusements and admissions	110	70	330 ⁶	270	9,090	13,040	770	120	930	1,750	26,480
7	Motor fuel and fuel oil	9,070	3,120	20,820	17,180	151,030	193,000	24,640	30,120	39,900	49,150	538,030
8	Tobacco	—	360	—	2,070	26,460	—	2,700	—	—	—	31,590
9	General	16,100	2,760	17,980	10,860	166,170	188,500	—	45,770	—	111,090	559,230
10	Other commodities and services	—	—	390	—	11,925	—	—	—	—	—	12,315
11	Succession duties ⁷	—	—	—	—	36,390	43,500	—	—	—	5,160	85,050
12	Other	326	5	95	116	2,300	100,590	13,702	13,415	51	218	130,818
13	Total taxes	33,220	8,090	54,840	41,780	664,180	912,740	79,670	116,440	92,000	250,770	2,253,730
14	Government of Canada ⁸											
	Statutory subsidies	1,656	657	2,132	1,745	3,964	4,624	2,103	2,120	2,851	1,673	23,525
	Federal-Provincial Fiscal Arrangements Act 1962:											
15	Share of federal estate tax	276	72	2,291	937	—	—	2,271	1,188	3,615	—	10,650
16	Equalization (including stabilization) ...	14,985	3,821	19,051	16,479	70,216 ⁹	—	13,625	22,404	6,837	—	167,418
17	Atlantic Provinces adjustment grants	10,500	3,500	10,500	10,500	—	—	—	—	—	—	35,000
18	Newfoundland additional grant	8,000	—	—	—	—	—	—	—	—	—	8,000
	Federal-Provincial Tax-Sharing Arrangements Act 1956, adjustments:											
19	Tax rental agreements	—	—	—	—	—	—	—	—	—	- 190	- 190
20	Tax equalization	—	—	—	—	—	—	—	—	—	—	—
21	Revenue stabilization	—	—	—	—	—	—	—	—	—	—	—
22	Share of income tax on power utilities	196	54	638	40	4,623	1,019	46	9	2,742	501	9,868
23	Total Government of Canada (items 14 to 22)	35,613	8,104	34,612	29,701	78,803	5,643	18,045	25,721	16,045	1,984	254,271
24	Privileges, licences and permits	7,960	1,050	8,980	10,150	134,480	158,660	20,050	44,740	142,950	104,020	633,040
25	Liquor profits	2,620	1,500	13,100	10,360	46,310	66,820	12,920	15,300	24,330	32,520	225,780
26	Other revenue	1,347	496	2,638	3,319	20,987	20,577	5,565	14,189	9,625	9,036	87,779
27	Total net general revenue	80,760	19,240	114,170	95,310	944,760	1,164,440	136,250	216,390	284,950	398,330	3,454,600

¹ Tax on premium income of insurance companies.

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

³ Collected by federal government for all provinces except Quebec and Ontario. See also footnote 8.

⁴ Collected by federal government for all provinces except Quebec. See also footnote 8.

⁵ Collection of arrears.

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

⁷ Suspended under terms of the Federal-Provincial Fiscal Arrangements Act in all provinces except Quebec, Ontario and British Columbia.

⁸ Amounts appearing in the provincial statements have been adjusted to correspond with actual payments made by the federal Department of Finance.

⁹ After making net adjustments re special corporation taxes and university grants.

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

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars												
1	Transportation and communications	26,790	6,360	29,900	30,480	199,950	282,250	26,290	31,650	60,740	99,330	793,740
	Health and social welfare:											
2	Health ¹	11,850	3,180	25,390	23,840	182,940	234,130	34,830	62,530	60,220	60,750	699,660
3	Social welfare	12,950	1,670	8,810	6,980	134,040	62,910	13,060	17,130	27,100	31,880	316,530
4	Total health and social welfare	24,800	4,850	34,200	30,820	316,980	297,040	47,890	79,660	87,320	92,630	1,016,190
5	Education	23,560	5,040	31,520	19,730	334,230	409,580	38,480	55,110	83,540	96,470	1,097,260
6	Natural resources and primary industries	3,350	960	4,420	5,370	72,520	50,070	18,150	14,900	21,690	25,010	216,440
7	Debt charges (exclusive of debt retirement) ²	7,950	2,160	11,850	9,770	39,720	59,450	5,750	-1,360 ³	-14,960 ³	1,500	121,830
8	Contributions to municipalities	1,380	450	1,330	6,420	290	37,380	2,980	10	16,720	13,360	80,320
9	Other expenditures	12,120	2,770	12,580	10,010	129,580	128,660	16,260	26,330	35,070	66,740 ⁴	440,120
10	Total net general expenditure (exclusive of debt retirement)	99,950	22,590	125,800	112,600	1,093,270⁵	1,264,430	155,800	206,300	290,120	395,040⁵	3,765,900

¹ Includes expenditures under the various hospital insurance plans.

