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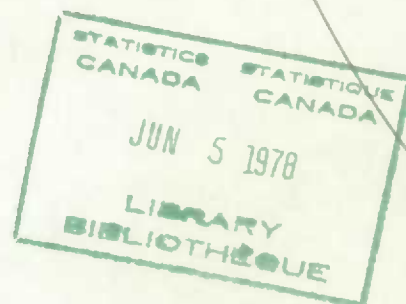
FEDERAL GOVERNMENT FINANCE

Revenue and Expenditure

Direct and Indirect Debt

1966

(Fiscal Year Ended March 31, 1967)



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TABLE OF CONTENTS

	Page
Introduction	5
Explanatory Comment	9
Table	
1. General Revenue	16
2. General Expenditure	17
3. Reconciliation of Gross and Net General Revenue with Revenue per Public Accounts	19
4. Reconciliation of Gross General Expenditure and Cost of Services Provided with Expenditure per Public Accounts	19
5. Amounts Paid to Provincial Governments, Territories and Municipal Corporations ..	20
6. Direct and Indirect Debt Less Sinking Funds	24
7. Assets Offsetting Direct Debt	24
8. Analysis of Indirect Debt by Issuing Authority	25
9. Reconciliation of Total Direct Debt Less Sinking Funds with Total Liabilities per Public Accounts	25
10. Bonded Debt by Place of Payment	25
11. Bonded Debt by Interest Rate	26
12. Bonded Debt by Term of Issue	27
13. Bonded Debt by Year of Maturity	28
14. Redemption Features of Bonded Debt	29
15. Functional-economic Cross-classification of Gross General Expenditure	30

Note

The symbol — indicates nil. It has also been used to indicate amounts under \$500. All figures appearing in footnotes to tables are in thousands of dollars.

Percentage changes mentioned in the text are based on data rounded to the nearest thousand.

FEDERAL GOVERNMENT FINANCE

Revenue and Expenditure

Direct and Indirect Debt

1966

(Fiscal Year Ended March 31, 1967)

INTRODUCTION

This publication presents statistics on revenue by source, expenditure by function and on direct and indirect debt of the Government of Canada for the fiscal year ended March 31, 1967. These statistics constitute a part of the Financial Management Series of statistics developed by the Governments Division of DBS which covers the Federal, Provincial and Local levels of government and which is designed to show the cost of services provided and the sources of the revenue required to meet these costs.

The responsibilities of the Federal Government are discharged through various administrative bodies which may be classified as:

- (a) Departmental organizations,
- (b) Special funds and agencies,
- (c) Institutions,
- (d) Trust funds,
- (e) Enterprises.

This report provides an analysis of "General" revenue and expenditure. The term general is used to signify that these statistics encompass the ordinary and capital accounts of departmental organizations and institutions (budgetary items) and special funds and agencies. Financial transactions of government trust funds, superannuation and pension funds and enterprises are not included in this report. However, profits of enterprises paid to the government are included in this report and government payments to enterprises are included in expenditure.

The sources of the statistics in this report are the Public Accounts of Canada. Since the primary purpose of this publication is to provide information on the types of services provided, certain adjustments are made to the basic source data which records revenue and expenditures on an organization basis. For the most part these adjustments involved the recasting of the data from the organization basis into a source and function framework. For instance the cost of supervision of Race Track Betting, which is the responsibility of the Department of Agriculture, is classified as "agriculture" in the Public Accounts whereas in this report this expenditure is classified within the function "Protection of Persons and Property".

Because of adjustments, which were made to the basic source data and which are reported in the reconciliation Tables 3 and 4, the difference between revenue and expenditure in this report does not represent budgetary surplus or deficit of the Federal Government for the year, as shown in the Public Accounts.

The terms Gross General Revenue and Gross General Expenditure are peculiar to the Financial Management statistical series. These terms are used to signify that they include certain items of revenue and of expenditure which, within the basic documents, are netted against expenditure and revenue respectively. The revenue items which were netted against expenditure are, (a) shared-cost contributions, from provincial governments and (b) revenue that was derived from expenditure functions. The expenditure items which were netted against revenue are, (a) remuneration of post masters and staffs and miscellaneous postal services and (b) remuneration of harbour masters and wharfingers and miscellaneous expenditures to keep the wharves serviceable.

The term Net General Revenue as used in this report denotes that Gross General Revenue has been adjusted by deducting (a) interest revenue, (b) revenue derived from expenditure functions and (c) shared cost contributions from provincial governments. In previous reports the term Net General Expenditure was also 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 report. However, cost of services provided is not synonymous with its predecessor net general expenditure. The latter was gross general minus (a) interest revenue, (b) revenue derived from expenditure functions and (c) shared-cost contributions from provincial governments whereas in the former the share-cost contributions from provincial governments are not netted against expenditure.

It should be noted that non-revenue and surplus receipts and non-expense and surplus payments are excluded from the statistics in this report. Data for previous years, as reported in the comparative tables, has been adjusted to exclude these items.

Analysis

Net General Revenue

Comparative tables on pages 8 and 9 show net general revenue, for the years ended March 31, 1963 to 1967 inclusive, in millions of dollars and as a percentage distribution of totals for the respective years.

Net general revenue for the year ended March 31, 1967, amounted to \$9,425 million, an increase of 8.4 per cent over the previous year. Tax revenue of \$8,723 million constituted 92.6 per cent of total net general revenue with the remaining \$701 million or 7.4 per cent being from non-tax sources.

Total tax revenue increased by \$705 million or 8.8 per cent between the 1966 and 1967 fiscal years. Revenue from personal income tax increased by 15.6 per cent whereas revenue from corporation income tax decreased by 1.0 per cent, due primarily to a levelling off of corporation profits. Although revenue from the general sales tax increased by 8.1 per cent, this was considerably less than the increase of 20.7 per cent recorded for the previous year.

The fiscal year ending March 31, 1967 was the final year of the current arrangements under the Federal-Provincial Fiscal Arrangements Act. Under this Act the federal government agreed to abate to taxpayers in all provinces, other than Quebec, 28 per cent of the federal personal income tax otherwise payable to compensate for income taxes imposed by those provinces. At the same time the federal government agreed to collect this 28 per cent on behalf of the provinces. The province of Quebec collected personal income tax on its own behalf and, because this province has opted out of what were formerly joint programs, taxpayers in this province are provided an abatement of 50 per cent of the federal personal income tax otherwise payable. Corporations in all provinces were permitted a 10 per cent abatement of federal corporation income tax payable. The federal government collected corporation income tax on behalf of all provinces except Ontario and Quebec. During the 1966-67 fiscal period the federal government collected, on behalf of the provinces, \$697 million personal income tax and \$132 million corporation income tax. These amounts are not included in the statistics in this publication.

The partial withdrawal from the estate tax field by the federal government continued in those provinces which levied succession duties. Under the present fiscal arrangements any province which did not levy succession duties received from the federal government 75 per cent of the estate tax revenue collected in that province. The provinces of British Columbia, Ontario and Quebec are the only provinces which levy their own succession duties. British Columbia has set its rates so that it would collect the full 75 per cent of the federal estate tax otherwise taxable. Ontario and Quebec set their rates so

that they would collect 50 per cent of the federal estate tax payable. In lieu of raising the rates in their respective provinces, Ontario and Quebec preferred to take a payment equal to 25 per cent of the federal estate tax in those provinces. The amount of estate tax reported in general revenue includes the total amount of federal estate tax payable for all provinces except British Columbia, Ontario and Quebec. For British Columbia the amount included is 25 per cent of the federal estate tax otherwise payable and for Ontario and Quebec the amount included is 50 per cent of the federal estate tax otherwise payable.

The net general revenue for the year ended March 31, 1967 was \$3,021 million or 47.2 per cent higher than that for the year ended March 31, 1963. Increased total tax revenue made up some \$2,795 million of this amount with the personal income tax increase of \$1,032 million or 51.1 per cent being the greatest single factor contributing to the increased net general revenue between the fiscal years ending March 31, 1963 and 1967.

Cost of Services Provided

Comparative tables are included on pages 8 and 9 showing the cost of services provided for the years 1963 to 1967 inclusive, in millions of dollars and as a percentage distribution of totals for the respective years.

Cost of services provided amounted to \$9,733 million for the fiscal year. This was \$1,199 million or 14.1 per cent higher than in the 1965-66 fiscal year.

Social welfare, which accounted for an outlay of \$2,096 million or 21.5 per cent of the total, was again the largest item of expenditure. This increased by \$205 million over that of the previous year. This increase was due primarily to an increase of \$146 million in expenditure from the Old Age Security Fund, an increase of \$50 million in expenditure on aid to unemployed and unemployables and an increase of \$8 million in family allowance expenditure.

Defence services and mutual aid expenditures in the amount of \$1,164 million was an increase of \$92 million over 1965-66. As a percentage of the total cost of services provided, it amounted to 17.1 per cent as compared to 18.4 per cent for the fiscal year 1965-66.

