

Section H: Government Finance

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The data contained in this section for the most part relate only to the revenues, expenditures and debt of the federal, provincial and municipal governments proper. The first part of the chapter contains information on the finances of the federal government from Confederation to 1975. The second part contains information on the finances of all governments for various years since 1933 to 1975. The final part of the chapter contains miscellaneous data relating to various aspects of governmental finance.

Most of the data for years before 1960 are identical to that contained in the original *Historical Statistics of Canada*. In order to establish conformity with more recent data, however, some revisions have been made to the earlier data, especially those for the 1950s. Where appropriate, such changes are noted in the detailed table notes that follow. In order to discuss adequately the very substantial changes that have taken place in governmental financial arrangements in Canada since 1960, it has been necessary to omit some of the material relevant to earlier years contained in the original edition. Readers who require more details on some aspects of the data from earlier years are therefore urged to consult the earlier volume.

The principal source used for the most recent data has been the collection of publications on government finance described as the Financial Management series of Statistics Canada. In addition, however, owing in part to the major revision which took place in this series in 1970, it has proved necessary to do a good deal of special work in order to present the series found in this section. Most of the necessary work was done at the Department of Finance and in Statistics Canada. These organizations were also responsible for most of the detailed notes to the tables in this section.

The principal published sources for the information included in this section are various official documents, particularly, for the most recent years, the various series produced by Statistics Canada's Public Finance Division, including *Federal Government Finance*, (Catalogue 68-211), *Provincial Government Finance*, (Catalogue 68-207), *Local Government Finance*, (Catalogue 68-204), and *Consolidated Government Finance*, (Catalogue 68-202). For earlier years various other publications of Statistics Canada, the public accounts of the federal and provincial governments, and the earlier studies of the Royal Commission on Dominion-Provincial Relations were particularly valuable. More detailed references may be found in the original *Historical Statistics of Canada*. In addition to these sources, readers interested in the public finances will find additional data of interest in the *Estimates* and *Budget Speeches* of the federal and provincial governments, in various publications of the Bank of Canada, and a particularly valuable secondary source in two publications of the Canadian Tax Foundation, the *National Finances* and *Provincial and Municipal Finances*.

General note

Readers who are not familiar with Canadian government financial statistics may be puzzled to find that many data relevant to this subject do not appear in this section. As explained below, this is due primarily to the particular way in which financial data are constructed in Canada. Most of the other relevant information will, however, be found elsewhere in this volume, particularly in the sections on the national accounts, on employment, on price deflators, and on health and welfare. Indeed, almost every section of this book contains some reference in one way or another to the government finances. Readers interested in any particular aspect of this subject are therefore urged to consult the index. (Although some attention was paid to the possibility of including in this section information on changing tax rates over time, it was found to be too complex to undertake here. Readers interested in this subject are referred to the publications of the Canadian Tax Foundation cited earlier.)

A particular problem should be called to the attention of readers who may wish to use data from this section in conjunction with data from other sections. Most data presented in this section are on a fiscal year basis. For the federal and provincial governments in recent years the fiscal year has normally ended at the end of March (that is, including the first quarter of the following year). For municipalities, however, the fiscal year is normally identical to the calendar year. A more detailed account of the varied fiscal years of the different governments in the period since Confederation may be found in the original edition.

In accordance with the general orientation of this volume as a reference source, no attempt has been made here to construct artificial linkages of disparate time series. Instead, the nature of breaks in series has been indicated as clearly as possible. In the case of the major break in the Financial Management series in 1970, although a considerable effort has been made to provide a five-year overlap on both the old and the new basis, the reader is left to do what he will with regard to constructing a linked time series. In particular, readers are warned that the data on municipal finance is particularly unsuitable for use in time series analysis.