² Provision for debt retirement was as follows: Nfld. 3,513; P.E.I. 953; N.S. nil; N.B. 5,617; Que. 16,999; Ont. 41,500; Man. 5,359; Sask. nil; Alta. 2,360; B.C. nil.

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

⁴ Includes home-owner subsidies 21,659.

⁵ Does not include expenditures by the toll road authorities.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Preliminary)
Fiscal Year Ended March 31, 1964

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars												
	Grants-in-aid and shared-cost contributions:											
1	Transportation and communication (roads)	290	80	270	270	7,290	85,210	3,810	6,770	5,790	630	110,410
2	Health ¹	150	—	870	—	6,430	1,910	220	160	1,590	320	11,650
3	Social welfare	—	—	1,520	2,910	—	42,280	2,350	6,750	2,750	20,690	79,250
4	Education (schools operated by local authorities) ²	³	3,420	22,310	10,340	197,600 ⁴	383,650	28,960	41,190	73,000	67,270	827,740
5	Natural resources and primary industries ..	10	—	—	10	—	1,020	580	1,200	250	10	3,080
6	Other ⁵	90	130	150	280	22,230	11,990	450	4,680	6,150	8,480	54,630
7	Sub-total items 1 to 6	540	3,630	25,120	13,810	233,550	526,060	36,370	60,750	89,530	97,400	1,086,760
8	Shared-revenue contributions, subsidies and grants in lieu of taxes	1,380	450	1,330	6,420	290	37,380	2,980	10	16,720	13,360	80,320
9	Total amounts paid to local governments	1,920	4,080	26,450	20,230	233,840	563,440	39,350	60,760	106,250	110,760	1,167,080

¹ Excludes amounts paid directly to municipal hospital boards.

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

³ Excludes grants estimated at 18,201 to primary and secondary schools which are operated on a religious denominational basis.

⁴ Does not include payments on account of school loans assumed by the Province in 1947, 1,824.

⁵ Includes winter works and civil defence grants.

Net General Revenue of Provincial Governments
Fiscal Years Ended March 31

Source	1960	1961	1962	1963 (Prel.)	1964 (Prel.)
millions of dollars					
Taxes:					
Corporations	50	52	55	39	44
Income — Corporations	249	269	268	408	427
Individuals	55	61	85	360	389
Property	8	8	9	9	10
Sales:					
Amusements and admissions	23	23	24	25	26
Motor fuel and fuel oil	382	402	450	480	538
General	209	212	355	516	559
Other	32	34	37	40	45
Succession duties	56	60	66	72	85
Other	104	125	133	126	131
Total taxes	1,168	1,246	1,482	2,075	2,254
Government of Canada payments:					
Federal-provincial tax-sharing arrangements ¹	460	480	479	24	—
Federal-Provincial Fiscal Arrangements Act, 1962 ²	—	—	—	175	178
50% share of income tax on power utilities	5	4	6	10	10
Subsidies ³	54	54	57	66	66
Total Government of Canada payments	519	538	542	275	254
Privileges, licences and permits	539	523	561	585	633
Liquor profits	179	185	197	211	226
Other revenue	59	60	75	81	88
Total net general revenue	2,464	2,552	2,857	3,227	3,455

¹ Includes tax rentals, tax equalization and revenue stabilization.

² Includes share of federal estates tax and equalization payments.

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

Net General Expenditure of Provincial Governments
Fiscal Years Ended March 31

Function	1960	1961	1962	1963 (Prel.)	1964 (Prel.)
millions of dollars					
Transportation and communications	680	713	659	723	794
Health:					
Hospital care	391	453	543	..	..
Other	45	55	57	..	..
Total health	436	508	600	652¹	700¹
Social welfare:					
Aid to aged and blind persons	62	65	67	..	..
Aid to unemployed	41	55	91	..	..
Mothers' allowances	40	38	37	..	..
Other	63	99	80	..	..
Total social welfare	206	257	275	293¹	316¹
Total health and social welfare	642	765	875	945	1,016
Education	602	698	841	979	1,097
Natural resources and primary industries	174	201	202	201	217
Debt charges (excluding debt retirement)	57	67	84	104	122
Contributions to municipalities	66	70	71	77	80
Other expenditures	323	354	376	414	440
Total net general expenditure excluding debt re- tirement	2,544	2,868	3,108	3,443	3,766

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