Transfer to other levels of government in the form of subsidies and tax equalization payments to provincial and territorial governments, under the Federal-Provincial Fiscal Arrangements Act, amounted to \$427 million which was an increase of \$75 million over the previous year. In the 1965 issue of this publication certain payments, made under the Established Programs (Interim Arrangements) Act, were classed as conditional grants and as such were functionalized under the

appropriate classification. The functions and amounts involved were (a) hospital care \$23 million, (b) other social welfare \$19 million and (c) education-universities, colleges and other schools \$7 million. These payments are now considered as unconditional transfers and are so classified in this report (see Table 2, item 72). The payments of "other subsidies" and "share of income tax on power utilities", changed little from the previous year. Total transfers, conditional and unconditional, to provinces and territories amounted to \$1.628 million which was an increase of 22.1 per cent over 1965-66. Transfers to municipal governments increased by 11.2 per cent to \$109 million. This increase was due primarily to increased grants under the Municipal Development and Loans Act and the National Housing Act.

Revenue from own enterprises amounted to \$164 million, an increase of 4.5 per cent over the previous year. Payments to own enterprises increased by 9.2 per cent to \$178 million. Details of these transactions are provided on page 10.

Debt charges, excluding debt retirement and with interest revenue netted against interest expenditure, totalled \$902 million which was an increase of \$5 million or less than 1.0 per cent over that of the previous year. Interest on unmatured bonds and treasury bills increased by \$54 million due to:

- (a) an increase in the average rate of interest payable (see Table 11),
- (b) an increase in the amount of outstanding bonds and treasury bills. (As at March 31, 1967 the average term to maturity, of unmatured bonded debt, was 8.2 years.)

Interest on other liabilities increased by \$24.4 million, due primarily to increased payments of \$9 million to the Public Service Superannuation Account and of \$8 million to the Canadian Forces Superannuation Account. Interest revenue, which is deducted in arriving at cost of services provided, increased from \$215 million to \$290 million during the year. This was the result of increased revenue of \$4.4 million from the Canadian National Railway, \$8.1 million from the Farm Credit Corporation, \$4.3 million from the St. Lawrence Seaway Authority and \$21.5 million from interest on debentures held by the Central Mortgage and Housing Corporation.

Annual costs of services provided have increased over the four year period 1962-63 to 1966-67 by some 35.8 per cent. The largest increase in the annual costs are found in the areas of "Social Welfare" and "Transfers to Provincial, Territorial and Municipal Governments". The annual cost of the former increased by some \$531 million or 33.9 per cent between 1962-63 and 1966-67. Annual unconditional grants to provinces, territories and municipalities during the four year period increased by

\$253 million or 81.9 per cent. Total annual transfer payments to other levels of government, including both conditional and unconditional grants, increased by \$454 million or 38.7 per cent between 1962-63 and 1966-67. The rate of increase has been most significant in the area of "International Co-operation and Assistance", where the increase in expenditures in 1966-67 over those in 1962-63 of \$253 million represents an increase of some 271.9 per cent. The rate of increase in most functional areas has been most pronounced in the fiscal year under review.

Debt Transactions

As at March 31, 1967, unmatured bonded debt amounted to \$17.630 million, an increase of \$670 million or 3.9 per cent over the total at March 31, 1966. New issues, in the amount of \$3,978 million, exceeded the \$3,308 million in retirements and cancellations of bonds. As indicated in Table 10 there were, during the 1966-67 fiscal year no issues of bonds payable in foreign funds. Bonds payable in New York amounting to \$5.4 million were redeemed during the year.

Bonds retired during the year, excluding treasury bills, included \$1,231 million in general issues which matured and were redeemed, \$2,036 million in Canada Savings Bonds redeemed prior to maturity and \$41 million of nonmarketable bonds, issued in prior years to the Unemployment Insurance Commission, which were redeemed and cancelled.

Total bonds issued during the year amounted to \$3,978 million. There was a significant increase in the sale of Canada Savings Bonds with total sales amounting to \$2,319 million, as compared to \$954 million for 1965-66. Of this amount \$2,271 million represented sales of Centennial series bonds with the remaining \$48 million for series 20 bonds. The average yield to maturity on the Centennial series bonds is 5.48 per cent as compared to 5.03 per cent for series 20 bonds.

Non-marketable bonds in the amount of \$157 million were issued to the Unemployment Insurance Commission. The balance of bonds sold (amounting to \$1.430 million) were marketable bonds, with yields varying from 5.49 per cent for short term issues to 5.94 per cent for issues over 20 years.

Of the total unmatured bonded debt outstanding \$17,265 million or 97.9 per cent were payable in Canada, and \$365 million or 2.1 per cent were payable in New York. The average rate of interest payable on unmatured bonds increased during the year from 4.53 per cent to 4.71 per cent (this includes the yield on Canada Savings Bonds as well as marketable bonds). The average rate payable on the \$2,310 million treasury bills outstanding on March 31, 1967 was 4.66 per cent as compared to 4.69 per cent on those outstanding on March 31, 1966.

Net General Revenue by Source

Fiscal Years Ended March 31

	1967	1966 ¹	1965 ¹	1964 ¹	1963 ¹
	millions of dollars				
Taxes:					
Income:					
Corporations (including old age security tax)	1,743	1,759	1,669	1,375	1,298
Individuals (including old age security tax)	3,050	2,638	2,535	2,168	2,018
On certain payments and credits to non-residents	204	170	144	124	129
General sales (including old age security tax)	2,073	1,917	1,588	1,278	1,108
Excise duties and special excise taxes:					
Alcoholic beverages	270	264	239	233	220
Tobacco	447	424	395	391	384
Other commodities and services	57	52	45	42	38
Customs import duties	778	686	622	581	645
Succession duties and estate taxes	101	108	89	91	87
Other	—	—	—	—	1
Total taxes	8,723	8,018	7,326	6,283	5,928
Sales and services	114	108	110	67	63
Own enterprises	164	157	139	125	107
Postal services	295	276	264	236	222
All other revenue	129	136	79	116	84
Total net general revenue	9,425	8,695	7,918	6,827	6,404
Total net general revenue per capita² \$	471	444	412	361	345

¹ Adjustments have been made to exclude non-revenue and surplus receipts in order to have all years on a comparable basis.

² Based on population as at June 1 within each fiscal year, as estimated by the Census Division.

Cost of Services Provided¹

Fiscal Years Ended March 31

	1967	1966 ²	1965 ²	1964 ²	1963 ²
	millions of dollars				
General government services	428	340	267	299	289
Transportation and communications	669	555	491	418	404
Health	510	481	536	492	425
Social welfare:					
Old age security fund (including old age assistance)	1,093	956	932	848	773
Family allowances	564	556	551	541	535
Other	439	379	300	277	257
Total social welfare	2,096	1,891	1,783	1,666	1,565
Natural resources and primary industries	545	444	381	421	357
Defence services and mutual aid	1,664	1,572	1,562	1,719	1,596
Veterans' pensions and other benefits	392	372	356	336	338
Debt charges (excluding debt retirements)	902	897	791	823	755
Own enterprises	178	163	182	149	155
International co-operation and assistance	212	126	108	75	57
Postal service	336	301	269	242	219
Unconditional transfer to provincial and municipal governments ³	562	430	392	291	309
All other expenditure	1,239	961	795	621	665
Cost of services provided	9,733	8,533	7,913	7,552	7,134
Cost of services provided per capita⁴	486	434	410	399	384

¹ See text page 5.

² Adjustments have been made to exclude non-expense and surplus payments in order to have all years on a comparable basis.

³ Does not include grants in aid of specific provincial or municipal expenditures. These are classified by function. For example, Trans-Canada Highway grants are included under Transportation and communications.

⁴ Based on population as at June 1 within each fiscal year, as estimated by the Census Division.

Net General Revenue by source

Fiscal Years Ended March 31

	1967	1966	1965	1964	1963
	millions of dollars				
Taxes:					
Income:					
Corporations	18.5	20.2	21.1	20.1	20.3
Individuals	32.4	30.3	32.0	31.8	31.5
On certain payments and credits to non-residents	2.2	2.0	1.8	1.8	2.0
General sales	22.0	22.0	20.1	18.7	17.3
Excise duties and special excise taxes	8.2	8.5	8.6	9.7	10.0
Customs import duties	9.3	7.9	7.8	8.5	10.1
Other	—	1.3	1.1	1.4	1.4
Total taxes	92.6	92.2	92.5	92.0	92.6
All other revenue	7.4	7.8	7.5	8.0	7.4
Total net general revenue	100.0	100.0	100.0	100.0	100.0

Cost of Services Provided¹

Fiscal Years Ended March 31

	1967	1966	1965	1964	1963
	millions of dollars				
General government services	4.4	4.0	3.4	3.9	4.1
Transportation and communications	6.9	6.5	6.2	5.5	5.7
Health	5.2	5.6	6.8	6.5	6.0
Social welfare:					
Old age security fund (including old age assistance)	11.2	11.2	11.8	11.2	10.8
Family allowances	5.8	6.5	7.0	7.2	7.5
Other	4.5	4.5	3.8	3.7	3.6
Natural resources and primary industries	5.6	5.2	4.8	5.6	5.0
Defence services and mutual aid	17.1	18.4	19.7	22.8	22.4
Veterans' pensions and other benefits	4.0	4.4	4.5	4.4	4.7
Debt charges (excluding debt retirements)	9.3	10.5	10.0	10.9	10.6
Unconditional transfers to provincial and municipal governments	5.8	5.0	4.9	3.9	4.3
All other expenditure	20.2	18.2	17.1	14.4	15.3
Cost of services provided ¹	100.0	100.0	100.0	100.0	100.0

¹ See text page 5.