The enormous changes that have taken place in federal-provincial fiscal arrangements since 1960 have considerably complicated the task of presenting recent data in a form comparable to that for earlier years. Although there have been transfers of funds since Confederation amongst the different levels of government in Canada, the size and nature of these arrangements have changed more radically in the last 15 years than ever in the country's history, thus complicating substantially the task of the historical statistician. Although series H466-485 in this section contain the best available post-war data on federal-provincial transfers, the changing nature of these arrangements has affected many of the revenue and expenditure figures presented throughout this section and some introductory comment is therefore required.

There have, for example, been three completely different types of arrangements with regard to the sharing of the income tax base (and, in earlier years, the estate tax base) between the federal and provincial governments. Beginning in World War II, tax agreements were made between the federal and provincial governments under which the provinces gave up for the war's duration the levying of personal income and corporation taxes, in return for payments by the federal government to the provinces. Subsequently, these temporary tax rental agreements were renewed every five years until 1961. The statistical result of this arrangement is that federal tax revenues were increased and provincial tax revenues reduced, with the offsetting payment by the federal government to the provinces taking the form of an unconditional grant.

In 1962, however, this tax rental system was replaced by a system of tax collection agreements, under which the federal government abated tax points and agreed to collect provincial taxes at rates chosen by the provinces. All provinces except Quebec participated in these arrangements. The former unconditional payment to the provinces was thus abolished and replaced by, in effect, a procedure under which the federal government turned over a certain proportion of revenue to the provinces in the form of a tax abatement.

In 1972, this system was, in its turn, discontinued, and provincial taxes were thereafter expressed as a direct percentage of reduced federal 'basic' income taxes rather than as a percentage of federal taxes with an offsetting federal abatement. The effect of this change on provincial revenue was nil, although provincial rates (expressed as a percentage of the federal tax) rose, and the federal rate structure was lowered. The provincial taxes were still collected by the federal government to a substantial extent. Quebec, however, has imposed its own personal income tax since 1954 using its own definitions of taxable income and rate schedule. The Quebec provincial tax now takes up, approximately, the room vacated by the federal government for all provinces plus an additional abatement as compensation in lieu of participating in certain joint programs. A cash adjusting payment is provided to make up the difference between the federal share of the cost of the programs and the value of the tax points transferred.

Neither this brief summary nor the later notes to series H466-485 can do justice to the complex and changing nature of these federal-provincial fiscal arrangements in the post-war period. Readers are referred to the study of Moore, Perry and Beach, *The Financing of Canadian Federation*, (Canadian Tax Foundation, 1966) for a thorough account of events up to 1966. Since that time, additional useful material may be found in occasional articles in the *Canadian Tax Journal* and other foundation publications.

Readers interested in updating the data in this edition are further warned that a further massive change in federal-provincial arrangements in 1977 will make it even more difficult to construct meaningful fiscal time series with Canadian data. The new Established Program Financing arrangements have basically put all provinces on the system mentioned above with respect to Quebec (although the basis of calculation is different). The former 'conditional grants' will now be replaced by a cash transfer called a 'specific purpose transfer' instead of a 'conditional grant' and by the transfer of tax points to the province.

A final point of considerable importance in this introduction concerns the relationship between the data appearing in this section and that appearing in, on the one hand, the national income accounts and on the other hand, in the original data sources, the provincial and federal public accounts and the provincial reports on municipal financial information. These three sets of data are each designed to serve a different purpose. The public accounts and the annual financial reports of municipal governments are intended to account for the money taken in and spent by these governments. These sources usually cover only direct spending by the government in question plus payments to (or profits remitted by) enterprises. They also include adjustments relating to prior years and the current year's results. Most important for present purposes, the treatment of a number of items, such as capital expenditures, federal grants, and the sale of goods and services, is not at all uniform across the country. Owing to this basic lack of comparability, no direct consolidation or comparison of data appearing in these sources is advisable.

To overcome this problem, Statistics Canada has developed the Financial Management series, which is the primary source of most of the recent data in this section. This data source includes not only the departments of government but also various administrative, regulatory and special funds performing functions similar to departments at different levels of government. In the most recent years this system includes even the social insurance systems such as Workmen's Compensation Boards and Canada and Quebec Pension Plans, as well as such special items as local government waterworks. The purpose of this uniform system is to permit the consolidation of various levels of government and to permit comparability across governmental jurisdictions. Owing to frequent definitional changes, however, comparability over time, particularly at the municipal level, is more suspect, as noted earlier. The accounting system used in the Financial Management series is basically a modified cash system, as in the basic source documents of the public accounts.

In contrast, the national accounts analysis of government, which has the purpose of measuring the impact of government transactions on the economy, is constructed quite differently. Three of the most important differences are: first, the accounting system is on an accrual rather than a cash basis; second, capital transactions relating to existing assets are eliminated, as are all government sales and service operations conducted on a commercial basis; and third, all grants are considered to be expenditures of the recipient governments.

The importance of these various adjustments may be perhaps best indicated by presenting a brief table showing the reconciliation of the three analyses, for the federal level only.

Beginning with the ordinary budgetary revenues given in the public accounts, to arrive at 'gross general revenue' as now shown in the Financial Management series, one must make the additions and deductions shown in the table. Similarly, to convert gross general revenue into revenue on a national accounts basis, another series of additions and deductions are required. The same has to be done with respect to expenditures. In general, the results of these changes are that the Financial Management series totals for both revenue and expenditure tend to be larger than those shown in the public accounts, while those in the national accounts tend to be smaller than those shown in the Financial Management series but still larger than those in the public accounts. Readers are cautioned to use considerable care in going from one to the other of these data sources. This caution is particularly advisable since the precise differences amongst these concepts have changed considerably in recent years with the major revisions of

both the national accounts series and of the Financial Management series. (The most complete account of the scope and significance of the public finance series used in this section may be found in Statistics Canada's publication, *The Canadian System of Government Financial Management Statistics*, (Catalogue 68-508). Briefer discussions of this question may also be found in the Canadian Tax Foundation publications mentioned earlier.)

Reconciliation of Federal Government Finance Data
(Fiscal Year ended March 31, 1975)

| Revenue | \$'000,000 |
|---|---------------------|
| Budgetary revenue per Public Accounts | 24,908.8 |
| <i>plus:</i> | |
| Revenue of special funds | 11,242.2 |
| Revenue deducted from expenditure in the public accounts | 577.3 |
| Expenditure deducted from revenue in the public accounts | 125.7 |
| <i>less:</i> | |
| Refunds of current year's expenditure | -.3 |
| Refunds of previous year's expenditures | -95.1 |
| Advances | -.0 |
| Amounts to adjust government enterprises to a "net" basis | -.2 |
| Other deductions | -3.0 |
| Budgetary revenue derived from special fund expenditure | -530.1 |
| Special fund revenue derived from other special fund expenditure | -251.1 |
| Special fund revenue derived from budgetary expenditure | -3,781.7 |
| Gross General Revenue | |
| <i>on a Financial Management basis</i> | <i>32,192.5</i> |
| <i>plus:</i> | |
| Corporate tax accruals | 4,639.0 |
| Oil export tax accruals | 1,509.8 |
| Adjustment to reflect investment income within National Accounts concepts | 390.4 |
| Contributions of government as an employer to non-trusteed pension plans and social insurance funds | 2,462.0 |
| Capital consumption allowances | 362.0 |
| <i>less:</i> | |
| Corporation income tax collections | -4,068.4 |
| Oil export tax collections | -1,669.4 |
| Revenue of special funds not included in National Accounts | -4,030.7 |
| Revenue of Post Office | -488.8 |
| Other deductions (net) | -1,108.4 |
| Revenue on a national accounts basis | 30,190.0 |

Federal Government Finance (Series H1-51)

General note

Although the data in this section are not in the most useful form for most analytical purposes, they are included here as providing the longest available continuous series on Canadian government finance. The original source of these data, which were prepared by the Department of Finance, is the *Public Accounts of Canada*. The data from 1867 to 1960 inclusive are taken unchanged from the first edition of *Historical Statistics of Canada*. However, the data for 1951 and later years found in that source have been revised to reflect the current (and more meaningful) budgetary treatment of the old age security payments.