Explanatory Comments to Tables

Tables 1 and 2 General Revenue and Expenditure

These tables are so designed as to indicate general revenue by source, and general expenditure by function. As stated previously within the text the format of these tables differ from previous years but the statistics included therein are comparable to those provided in previous publications.

Sales and services. — Institutional, item 15. This revenue is derived from the operation of experimental farms, penitentiaries, hospitals, etc.

Own enterprises. — Revenue, item 22. This is the amount of profits which was received from the enter-

prises and which was credited to the Consolidated Revenue Fund during the years.

Own enterprises. — Expenditure, item 58. This is mainly the amount of the contributions made to the enterprises to offset deficits incurred during the previous year.

Note: Statistics on the operations of enterprises are provided in a DBS publication "Federal Government Enterprise Finance" Catalogue No. 61-203, the 1966 edition being available from the Queen's Printer.

The tables on page 10 provide an analysis of revenue item 22 and expenditure item 58.

Revenue from Own Enterprises

	Thousands of dollars
Bank of Canada:	
Government share of profits	150,585
Central Mortgage and Housing Corporation:	
Net profit under Sec. 30, Central Mortgage and Housing Corporation Act	5,577
Net profits under the Housing Act	994
Net profit, Central Mortgage and Housing Corporation	6,571
Crown Assets Disposal Corporation:	
Surplus	1,014
Elorado Mining and Refining Limited:	
Dividends	1,000
Polymer Corporation Limited:	
Dividends	4,500
Total revenue from own enterprises, revenue item 22	163,670

Payments to Own Enterprises

	Thousands of dollars
Canadian Arsenals Limited:	
Operating deficit, fiscal year ended March 31, 1967	833
Canadian Broadcasting Corporation:	
Grant in respect of net operating requirements	111,847
Canadian Government Elevators:	
Net loss, Canadian Government Elevators	488
Canadian National Railway System:	
Canadian National Railways deficit, calendar year 1966	24,593
Newfoundland ferry and terminals deficit, calendar year 1966	12,999
P.E.I. car ferry and terminals deficit, calendar year 1966	4,551
Yarmouth-Bar Harbour ferry deficit, calendar year 1966	175
Yukon and N.W.T. telecommunications systems deficit	41
Total payments to Canadian National Railway System	42,359
Farm Credit Corporation:	
Operating loss for fiscal year ending Mar. 31, 1967	2,579
National Harbours Board:	
Advances to meet construction costs, etc., calendar year 1966 ¹	4,203
Expenditures relating to Expo Montreal	1,108
Operating deficit	1,727
Total payments to National Harbours Board	7,038
St. Lawrence Seaway Authority:	
Operating deficit	12,869
Payments re property sales and for construction or acquisition of buildings, etc.	67
Total payments to St. Lawrence Seaway Authority	12,936
Total payments to own enterprises, expenditure item 58	178,080

¹ This item is treated as "proprietary equity" in the report "Federal Government Enterprise Finance".

General government — Executive and administrative. — Expenditure item 1 includes expenditures on government buildings serving a number of functions. It includes general items of payroll cost viz., the governments contribution towards public service superannuation; the government contribution, as an employer, to the Unemployment Insurance Fund; and payments of claims for compensation. Certain major expenditures of the government are of such a general nature that they are put in this category; such items of expense as the Auditor General, the expenses of the

Department of National revenue, Comptroller of the Treasury, and the Translation Bureau are so included.

Where a building has one specific use, expenditures thereon are classified by function where possible. For example, Public Work expenditures on experimental farm buildings are classified under "natural resources and primary industries". Likewise salaries and wages are classified under the function of government within which the services of the employees fall. The following is a breakdown of item 1.

General Government Expenditure, Executive and Administrative

	Thousands of dollars
Maintenance, operation, construction and acquisition of public buildings, including post offices, serving a number of functions	117,754
Contribution towards superannuation	117,828
Government contribution, as an employer, to the Unemployment Insurance Fund	1,237
Government Employees' Compensation Act — Payment of claims	3,100
Government Contribution to Public Service Death Benefit Account	1,367
Government's share, as an employer, of medical-surgical insurance premiums	13,595
Government's contribution to the Hospital Insurance (outside Canada) Plan	230
Government's contributions to the Canada/Quebec Pension Plan	16,768
Other	104,594
Expenditure item 1	376,473

Social welfare — Aid to unemployed and unemployables including unemployment insurance services. — Expenditure item 27 includes the administration of the Unemployment Insurance Act in the year 1966-67 and the government's contribution to the Unemployment Insurance Fund (being 1/5 of the aggregate employer and employee contributions to the fund) is included under this caption. The revenue and expenditure of the

Unemployment Insurance Fund, itself, were excluded from these statistics (except for the government contribution referred to above), since it is considered to be a trust fund administered by the Government of Canada.

The operations of the Unemployment Insurance Fund were as follows:

Unemployment Insurance Fund

Statement of receipts and disbursements for the year ended March 31, 1967	Thousands of dollars
Receipts:	
Contributions:	
Employers and employees	343,853
Government of Canada (20 per cent)	68,771
Fines and penalties	172
Income from investments (net)	10,931
Total	423,727
Disbursements:	
Benefit payments	307,007
Total	307,007
Excess of receipts over disbursements	116,720

Education — Universities, colleges and other schools. — Expenditure item 39 includes expenditure under the vocational and technical training programs and grants to universities under the Canadian Universities Foundation.

Education — Other. — Expenditure item 40, consists of payments under the Youth Allowances programme, and other small accounts.

Other expenditure. — Expenditure item 66 includes expenditures under the Government Annuities Act and on the Dominion Observatories, the National Research Council and Meteorological Division of the Department of Transport.

Net General Revenue. — Revenue item 39 shows the amount that the government raised by means of taxes, sales of goods and services and by other revenue derived from dealings with the public. To arrive at the net general revenue figure deduct from gross general revenue item 31, (a) revenue derived from expenditure functions such as sales of goods and services by institutions, (b) interest revenue and (c) shared-cost contributions from provincial governments (see item 37 for total deductions).

Cost of Services Provided. — Expenditure item 89 shows the cost to the government in providing services for the public. Cost of services provided is arrived at by deducting from gross general expenditure item 80, (a)

revenue derived from expenditure functions such as sales of goods and services by institutions and (b) interest revenue (see item 88 for total deductions).

Tables 3 and 4 — Reconciliation of Gross and Net General Revenue and Gross General Expenditure and Cost of Services provided with Revenue and Expenditures per Public Accounts for Fiscal Year ended March 31, 1967

As mentioned earlier, it is necessary to make certain adjustments to financial statements appearing in the Public Accounts of all levels of government in order to achieve the desired degree of intergovernmental comparability. Tables 3 and 4 present a reconciliation between the total revenue and expenditure shown in federal Public Accounts and the total of gross and net general revenue and gross general expenditure and cost of services provided appearing in this report.

Certain transactions are often shown separately from departmental revenue and expenditures in the Public Accounts and funds are sometimes set aside one year for a specific purpose but not spent until a subsequent fiscal year. A number of such "administrative or special funds" have been incorporated in these statistics of the Government of Canada. The amounts added to revenue and expenditure in this connection are shown in item 2 of Tables 3 and 4. The following is a list of these funds together with their total revenue and expenditure for 1966-67.

Revenue and Expenditure of Special Funds

	1966 - 67	
	Revenue	Expenditure
	thousands of dollars	
Atlantic Development Fund	29,567	29,576
Atomic Energy of Canada Limited	68,890	56,057
Canadian World Exhibition Corporation	114	82,530
Centennial Commission	36,242	36,242
Centennial of Confederation Fund	13,000	18,840
Fishermen's Indemnity Plan	502	502
Foreign Claims Fund	42	1
Fraser River Bridge—Maintenance Account	204	155
International Assistance Account	48,500	65,695
Land Assurance Fund	5	—
National Battlefields Commission	283	292
National Capital Commission	38,524	41,468
National Capital Fund	25,000	26,626
National Gallery Purchase Account	523	520
National Library Purchase Account	156	138
National Research Council—Special Fund	4,862	4,921
Old Age Security Fund	1,285,615	1,073,006
Prairie Farm Emergency Fund	10,995	3,437
Railway Grade Crossing Fund	15,000	15,726
Replacement of Material Account	40	33
Reserve for Conditional Benefits—Veterans' Land Act	3,541	3,743
Surplus Crown Assets	10,148	119
Totals	1,591,753	1,459,627

Table 5—Amounts paid to Provincial Governments, Territories and Municipal Corporations

Subsidies, item 1.—Includes those subsidies paid annually since confederation under terms of the British North America Act, and various additional annual subsidies based on fiscal need which have been introduced over the years.

Fiscal Arrangements, item 2.—Under the Federal-Provincial Fiscal Arrangements Act the Federal Government is obligated to pay the provinces, where applicable, a tax equalization payment, a provincial stabilization payment, and a succession duty payment. Additional adjustment grants are also made to Newfoundland and the three Atlantic provinces. These are included in this item.

Compensation Due to Withdrawal from Joint Programs, item 3.—These are payments made under the Established Programs (Interim Arrangements) Act, which stipulates that where a province that is participating in a joint program desires to have that program become one that is wholly administered and financed by the province, the appropriate Minister and the Minister of Finance may, with the approval of the Government in Council, enter into a supplementary agreement with the province for the purpose of enabling it to assume responsibility for that program.