Expenditure

| | |
|---|-----------------|
| Budgetary expenditure as per public accounts | 26,054.9 |
| <i>plus:</i> | |
| Expenditure of special funds | 8,712.9 |
| Expenditure deducted from revenue in the public accounts | 125.7 |
| Revenue deducted from expenditure in the public accounts | 577.3 |
| <i>less:</i> | |
| Refunds of prior year's revenue | -.3 |
| Amount to adjust government enterprises to a "net" basis | -.2 |
| Advances | -14.3 |
| Other | -1.9 |
| Expenditure of special funds contributing to budgetary revenue | -530.1 |
| Expenditure of special funds contributing to revenue of other special funds | -251.1 |
| Budgetary expenditure contributing to revenue of special funds | -3,781.7 |
| Gross general expenditure on a Financial Management basis | 30,891.2 |
| <i>plus:</i> | |
| Capital consumption allowances | 362.0 |
| Contributions of government as employer to non-trusted pension plans and social insurance funds | 349.6 |
| Other additions | 828.7 |
| <i>less:</i> | |
| Purchases of land and used assets | -44.0 |
| Proceeds from sale of goods and services | -847.3 |
| Expenditure of the Post Office and the Bank of Canada | -733.0 |
| Expenditure of the Canada Pension Plan | -399.0 |
| Other non-relevant expenditures per National Accounts | -378.5 |
| Expenditure on a national accounts basis | 30,693.0 |

H1-18. Federal government budgetary revenue, by major source, 1867 to 1975

The data in this table include tax receipts that were credited to the Old Age Security Fund from 1951 to 1975 inclusive (although the taxes earmarked for this purpose were no longer recorded separately as non-budgetary revenue after 1970). This treatment has been followed both to make this table consistent with data for subsequent years and because the Old Age Security Fund was never more than a bookkeeping device in any case. The table excludes cash flows relating to new debt or the redemption of existing debt.

H1. 'Personal income tax' includes various special taxes on income levied at different times, for example, national defence tax and social development tax. For the fiscal years 1942-1943 to 1946-1947 this series excludes revenues equal to the estimated refundable (forced saving) portion of the tax.

H2. 'Corporate income tax' excludes excess profits taxes (H3 which were levied during and after World War I and World War II. It also excludes some small amounts of refundable corporation income tax which were levied from May 1966 to March 1967.

H4. 'Non-resident taxes' are those withheld on certain interest, dividends and other payments going abroad.

H5. 'Estate tax' includes duties levied under the Dominion Succession Duty Act. The estate tax was abolished in 1971; revenues for subsequent years reflect payments on estates of persons deceased in 1971 or earlier.

H6. 'Sales tax' includes amounts formerly earmarked for Old Age Security.

H8. 'Excise duties' are levied solely on liquor and tobacco products.

H10. 'Miscellaneous taxes' include for 1975 a special excise tax on gasoline (\$425 million) and the oil export tax (\$1,063 million); the latter is also included in 1974 (\$1,669 million) and in 1973 (\$287 million). This series also includes such minor items as Chinese head tax levied prior to World War I, taxes on insurance premiums and on export of electricity as well as revenue from a group of taxes on commodities which has varied greatly over the period (for example, automobiles, radios, jewellery, cigarettes).

H12. Post office revenues are gross receipts from services provided by the Post Office Department less certain amounts charged directly against revenue for salaries and rent allowances at semi-staff and revenue offices, commissions at sub-offices, and transit charges on Canadian mail forwarded through or delivered in foreign countries.