Share of income tax on power utilities, item 4. -- The provinces received a share of the income tax collected by the Government of Canada from corporations whose main business is the generation or distribution of electricity, gas or steam to the public.

Items 1 to 4 are unconditional grants, i.e., provinces may use the revenues so obtained for any purpose. These Federal expenditures are classified on Table 2 in items 58 to 60.

On the other hand, **grants-in-aid and shared-cost contributions** are directly related to, and contingent upon, expenditures made or to be made by the receiving government. In these statistics such grants are classified according to the nature of the expenditure of the receiving government (provincial or municipal) to which the grant was related. For example, Trans-Canada Highway grants, item 6 on this table, are included in item 12 on Table 2.

Table 9 — Reconciliation of Total Direct Debt Less Sinking Funds with Total Liabilities per Public Accounts

As in the case of revenue and expenditure, certain "special funds" are consolidated with the statement of assets and liabilities contained in the public accounts (Item 3). The gross statements of the assets and liabilities of "working capital funds" are added and interfund eliminations are made. The liabilities so added (exclusive of the interfund portion) are shown in item 2.

Two types of deductions are made from the Public Accounts balance sheet totals in these statistics. First, the sinking fund assets are eliminated from assets and offset against bonded debt and trust fund assets are eliminated from assets and offset against other liabilities on Table 6. See items 6 and 7 on Table 9. Secondly, certain items included on the liability side of the Public Accounts balance sheet are eliminated from liabilities and offset against deficit on Table 7. These are mainly amounts which are not considered as direct liabilities to the public, being rather government funds to be credited to revenue in a later period (deferred revenue) or to be spent in a later period for a specific purpose (reserves and unexpended balances). In addition, the principal value of certain annual payments to some of the provincial governments is eliminated from the liabilities and offset against the deficit.

Table 15 — Functional-economic Cross-classification of General Expenditure

This table presents an analysis of gross general expenditure on an economic or National Accounts basis as well as by function.

The functional analysis enables the user to study the cost to the federal government for each of the services it provides, viz: health, social welfare, education, defence services, and other services. On the other hand the economic or National Accounts analysis indicates the portion of that cost which is attributable to salaries and wages, other goods and services purchased and transfer payments. For example, the cost of the function, Lands: settlement and agriculture, item 44, when analysed within the National Accounts or economic framework reveals the following types of expenditure:

- (a) Goods and services:
 - (i) Salaries and wages,
 - (ii) Other — Includes administrative charges, purchase of supplies and equipment, construction of buildings, etc.
- (b) Transfer payments — Includes payments to producers for crop losses due to weather or disease, grants in aid of agricultural research, etc.
- (c) Transfers to business — Includes subsidies and capital assistance to businesses.
- (d) Transfers to other levels of government — Includes payments to provinces under the agricultural lime assistance program, the barberry eradication program, etc.
- (e) Other items — Purchases of land, etc.

The following provides a brief description of the various economic categories:

1. Salaries and wages. — Includes those salaries and wages charged to budgetary expenditures and those paid out through special funds and agencies, excludes

those salaries and wages incurred for postal services. Within the National Accounts framework the Post Office is classed as an enterprise and its expenditures are netted against its revenue. Within the Financial Management framework this netting procedure is not followed instead postal service revenue and expenditure are reported gross. For purposes of this economic analysis the bulk of the postal service expenditures, including salaries and wages, are included under "Other items".

2. Other expenditures on goods and services. --

These consist of current expenditures such as purchase of office supplies, travelling expenses, etc., also capital expenditure such as construction of government buildings and other works by contractors. Items 1 and 2 together form the bulk of one of the main components of gross national expenditures viz., government expenditures on goods and services.

3. Transfer payments. -- Transfer payments to persons include all unilateral government contributions to persons and non-profit organizations which add to the recipients' income. These payments do not measure currently produced goods and services, but only the redistribution of income already produced, and form a significant part of personal income. Two of the major transfer payments at the federal government level are the old age security pensions, column c line 23, and family allowance payments column c line 29. Also included in this category are transfers to private non-commercial organizations and institutions such as universities, hospitals, health associations, etc., and interest on the public debt.

4. Transfers to business. -- These consist mainly of (1) production and consumption subsidies to business, which may be defined as a payment made by the

government to a business enterprise which has the direct effect of reducing the market price of goods and services; -- either by reducing the cost of production or by providing compensation to the wholesaler or retailer that enables him to reduce the price to the consumer. (2) Capital assistance to business which may be broadly defined as a payment made by the government to assist a business enterprise to expand its productive facilities through an addition to or modernization of its existing modes of production.

5. Transfers to other levels of Government. --

These are shown in great detail in Table 5 of this report. They may be divided into two main categories -- conditional and unconditional grants. The former are related to a specific programme of expenditure and must be used by the recipient government for that purpose only. The latter may be used by the receiving government in whatever manner it deems appropriate.

6. Other items. -- These are expenditures which do not enter into the National Accounts tables. Included herein are purchases of land and used fixed assets; such expenditures do not represent production but merely transfer of ownership of existing assets. Also included here are items to be offset against revenue in the National Accounts presentation, such as deficits of government business enterprises, and the cost of writing down the value of assets.

The totals of the economic category show in columns (a) to (e) do not agree with those appearing in Tables 43 to 46 of the annual publication "National Accounts -- Income and Expenditure", Catalogue No. 13 - 201. There are several reasons for these differences; one of the main ones being the adjusting of data from a fiscal year basis (as reported herein) to a calendar year basis (as reported by National Accounts).

STATISTICAL TABLES

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967

No.	Source	Gross revenue thousands of dollars
	Taxes:	
	Income:	
1	Corporation ¹	1,742,725
2	Individuals ¹	3,050,420
3	On certain payments and credits to non-residents	203,621
4	General sales ¹	2,073,081
	Excise duties and special excise taxes:	
5	Alcoholic beverages	270,302
6	Tobacco	446,833
7	Other commodities and services	57,443
8	Customs import duties	777,586
9	Estate taxes	101,106
10	Other	170
11	Total taxes	8,723,287
	Privileges, licences and permits:	
12	Natural resources	7,813
13	Other	31,206
14	Total privileges, licences and permits	39,019
	Sales and Services:	
15	Institutional	6,632
16	Other	114,357
17	Total sales and services	120,989
18	Fines and penalties	3,483
	Interest and foreign exchange:	
19	Interest	289,922
20	Exchange fund net profit	60,638
21	Total interest and foreign exchange	350,560
22	Own enterprises ²	163,670
23	Bullion and coinage	6,861
24	Postal services	295,529
25	Other revenue	19,400
26	Gross revenue from own sources	9,722,798
	Conditional transfers from provincial governments:	
	Shared-cost contributions:	
27	Roads	138
28	Lands: settlement and agriculture	652
29	Water resources	47
30	Total shared-cost contributions from provincial governments	837
31	Gross general revenue	9,723,635
	Less:	
	Revenue derived from expenditure functions and applied thereto:	
	Sales and services:	
32	Institutional	6,632
33	Other	837
34	Sub-total	7,469
35	Interest revenue applied against debt charges	289,922
36	Total own source revenue deductions	297,391
37	Total shared-cost contributions from provincial governments	837
38	Total deductions	298,228
39	Net general revenue³	9,425,407

¹ Includes old age security taxes.

² See Introduction page 10 for breakdown.

³ See Explanatory comments page 9.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967

No.	Function	Gross expenditure	Transfers to ¹	
			Provincial governments	Municipal governments
			thousands of dollars	
	General government services:			
1	Executive and administrative	376,473	191	
2	Legislative	19,831		
3	Research, planning and statistics	32,137		
4	Other	30		
5	Total general government services	428,471	191	
	Protection of persons and property:			
6	Law enforcement	13,375		
7	Corrections	58,246		
8	Police protection	101,275		
9	Other	16,560	19	
10	Total protection of persons and property	189,456	19	
	Transportation and communications:			
11	Air	96,571	171	499
12	Road	149,752	104,442	5,590
13	Rail	139,711		
14	Water	233,655		101
15	Telecommunications	43,461		
16	Others	5,551		
17	Total transportation and communications	668,701	104,613	6,190
	Health:			
18	Hospital care	435,753	414,480	
19	General health	9,322	5,901	
20	Public health	45,000	20,874	7,899
21	Medical, dental and allied services	25,775	8,417	
22	Total health	515,850	449,672	7,899
	Social welfare:			
23	Old Age Security Fund - pensions	1,073,006		
24	Old age assistance	19,696	19,696	
25	Aid to the blind	3,446	3,377	
26	Aid to the disabled	16,050	16,050	
27	Aid to unemployed and unemployable	252,799	143,271	
28	National employment services	38,038		
29	Family allowances	563,807		
30	Labour	10,084		
31	Winter works projects	53,088	37,574	
32	Other	65,903	12,397	
33	Total social welfare	2,095,917	232,365	
	Recreational and cultural services:			
34	Archives, art galleries, museums and libraries	19,368		
35	Parks	21,933	15	
36	Other	45,324	17,561	600
37	Total recreational and cultural services	86,625	17,576	600
	Education:			
38	Indian and Eskimo schools	64,120		4,361
39	Universities, colleges and other schools	310,461	237,502	
40	Other	56,477	1,180	
41	Total education	431,058	238,682	4,361
	Natural resources and primary industries:			
42	Fish and game	45,344	3,277	50
43	Forests	26,564	8,751	
44	Lands: settlement and agriculture	305,971	27,806	
45	Minerals and mines	81,914		
46	Water resources	36,380	9,221	
47	Other	48,801	31	
48	Total natural resources and primary industries	544,974	49,086	50

See footnotes at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 — Concluded

No.	Function	Gross expenditure	Transfers to	
			Provincial government	Municipal government
			thousand of dollars	
49	Trade and industrial development	164,657		
50	National capital region planning and development	37,296		
51	Defence services and mutual aid	1,664,015		
52	Vererans' pensions and other benefits	391,958		
	Debt charges (excluding retirements):			
53	Commission on sales of securities and other management charges	16,768		
54	Amortization of discount on securities sold	15,084		
55	Interest	1,158,122		
56	Other	2,566		
57	Total debt charges (excluding retirements)	1,192,540		
58	Own enterprises ²	178,080		
59	International co-operation and assistance	211,928		
	Other expenditures:			
60	Citizenship and immigration	22,507		
61	External affairs	39,445		
62	Postal services	335,735		
63	Royal Canadian Mint	3,218		
64	Housing research and slum clearance	12,371	142	7,943
65	Emergency measures	11,166	5,345	
66	Other	241,704	8,574	41,642
67	Total other expenditures	666,146	14,061	49,585
68	Total items 1 to 67	9,467,672		
69	Total conditional transfers — grants-in-aid and shared-cost contributions. . .		1,106,265	68,685
	Unconditional transfers:			
	To provincial governments:			
70	Statutory subsidies	31,579	31,579	
71	Federal-provincial fiscal arrangements	426,650	426,650	
72	Compensation due to withdrawal from joint programs	57,635	57,635	
73	Share of income tax on power utilities	5,952	5,952	
74	Total unconditional transfers to provincial governments	521,816	521,816	
	To Municipal governments:			
75	Grants in lieu of taxes	38,992		38,992
76	Special grants	1,750		1,750
77	Total unconditional transfers to municipal governments	40,742		40,742
78	Total unconditional transfers	562,558	521,816	40,742
79	Total transfers (items 69 and 78)		1,628,081	109,427
80	Gross general expenditure	10,030,230		
	Less:			
	Revenue derived from expenditure function and applied thereto:			
	Protection of persons and property:			
81	Corrections	496		
	Health:			
82	Hospital care	5,218		
83	Medical, dental and allied services	475		
	Natural resources and primary industries:			
84	Lands: settlement and agriculture	1,257		
85	Defence services and mutual aid	23		
86	Sub-total	7,469		
87	Interest revenue applied against debt charges	289,922		
88	Total own-source revenue deductions (Table 1, item 36)	297,391		
89	Cost of services provided ³	9,732,839		

¹ These transfers are included in the amounts in Column 1. See Table 5 for analysis by province.

² See Introduction page 10 for breakdown.

³ See Explanatory comments page 12.

**TABLE 3. Reconciliation of Gross and Net General Revenue with Revenue per Public Accounts
for Fiscal Year Ended March 31, 1967**

No.	Item	Thousands of dollars
1	Revenue per Public Accounts	8,376,182
	To arrive at "gross general revenue"	
	Add:	
2	Revenue of administrative or special funds	1,591,753
3	Revenue deducted from expenditure in public accounts	8,052
4	Expenditure deducted from revenue in public accounts	43,459
5	Shared-cost contributions from provincial governments	837
6	Total additions	1,644,101
	Deduct:	
7	Refunds of current years' expenditure included in revenue in public accounts	1,493
8	Refunds of previous years' expenditure included in revenue in public accounts	17,932
9	Employees' contributions under sundry pension plans	326
10	Working capital fund profits	1,683
11	Canadian Government Elevators' revenue included in Agriculture in public accounts	1,311
12	Interfund transfers	273,609
13	Other	294
14	Total deductions	296,648
15	Gross general revenue (Table 1, item 31)	9,723,635
	To arrive at "net general revenue"	
	Deduct:	
16	Total deductions (Table 1, item 38)	298,228
17	Net general revenue (Table 1, item 39)	9,425,407

**TABLE 4. Reconciliation of Gross General Expenditure and Cost of Services Provided with Expenditure per
Public Accounts for Fiscal Year Ended March 31, 1967**

No.	Item	Thousands of dollars
1	Expenditure per Public Accounts	8,797,684
	To arrive at "gross general expenditure"	
	Add:	
2	Expenditure of administrative or special funds	1,459,627
3	Expenditure deducted from revenue in public accounts	43,459
4	Revenue deducted from expenditure in public accounts	8,889
5	Total additions	1,511,975
	Deduct:	
6	Refunds of previous years' revenue included in expenditure in public accounts	236
7	Refunds of current year's expenditure included in revenue in public accounts	1,493
8	Employees' contributions under sundry pension plans	326
9	Working capital fund profits	1,683
10	Canadian Government Elevators' revenue included in Agriculture in public accounts	1,311
11	Advances	543
12	Interfund transfers	273,609
13	Other	228
14	Total deduction	279,429
15	Gross general expenditure (Table 2, item 80)	10,030,230
	To arrive at "cost of services provided"	
	Deduct:	
16	Total deductions (Table 2, item 88)	297,391
17	Cost of services provided (Table 2, item 89)	9,732,839

**TABLE 5. Amounts Paid to Provincial Governments, Territories and Municipal Corporations
for Fiscal Year Ended March 31, 1967**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Provincial governments and territories:					
1	Statutory subsidies	9,656	657	2,132	1,745
2	Federal-provincial fiscal arrangements	40,696	10,942	54,318	48,159
3	Compensation due to withdrawal from joint programs	-	-	-	-
4	Share of income tax on power utilities	312	64	616	32
5	Sub-total items 1 to 4	50,664	11,663	57,066	49,936
Grants-in-aid and shared-cost contributions:					
Transportation:					
Road:					
6	Trans-Canada highway	5,775	432	18,304	10,599
7	Roads leading to resources	750	530	50	750
8	Railway grade crossing fund	-	-	72	72
9	Other	6,180	1,167	3,255	1,647
10	Water	-	-	-	-
11	Other	-	-	-	-
12	Total transportation	12,705	2,129	21,681	13,068
Health:					
13	Hospital insurance and diagnostic services	13,070	2,732	20,514	16,678
14	Hospital construction	879	198	354	373
General health grants:					
15	General public health	446	260	2,047	895
16	Tuberculosis control	136	19	79	68
17	Mental health	156	115	367	309
18	Professional training	117	20	169	62
19	Cancer control	3	16	32	68
20	Public health research	52	21	226	32
21	Medical rehabilitation and crippled children	131	10	94	98
22	Child and maternal health	56	8	63	75
23	Other	-	-	1,829	3
24	Total health	15,046	3,399	25,774	18,661
Social welfare:					
25	Old age assistance	1,676	390	1,667	1,620
26	Blind persons' allowances	292	46	466	408
27	Disabled persons' allowances	833	369	1,584	1,042
28	Unemployment assistance	9,948	605	3,371	2,023
29	Winter works projects in municipalities	355	420	470	475
30	Other	341	36	480	12
31	Total social welfare	13,445	1,866	8,038	5,580
Recreational and cultural services:					
32	Campground and picnic area developments	-	-	-	-
33	Fitness and amateur sport	61	36	51	68
34	Centennial Commission	2,117	2	184	168
35	Other	-	-	-	-
36	Total recreational and cultural services	2,178	38	235	236
Education:					
Technical and vocational training:					
37	Capital assistance to trade schools, etc.	192	18	2,338	768
38	Vocational high school training	1	35	116	110
39	Technician training	72	-	27	155
40	Trade and other occupational training	1,453	59	1,557	1,886
41	Apprenticeship training	21	22	54	158
42	Assistance to students	8	-	-	15
43	Training of unemployed workers	2,338	66	3,057	693
44	Training of disabled persons	23	1	71	16
45	Other	11	2	93	62
46	Citizenship and language instruction for immigrants	-	1	2	-
47	Other	-	-	43	-
48	Total education	4,119	204	7,358	3,863

See footnotes at end of table.