H13. Return on investment in Crown corporations is a special compilation to show separately this item as distinct from that of series H14 with which it is grouped in the public accounts. Series H13 is mainly profits from or interest on loans to the Bank of Canada, Canadian National Railways, Central Mortgage and Housing Corporation, Polymer Corporation, and other entities defined as Crown corporations under the Financial Administration Act.

H14. Other return on investments is profits from and interest on all loans, advances and investments other than those made to or in Crown corporations. For example, it includes return on loans to foreign governments.

H15. Miscellaneous non-tax revenue includes revenue from bullion and coinage, from privileges, licences and permits, from proceeds from sales, from receipts for services or service fees, from refunds of expenditure, and sundry small items.

H17. Special receipts and credits are non-recurring revenue items. Included are capital refunds, special receipts under war appropriation acts and other such items. Since 1955 they are not shown separately.

H19-34. Federal government budgetary expenditure, classified by function, 1867 to 1975

The data in this table include expenditures for old age security pensions and from the National Defence Equipment Account, although these items were not treated as budgetary in the years they were made. The data include, however, such continuing extra-budgetary expenditures as those from the unemployment insurance fund (other than the government contribution) and the Canada Pension Plan. These figures include both current and capital expenditures but not debt retirement. The functional classification was prepared by the Department of Finance and is not identical to the Statistics Canada classification used later in this chapter.

H19. 'Defence' includes Department of National Defence, Defence Production, and defence aid to other countries. It also includes for some years in the 1950s expenditures out of the National Defence Equipment Account. This account was credited with the value of defence materials and supplies transferred to members of the North Atlantic Treaty Organization, which credits could be used in subsequent years to purchase equipment and supplies for the Canadian forces. For a more detailed statement see *Public Accounts of Canada*. The amounts thus spent were as follows: (in millions of dollars) 1958, 211.7; 1957, 24.3; 1956, 45.9; 1955, 51.3; 1954, 74.3; 1953, 32.9; 1952, -14.2.

H20. 'Veterans' benefits' include payments for veterans' pensions and assistance, and hospitalization.

H21. Health expenditures are mainly grants to provinces to assist provincial health services, for capital outlays on hospitals and, beginning in July 1958, the federal contribution to hospital insurance. Beginning in 1968, the federal contribution to medicare is included. The decrease which took place in 1965 compared to 1964 was due mainly to the province of Quebec opting out of the hospital insurance program. For 1965 onward the payments to Quebec are recorded as payments to provincial and municipal governments. See also the discussion of intergovernmental fiscal transfers in the general introduction to this section.

H22. Family allowances are monthly allowances paid for each child under the age of 16, beginning in July 1945. Effective 1 January 1974, family allowance payments became taxable. The monthly allowance in January 1973 averaged \$7.00 per child compared to \$20.00 in January 1974.

H24. Welfare includes payments under the Canada Assistance Plan and for unemployment assistance and relief projects as well as old age assistance, blind and disabled persons' allowances. Since 1964 most payments under this heading have been made under the Canada Assistance Plan.

H25. Other welfare and social security are mainly the federal government's budgetary expenditures for unemployment insurance as well as welfare expenditures for native people and under the Annuities Act. The large increase in 1973 reflects the first payment of the government's contribution to the Unemployment Insurance Account subsequent to the major revision of the Unemployment Insurance Act.

H28. 'Economic development' (formerly 'resource development') includes a wide range of expenditures. The major year-over-year increase in 1974 reflects the introduction of the Oil Price Stabilization Program.

H29. Public debt charges are gross interest and carrying charges on public debt.

H30. General government includes general administration, law and order and justice.

H31. 'Foreign affairs' includes contributions to international agencies and foreign aid.

H32. Payments to provincial and municipal governments are discussed in more detail in the introductory notes to this section. The decrease in direct payments in 1962 as compared to 1961 resulted from the termination of the 1957 tax rental agreements. Prior to 1962 provinces abstained from imposing personal and corporate income taxes and in return received a direct budgetary payment from the federal government. Commencing in 1962 the federal government collected the provincial taxes for certain provinces, the remission of these taxes to the provinces being treated as non-budgetary transactions. The increase in payments in 1974 as compared to 1973 reflects mainly the payments resulting from the Revenue Guarantee Arrangements.

H35-51. Federal government, total direct and indirect debt less sinking funds, by type, 1867 to 1975

The debt shown in this table is in a sense gross debt (except for the sinking fund allowance). Considerable amounts of this debt may be held by public entities such as the Bank of Canada. In addition the federal government has substantial investments in foreign exchange balances, in cash balances, in loans to other countries, in Crown companies and agencies and the like. In particular, since 1966, substantial debt has been created under the financing arrangements of the Canada Pension Plan.

H35. Bonded debt given in this series is a direct liability of the federal government and includes Canada Savings Bonds. It is the total of bonds outstanding regardless of whether part is held by government corporations, agencies or funds.

H36. Sinking fund includes only assets (bonds) held specifically to meet retirements of maturing issues.

H38. Treasury bills include one month to one year maturities.

H39. Notes are the liability for the Dominion of Canada note issue. With the establishment of the Bank of Canada this liability was transferred to the bank in March 1935.

H40. Species reserves were transferred to the Bank of Canada in March 1935.

H43. Savings deposits and certificates were mainly deposits with the Post Office Savings Branch.

H44. Annuity, insurance, pension accounts are federal government liabilities under annuity contracts issued by the Annuities Branch, Department of Labour, under insurance issued to veterans, civil servants and others and for pensions to public servants and others. The Canada Pension Plan is included here, beginning in 1966. Since 1976 the Public Accounts show only *net* debt on account of the Canada Pension Plan, with the federal debt to the CPP being offset by the provincial bonds which the CPP holds. The CPP debt (thus treated) has also been separated from the general 'annuities' item in the public accounts presentation.

H45. Other direct debt is mainly outstanding cheques and accounts payable.

H47. Guaranteed bonds and debentures are mainly bonds of the Canadian National Railways and its predecessors. Small amounts at times for the National Harbours Board, Canadian National Steamships Ltd. and the like are included. The decline in guaranteed bonds and debentures reflects the Refunding Act, 1955 and various financing and guarantee acts by which advances were made to the Canadian National Railways for debt redemption and capital expenditures.

H48. Other guarantees are largely loans to students, farmers, fishermen, small business, and other groups including export credits insurance. Bank loans to Crown corporations, especially Central Mortgage and Housing Corporation and the Canadian Wheat Board are also important.

H51. Security investment account is given for information only, since it is an asset comprised of government bonds held directly by the government. It is used for temporary transactions in government bond issues.

All Government Finances (Series H52-381)

General note

The series in this section are taken from data originally compiled by the Public Finance Division of Statistics Canada. From 1970 on, the Statistics Canada series have been compiled on such a different basis than in earlier years that it has been decided to present two completely separate sets of tables in this section. The first group of tables updates to 1969 the series appearing in the original *Historical Statistics of Canada* volume. The second group of tables contains the new Statistics Canada series pushed back, for major aggregates, to 1965. The reader is thus provided with a five-year overlap on both bases.

A full account of the nature and origin of the net general revenue and net general expenditure series up to 1969 is contained in the notes to the original volume. The reader is cautioned, in particular, that the data for years before 1945 (originally prepared for the 1945 Dominion-Provincial Conference on Reconstruction) are in some respect *not* directly comparable with those for subsequent years. These data are included, however, as the only functional information on general government expenditure and revenue available in Canada for the pre-war period. (More aggregative data since

1926 may be found in the National Accounts Section of this volume, and a few series for earlier years may be found under 'Miscellaneous statistics' in this section.)