TABLE 5. Amounts Paid to Provincial Governments, Territories and Municipal Corporations
for Fiscal Year Ended March 31, 1967

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
3,964	4,624	2,117	2,124	2,887	1,673	31,579	-	-	31,579	1
163,721	19,743	36,754	36,689	4,640	4,635	420,297	3,052 ¹	3,301 ¹	426,650	2
57,635	-	-	-	-	-	57,635	-	-	57,635	3
596	1,051	89	12	2,932	248	5,952	-	-	5,952	4
225,916	25,418	38,960	38,825	10,459	6,556	515,463	3,052	3,301	521,816	5
41,780	2,930	-	423	339	433	81,015	-	-	81,015	6
563	599	120	564	87	515	4,528	-	-	4,528	7
2,312	2,279	338	-	649	928	6,650	-	-	6,650	8
-	-	-	-	-	-	12,249	-	-	12,249	9
-	-	-	-	-	-	-	-	-	-	10
-	-	-	-	164	-	164	7	-	171	11
44,655	5,808	458	987	1,239	1,876	104,606	7	-	104,613	12
4,030	194,693	26,394	28,403	41,942	47,821	396,277	345	768	397,390	13
3,451	6,962	638	1,034	1,513	979	16,381	-	93	16,474	14
676	4,808	881	787	1,234	4,003	16,037	-	89	16,126	15
-	875	90	82	119	158	1,626	16	-	1,642	16
-	2,779	457	362	653	794	5,992	38	-	6,030	17
-	613	79	87	166	135	1,448	-	-	1,448	18
-	583	-	99	145	176	1,122	-	-	1,122	19
873	1,524	711	201	142	454	4,236	-	7	4,243	20
-	939	147	139	62	264	1,884	-	-	1,884	21
34	264	80	79	144	58	861	-	-	861	22
-	4	-	39	577	-	2,452	-	-	2,452	23
9,064	214,044	29,477	31,312	46,697	54,842	448,316	399	957	449,672	24
- 54	7,239	1,612	1,131	2,092	2,252	19,625	9	62	19,696	25
-	1,082	226	204	284	337	3,345	4	28	3,377	26
- 1	8,377	688	190	859	1,072	15,013	1	11	15,025	27
33,287	42,923	7,395	7,507	13,857	22,200	143,116	84	71	143,271	28
19,563	7,460	1,263	2,181	2,895	3,483	38,565	-	101	38,666	29
-	7,945	91	3,202	70	94	12,271	19	40	12,330	30
52,795	75,026	11,275	14,415	20,057	29,438	231,935	117	313	232,365	31
-	-	-	-	-	-	-	15	-	15	32
-	129	103	61	44	88	641	32	36	709	33
2,831	4,164	1,768	1,418	2,908	1,016	16,576	245	-	16,821	34
-	-	-	-	-	-	-	-	31	31	35
2,831	4,293	1,871	1,479	2,952	1,104	17,217	292	67	17,576	36
50,083	44,290	5,288	4,153	16,649	12,180	135,959	97	-	136,056	37
-	685	136	139	179	199	1,600	26	-	1,626	38
251	3,033	190	351	1,079	873	6,031	-	5	6,036	39
2,376	4,130	369	804	3,947	2,035	18,616	99	16	18,731	40
-	545	31	60	188	95	1,174	-	-	1,174	41
-	100	6	30	10	30	199	-	5	204	42
5,882	31,493	4,854	2,647	1,980	1,026	54,036	194	2	54,232	43
64	304	217	44	15	64	819	-	-	819	44
1,390	888	167	84	397	55	3,149	4	-	3,153	45
-	390	2	1	4	18	418	-	-	418	46
16,184	6	-	-	-	-	16,233	-	-	16,233	47
76,230	85,864	11,260	8,313	24,448	16,575	238,234	420	28	238,682	48

**TABLE 5. Amounts Paid to Provincial Governments, Territories and Municipal Corporations
for Fiscal Year Ended March 31, 1967 — Concluded**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Provincial governments and territories—Concluded:				
	Grants-in-aid and shared-cost contributions—Concluded:				
	Natural resources:				
	Fish and game:				
49	Construction of vessels	302	15	1,560	60
	Forests:				
50	Forest inventories, reforestation, forest fire protection and forest access road construction	264	40	148	222
51	Bud worm and woolly aphid control	—	—	—	674
52	Forest stand improvement	—	—	49	—
	Lands:				
	Settlement and agriculture:				
53	Agricultural lime assistance	15	66	110	100
54	4-H clubs	2	—	7	2
55	Transport of fodder, equipment and cattle	—	—	—	—
56	Farm labour agreements	—	4	8	4
57	Agricultural rehabilitation and development	465	290	978	500
58	Crop insurance	—	6	—	—
59	Other	—	74	1	230
60	Other	779	27	80	168
61	Total natural resources	1,827	522	2,941	1,960
	Other:				
62	Emergency measures	87	29	208	147
63	Other	—	—	8	191
64	Total other	87	29	216	338
65	Total grants-in-aid and shared-cost contributions	49,407	8,187	66,243	43,706
66	Total amounts paid to provincial governments and territories	100,071	19,850	123,309	93,642
	Municipal corporations:				
67	Grants in lieu of taxes on federal property	230	155	2,920	975
	Grants-in-aid and shared-cost contributions:				
	Transportation:				
68	Air	10	—	4	14
69	Road	—	—	30	8
70	Water	—	—	—	—
71	Health	235	3	—	120
72	Schools operated by local authorities	—	—	100	38
73	Slum clearance	7	—	362	225
74	Other	2,359	353	2,789	2,664
75	Special grants	—	—	—	1,750
76	Total amounts paid to municipal corporations	2,841	511	6,205	5,794
77	Grand total amounts paid to provincial governments, territories and municipal corporations	102,912	20,361	129,514	99,436

^t Federal tax abstention grant.

TABLE 5. Amounts Paid to Provincial Governments, Territories and Municipal Corporations
for Fiscal Year Ended March 31, 1967 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
213	-	-	-	-	-	2,150	-	-	2,150	49
1,907	1,650	508	367	999	1,805	7,910	-	-	7,910	50
-	-	-	-	-	118	792	-	-	792	51
-	-	-	-	-	-	49	-	-	49	52
1,205	42	-	-	-	62	1,600	-	-	1,600	53
1	69	11	33	-	18	143	-	-	143	54
-	-	-	-	-	-	-	-	-	-	55
6	46	11	2	39	-	120	-	-	120	56
4,312	1,619	961	2,356	1,034	1,213	13,728	-	-	13,728	57
-	36	655	267	342	28	1,334	-	-	1,334	58
6,685	2,427	8	1	17	1,438	10,881	-	-	10,881	59
73	-	-	-	-	31	1,158	-	-	1,158	60
14,402	5,889	2,154	3,026	2,431	4,713	39,865	-	-	39,865	61
1,636	1,743	256	200	494	533	5,333	-	12	5,345	62
-	1,634	15,974	-	-	187	17,994	7	146	18,147	63
1,636	3,377	16,230	200	494	720	23,327	7	158	23,492	64
201,613	394,301	72,725	59,732	98,318	109,268	1,103,500	1,242	1,523	1,106,265	65
427,529	419,719	111,685	98,557	108,777	115,824	1,618,963	4,294	4,824	1,628,081	66
7,584	18,439	2,065	1,168	2,251	3,034	38,821	41	130	38,992	67
214	-	155	10	32	60	499	-	-	499	68
515	3,306	75	371	941	344	5,590	-	-	5,590	69
10	1	-	-	-	90	101	-	-	101	70
1,596	4,291	602	342	287	423	7,899	-	-	7,899	71
382	467	948	1,168	402	856	4,361	-	-	4,361	72
938	3,943	1,138	4	15	1,311	7,943	-	-	7,943	73
11,225	10,198	3,384	2,040	3,611	3,628	42,251	-	41	42,292	74
-	-	-	-	-	-	1,750	-	-	1,750	75
22,464	40,645	8,367	5,103	7,539	9,746	109,215	41	171	109,427	76
449,993	460,364	120,052	103,660	116,316	125,570	1,728,178	4,335	4,995	1,737,508	77

² Financial assistance to the town of Oromocto.

TABLE 6. Direct and Indirect Debt Less Sinking Funds as at March 31, 1966

No.	Item	Thousands of dollars
	Direct	
1	Bonded debt	17,630,206
2	Deduct sinking funds	—
3	Item 1 less item 2	17,630,206
4	Short-term treasury bills	2,310,000
5	Accounts and other payables	1,405,780
6	Annuity, insurance and pension accounts	7,916,507
7	Other liabilities	772,308
8	Total direct debt less sinking funds¹	30,034,801
	Indirect	
9	Guaranteed bonds	1,275,948
10	Deduct sinking funds	—
11	Item 9 less item 10	1,275,948
12	Guaranteed bank loans	562 714
	Other guarantees:	
13	Loans by lenders under Part IV of the National Housing Act, 1954	18,693
14	Insured loans by approved lenders under the National Housing Act, 1954	5,789,000
15	Insurance guarantees and long-term financing under the Export Credits Insurance Act	458,096
16	Total indirect debt less sinking funds²	8,104,451
17	Total direct and indirect debt less sinking funds	38,139,252
18	Direct debt (item 8) per capita³	\$ 1,472
19	Indirect debt (item 16) per capita³	\$ 397

¹ See Table 9 for reconciliation with total liabilities per Public Accounts.

² Excludes deposits maintained by chartered banks in the Bank of Canada \$1,148,002; also excludes notes issued by the Canadian Corporation for the 1967 World Exhibition \$175,000.

³ Based on population at June 1, 1967, estimated by the Census Division to be 20,405,000.

TABLE 7. Assets Offsetting Direct Debt as at March 31, 1967

No.	Item	Thousands of dollars
1	Cash	1,034,192
2	Advances to the exchange fund account	2,355,000
	Loans to and investments in:	
3	Own government enterprises	6,555,719
4	International organizations	952,187
5	Other investments ¹	996,422
	Other receivables:	
6	Provincial governments	141,538
7	Municipal governments	7,088
8	Foreign governments	1,281,861
9	Other	726,847
10	Other assets including prepaid and deferred charges	980,074
11	Deficit less surplus, reserves, unexpended balances and deferred revenue	15,003,879
12	Total represented by direct debt	30,034,801

¹ Includes securities held in the Canada Pension Plan Investment Fund issued or guaranteed by: Nfld. 11,693; P.E.I. 1,998; N.S. 22,663; N.B. 17,679; Que. 368; Ont. 352,697; Man. 37,016; Sask. 25,894; Alta. 54,135 and B.C. 89,494; total, 613,637.

TABLE 8. Analysis of Indirect Debt by Issuing Authority as at March 31, 1967

No.	Item	Thousands of dollars
	By issuing authority:	
	Bonds of:	
1	Own government enterprises	1,275,948
2	Other	—
	Bank loans of:	
3	Own government enterprises	329,018
4	Other	233,696
5	Other guarantees	6,265,789
6	Total indirect debt less sinking funds per Table 6 item 16	8,104,451

TABLE 9. Reconciliation of Total Direct Debt Less Sinking Funds with Total Liabilities per Public Accounts as at March 31, 1967

No.	Item	Thousands of dollars
1	Total liabilities per Public Accounts	30,340,137
	Additions:	
2	Working capital fund liabilities	14,773
3	Special fund liabilities	13,622
4	Payables offset against assets	14
5	Total additions	28,409
	Deductions:	
6	Sinking funds and other investments held for retirement of unmatured bonded debt ¹	—
7	Trust fund assets ¹	50,853
	Other: ²	
8	Deferred revenue and reserves:	
	Deferred credits	142,828
9	Suspense accounts	46,539
	Unexpended balances of special funds:	
10	Replacement of materiel account	641
11	International Assistance Fund	61,485
12	Centennial of Confederation Fund	4,715
13	Railway grade crossing fund	10,279
14	National research council—Special fund	2,168
15	Fraser River bridge—Maintenance account	471
16	Prairie Farm emergency fund	10,852
17	Miscellaneous	236
18	Common school funds—Ontario and Quebec	2,678
19	Total deductions	333,745
20	Total direct debt less sinking funds per Table 6 item 8	30,034,801

¹ Deducted from assets per Public Accounts and offset against liabilities in these statistics.

² Deducted from liabilities per Public Accounts and offset against deficit in these statistics, in item 11 on Table 7.

TABLE 10. Bonded Debt by Place of Payment

Where payable	As at March 31, 1966	Changes during fiscal Year ended March 31, 1967		As at March 31, 1967
		New issues	Retirements	
		thousands of dollars		
Canada	16,588,787	3,978,071	3,302,246	17,264,612
New York	371,000	—	5,406	365,594
London (England)	—	—	—	—
Total bonded debt	16,959,787	3,978,071	3,307,652	17,630,206
Population (000's)	20,015 ¹	—	—	20,405 ²
Bonded debt per capita (\$)	847	—	—	864

¹ As at June 1, 1966, per estimate made by Census Division.

² As at June 1, 1967, per estimate made by Census Division.

TABLE 11. Bonded Debt by Interest Rate

Rate of interest %	As at March 31, 1966	Changes during fiscal year ended March 31, 1967		As at March 31, 1967
		New issues	Retirements	
		thousands of dollars		
General:				
2¾	414,716	—	—	414,716
3	300,202	—	245,202	55,000
3¼	614,131	—	23,837	590,294
3½	525,000	—	325,000	200,000
3¾	959,956	—	205,000	754,956
4	320,000	—	150,000	170,000
4¼	1,972,203	330,000	—	2,302,203
4½	2,373,179	—	341,000	2,032,179
4¾	63,500	—	—	63,500
5	1,980,865	40,000	5,406	2,015,459
5¼	225,000	89,000	—	314,000
5½	1,501,559	423,000	—	1,924,559
5¾	—	775,000	—	775,000
Totals, general	11,250,311	1,657,000	1,295,445	11,611,866
Canada Savings:				
3¼ ¹	23,057	—	5,605	17,452
3¼ — 4 ²	41,961	—	9,929	32,032
3¼ — 4¾ ³	342,245	—	156,816	185,429
3½ — 4¾ ⁴	93,535	—	29,115	64,420
4 — 5 ⁵	1,233,161	—	211,209	1,021,952
4¼ — 5 ⁶	297,149	—	108,865	188,284
4½ — 5½ ^{7, 8, 9, 10, 11}	3,678,266	48,282	1,490,668	2,235,880
5 — 6 ¹²	—	2,270,997	—	2,270,997
Totals, Canada Savings	5,709,374	2,319,279	2,012,207	6,016,446
Canada Pension Plan:				
5.29	102	—	—	102
5.36	—	201	—	201
5.37	—	154	—	154
5.39	—	146	—	146
5.40	—	146	—	146
5.42	—	144	—	144
5.44	—	161	—	161
5.48	—	149	—	149
5.49	—	108	—	108
5.51	—	264	—	264
5.60	—	138	—	138
5.61	—	181	—	181
Totals, Canada Pension Plan	102	1,792	—	1,894
Total bonded debt	16,959,787	3,978,071	3,307,652	17,630,206
Average interest rate (%)	4.53			4.71

¹ Issued 1955 - Interest 3¼% per annum to maturity, 1967.

² Issued 1956 - Interest 4% per annum to maturity, 1969.

³ Issued 1957 - Interest 4¾% per annum to maturity, 1970.

⁴ Issued 1958 - Interest 4¾% per annum to maturity, 1973.

⁵ Issued 1959 and 1960 - 1959 issue interest 5% per annum to maturity 1968; 1960 issue interest 5% per annum to maturity, 1970.

⁶ Issued 1961 - Interest 4¼% per annum to November 1, 1968, thereafter 5% per annum to maturity, 1971.

⁷ Issued 1962 - Interest 5% per annum to November 1, 1968, thereafter 5½% per annum to maturity, 1976.

⁸ Issued 1963 - Interest 5% per annum to November 1, 1971, thereafter 5½% per annum to maturity, 1975.

⁹ Issued 1964 - Interest 4½% per annum to November 1, 1966; 5% per annum to November 1, 1971, thereafter 5½% per annum to maturity, 1974.

¹⁰ Issued 1965 - Interest 4½% per annum to November 1, 1967; 5% per annum to November 1, 1973, thereafter 5½% per annum to maturity, 1977.

¹¹ Issued 1966 - Interest 4½% per annum to November 1, 1967; 5% per annum to November 1, 1974, thereafter 5½% to maturity, 1977.

¹² Issued 1966 - Interest 5% per annum to November 1, 1971; 5½% per annum to November 1, 1974; 5¾% per annum to November 1, 1975, thereafter 6% per annum to maturity, 1979.

TABLE 12. Bonded Debt by Term of Issue

Term in years ¹	As at March 31, 1966	Changes during fiscal year ended March 31, 1967		As at March 31, 1967
		New issues	Retirements	
		thousands of dollars		
1	850,000	455,000	680,000	625,000
1½	—	—	—	—
2	100,000	—	50,000	50,000
2½	175,000	—	—	175,000
3	250,000	250,000	75,000	425,000
4	625,000	340,000	—	965,000
5	1,191,000	—	175,000	1,016,000
5½	100,000	—	—	100,000
6	100,000	—	—	100,000
6½	450,000	—	—	450,000
7	80,000	—	—	80,000
9	1,209,830	70,000	83,920	1,195,910
10	1,549,503	—	594,663	954,840
11	—	—	—	—
12	1,929,981	48,282	861,779	1,116,484
12½	41,961	—	9,929	32,032
13	342,245	2,270,997	156,816	2,456,426
13½	—	30,000	—	30,000
14	2,438,359	130,000	299,822	2,268,537
14½	80,000	—	—	80,000
15	93,535	—	29,115	64,420
16	746,559	—	—	746,559
18	428,581	—	—	428,581
20	150,102	1,792	—	151,894
21	245,202	—	245,202	—
22	247,047	—	—	247,047
24	50,000	—	—	50,000
25	2,964,837	—	5,406	2,959,431
26	125,000	225,000	—	350,000
41½	197,045	—	—	197,045
Perpetual ²	55,000	—	—	55,000
On demand ^{2,3}	144,000	157,000	41,000	260,000
Total bonded debt	16,959,787	3,978,071	3,307,652	17,630,206
Average term of issue (years)	13.53			13.69

¹ If the term includes more or less than an exact half-year, it is rounded to the nearest year. If the term includes an exact half-year, or if the full term is less than six months, it is unadjusted.

² Excluded when calculating average term of issue.

³ Redeemable by the Unemployment Insurance Fund on demand subject to 30 days' notice.

TABLE 13. Bonded Debt by Year of Maturity

Year of maturity fiscal year ending March 31	As at March 31, 1966	Changes during fiscal year ended March 31, 1967		As at March 31, 1967
		New issues	Retirements	
		thousands of dollars		
1967	1,249,039	—	1,249,039	—
1968	1,248,057	455,000	5,606	1,697,451
1969	1,604,411	—	83,920	1,520,491
1970	871,961	250,000	9,929	1,112,032
1971	1,095,576	340,000	284,105	1,151,471
1972	647,149	—	108,865	538,284
1973	1,267,203	—	—	1,267,203
1974	368,535	—	29,115	339,420
1975	889,110	—	358,508	530,602
1976	1,216,951	70,000	317,016	969,935
1977	1,854,401	—	299,822	1,554,579
1978	1,075,456	48,282	515,321	608,417
1979	—	—	—	—
1980	343,247	2,270,997	—	2,614,244
1981	200,000	160,000	—	360,000
1982	—	—	—	—
1983	—	—	—	—
1984	1,992,679	—	—	1,992,679
1985	—	—	—	—
1986	102	—	—	102
1987	—	1,792	—	1,792
1988	264,865	—	5,406	259,459
1989	150,000	—	—	150,000
1990	—	—	—	—
1991	225,000	—	—	225,000
1992	—	—	—	—
1993	—	225,000	—	225,000
1998	197,045	—	—	197,045
Perpetual	55,000	—	—	55,000
On demand	144,000	157,000	41,000	260,000
Total bonded debt	16,959,787	3,978,071	3,307,652	17,630,206

TABLE 14. Redemption Features of Bonded Debt

Fiscal year ending March 31	As at March 31, 1967			
	Non-callable issues by year of maturity		Callable issues	
	Savings bonds ¹	Other	By year of maturity	By earliest call year
	thousands of dollars			
1968	17,452	1,679,999	-	414,716
1969	770,910	441,000	308,581	-
1970	32,032	1,080,000	-	-
1971	436,471	715,000	-	-
1972	188,284	350,000	-	-
1973	-	1,267,203	-	-
1974	64,420	275,000	-	-
1975	465,515	-	65,087	454,958
1976	498,526	430,361	41,048	-
1977	871,334	436,198	247,047	-
1978	400,505	-	207,912	259,459
1979	-	-	-	-
1980	2,270,997	343,247	-	-
1981	-	360,000	-	-
1982	-	-	-	-
1983	-	-	-	-
1984	-	1,992,679	-	-
1985	-	-	-	-
1986	-	102	-	-
1987	-	1,792	-	-
1988	-	-	259,459	-
1989	-	150,000	-	-
1990	-	-	-	-
1991	-	225,000	-	-
1992	-	-	-	-
1993	-	225,000	-	-
1994	-	-	-	-
1995	-	-	-	-
1996	-	-	-	-
1997	-	-	-	197,045
1998	-	-	197,045	-
Perpetual	-	-	55,000	-
On demand	-	260,000 ²	-	-
Sub-totals	6,016,446	10,232,581	1,381,179	-
Total bonded debt		17,630,206		

¹Canada Savings Bonds are non-marketable and non-callable. They are redeemable with accrued interest on the holder's demand at any time prior to the date of maturity.

²Special non-marketable bonds sold to the Unemployment Insurance Commission.

TABLE 15. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1968

No.	Functional analysis	Total as per Table 2	Economics analysis					
			Goods and services		Transfer payments (including interest) (c)	Trans- fers to busi- ness (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
	General government services:							
1	Executive and administrative	376,473	171,695	145,708	369	—	191	58,510
2	Legislative	19,831	6,961	12,870	—	—	—	—
3	Research, planning and statistics	32,137	17,009	15,128	—	—	—	—
4	Other	30	—	30	—	—	—	—
5	Total general government services	428,471	195,665	173,736	369	—	191	58,510
	Protection of persons and property:							
6	Law enforcement	13,375	9,593	3,749	33	—	—	—
7	Corrections	58,246	20,593	37,399	—	—	—	254
8	Police protection	101,275	57,595	40,373	2	—	—	3,305
9	Other	16,560	9,374	7,118	49	—	19	—
10	Total protection to persons and property	189,456	97,155	88,639	84	—	19	3,559
	Transportation and communications:							
11	Air	96,571	33,856	60,007	580	819	670	639
12	Road	149,752	4,750	31,051	14	—	110,032	3,905
13	Rail	139,711	1,464	1,216	283	136,748	—	—
14	Water	233,655	34,745	150,848	14	47,533	101	414
15	Telecommunications	43,461	17,877	25,498	10	—	—	76
16	Other	5,551	3,610	1,941	—	—	—	—
17	Total transportation and communications	668,701	96,302	270,561	901	185,100	110,803	5,034
	Health:							
18	Hospital care	435,753	13,767	2,986	4,520	—	414,480	—
19	General health	9,322	2,445	976	—	—	5,901	—
20	Public health	45,000	8,008	8,011	208	—	28,773	—
21	Medical, dental and allied services	25,775	986	16,372	—	—	8,417	—
22	Total health	515,850	25,206	28,345	4,728	—	457,571	—
	Social welfare:							
23	Old Age Security Fund — pensions	1,073,006	—	—	1,073,006	—	—	—
24	Old age assistance	19,696	—	—	—	—	19,696	—
25	Aid to the blind	3,446	—	—	69	—	3,377	—
26	Aid to the disabled	16,050	—	—	—	—	16,050	—
27	Aid to unemployed and unemployable	252,799	28,880	11,877	—	—	143,271	68,771
28	National employment services	38,038	25,697	11,139	1,202	—	—	—
29	Family allowances	563,807	—	4,255	559,552	—	—	—
30	Labour	10,084	6,423	3,653	8	—	—	—
31	Winter works projects	53,088	—	185	—	15,329	37,574	—
32	Other	65,903	13,437	26,080	13,989	—	12,397	—
33	Total social welfare	2,095,917	74,437	57,189	1,647,826	15,329	232,365	68,771
	Recreational and cultural services:							
34	Archives, art galleries, museums and libraries	19,368	3,536	15,832	—	—	—	—
35	Parks	21,933	8,983	12,514	85	—	15	336
36	Other	45,324	7,099	16,084	3,980	—	18,161	—
37	Total recreational and cultural services	86,625	19,618	44,430	4,065	—	18,176	336
	Education:							
38	Indian and Eskimo schools	64,120	12,774	29,454	17,531	—	4,361	—
39	Universities, colleges and others schools	310,461	135	848	71,976	—	237,502	—
40	Other	56,477	—	181	55,116	—	1,180	—
41	Total education	431,058	12,909	30,483	144,623	—	243,043	—
	Natural resources and primary industries:							
42	Fish and game	45,344	16,562	22,575	1,223	719	3,327	938
43	Forests	26,564	9,851	7,653	109	—	8,751	200
44	Lands: settlement and agriculture	305,971	59,656	61,426	5,298	151,242	27,806	543
45	Minerals and mines	81,914	11,455	14,593	274	55,592	—	—
46	Water resources	36,380	2,762	24,359	38	—	9,221	—
47	Other	48,801	14,340	34,131	271	28	31	—
48	Total natural resources and primary industries	544,974	114,626	164,737	7,213	207,581	49,136	1,681

See footnotes at end of table.

TABLE 15. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1968 - Concluded

No.	Functional analysis	Total as per Table 2	Economics analysis					
			Goods and services		Transfer payments (including interest) (c)	Trans- fers to busi- ness (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
49	Trade and industrial development	164,657	15,863	138,118	729	9,947	—	—
50	National capital region planning and develop- ment	37,296	3,735	22,882	—	—	—	10,679
51	Defence services and mutual aid	1,664,015	853,678 ²	731,925	2,722	—	—	75,690
52	Veterans' pensions and other benefits	391,958	58,231	30,176	298,231	—	—	5,320
53	Debt charges (excluding retirements):							
	Commission on sales of securities and other management charges	16,768	—	1,992	—	—	—	14,776
54	Amortization of discount on securities sold	15,084	—	—	—	—	—	15,084
55	Interest	1,158,122	—	—	1,156,103	—	—	2,019
56	Other	2,566	—	2,566	—	—	—	—
57	Total debt charges (excluding retirements)	1,192,540	—	4,558	1,156,103	—	—	31,879
58	Own enterprises	178,080	—	—	—	—	—	178,080 ³
59	International co-operation and assistance	211,928	1,543	200,880	76	—	—	9,429
	Other expenditure:							
60	Citizenship and immigration	22,507	11,348	9,551	1,608	—	—	—
61	External affairs	39,445	14,762	24,683	—	—	—	—
62	Postal services	335,735	⁴	25,140	—	—	—	310,595 ⁴
63	Royal Canadian Mint	3,218	1,750	1,468	—	—	—	—
64	Housing research and slum clearance	12,371	—	4,281	5	—	8,085	—
65	Emergency measures	11,166	1,623	4,198	—	—	5,345	—
66	Other	241,704	124,222 ⁵	25,799	41,467	—	50,216	—
67	Total other expenditure	666,146	153,705	95,120	43,080	—	63,646	310,595
68	Totals, items 1 to 67	9,467,672,	1,722,673	2,081,779	3,310,750	417,957	1,174,950	759,563
	Unconditional transfers:							
	To provincial governments:							
69	Statutory subsidies	31,579	—	—	—	—	31,579	—
70	Federal-provincial fiscal arrangements	426,650	—	—	—	—	426,650	—
71	Compensation due to withdrawal from joint programs	57,635	—	—	—	—	57,635	—
72	Share of income tax on power utilities	5,952	—	—	—	—	5,952	—
73	Total unconditional transfers to provincial governments	521,816	—	—	—	—	521,816	—
	To municipal governments:							
74	Grants in lieu of taxes	38,992	—	—	—	—	38,992	—
75	Special grants	1,750	—	—	—	—	1,750	—
76	Total unconditional transfers to municipal governments	40,742	—	—	—	—	40,742	—
77	Total unconditional transfers	562,558	—	—	—	—	562,558	—
78	Gross general expenditure	10,030,230	1,722,673	2,081,779	3,310,750	417,957	1,737,508	759,563

¹ Contributions to the Unemployment Insurance Fund.

² Includes 624,070 in respect of pay and allowances, defence forces.

³ Offset against revenue in the National Accounts.

⁴ The Post Office is treated as a government enterprise for National Accounts purposes, hence that Departments expenditure, including salaries and wages of 191,988 is offset against revenue in the economic analysis.

⁵ Includes overtime earnings 32,313, and retroactive payments 22,002, which cannot be classified functionally.

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