The data since 1946 are in general in quite good condition and directly comparable at least up to 1965. From 1966 to 1969, however, there were a considerable number of changes in the published Statistics Canada series on government finance as the Public Finance Division gradually moved from the old 'net general' concept to the new 'gross' concept (see below). The data for the late 1960s are thus not as firm and detailed as one would like, whether approached through the old or the new concept.

A particular feature of the old net general concept which should be noted is its treatment of intergovernmental transfers. Federal grants in aid and shared-cost program payments to provinces were left in federal expenditures by function and were therefore removed from provincial receipts and provincial expenditures by function. Similarly, provincial payments to municipalities were shown as a provincial outlay by function and not as a municipal outlay. In contrast, unconditional transfers were shown both as an expenditure of the paying government and as a receipt of the receiving government, though they were of course removed in the consolidation.

In addition to the detailed notes on the pre-1960 data in the original volume, several points should be made here about the 'net general' tables. Since 1960, liquor control board profits have been separated from other government enterprise profits on the grounds that for the most part they are more akin to excise taxes than to profits. Similarly, grants in lieu of taxes have been separated from other grants on related grounds. Data for the Yukon Territory and the Northwest Territories have been shown separately from 1961. From 1954 to 1957 these territories were included with the provinces, and from 1957 to 1959 with the municipalities in these tables. It should be noted that both federal and provincial expenditures subsequent to 1965 in these tables are substantially affected by the opting-out path taken by Quebec in that year.

As noted earlier, it has been necessary to provide two complete sets of series overlapping the 1965 to 1969 period. The only historically consistent series between the earlier net general series and the later gross general series are the following: for all levels, revenues from general sales taxes, motive fuel taxes, customs duties and natural resources; for the federal level only, personal and corporate income tax; and for the provincial level only, property tax and general purpose (unconditional) transfers. With respect to expenditures, the only continuous series that can be constructed are for local government general government expenditures and provincial general purpose transfer expenditures.

Data in the gross general series since 1970 have been taken from published Statistics Canada data. The new government universe in the Financial Management series since 1970 contains the Canada Pension Plan, Quebec Pension Plan, Unemployment Insurance Fund, Workmen's Compensation Funds, and certain items in the civil service superannuation accounts. In addition to expanding the universe and changing the treatment of transfers, there were various changes in the classification of expenditure by major and minor functions and of revenue. Most of these are spelled out in the publication *The Canadian System of Government Financial Management Statistics* (Catalogue 68-506), which users of these data are urged to consult carefully.

The 1965 to 1969 series have been constructed in order to provide a general feeling for the magnitude of government statistics on a gross basis in this period. These data were prepared in Statistics Canada and the Department of Finance by regrouping the published totals on a reasonably consistent basis to correspond to the current classification. Considerable care must be taken in using these data since the changes made are considered to be reliable only with respect to magnitude rather than the absolute value. In particular, the figures for particular functions and particular provinces were considered too misleading to release. The data included here, undetailed as they are, are thus all that there are.

It is also important to note that the present gross general system is *not* simply the sum of the three separate parts with respect to consolidation (as was the old net general series). There is both a three-level consolidation and a two-level consolidation, but it is not possible to subtract the two-level consolidation to arrive at the federal part. The reason for this difficulty arises because of the treatment of intergovernmental transfers in the new series. Further details appear in the notes to the 'gross general' tables.

Those who wish to compare the data appearing in this section to that published by Statistics Canada for years after 1975 should also note that there will be a considerable discontinuity in the municipal revenue series from 1975 onward. Statistics Canada figures henceforth will gross up charges on debt issued on behalf of the municipal government enterprises. These charges will be included under debt charges on the expenditures side and classified as debt charges recoverable on the revenue side, thus constituting a reversal of the 1960 to 1974 practice (reflected in this section), which was to include enterprise liabilities in the category of indirect debt.

H52-74. All governments, net general revenue by major source, selected years, 1933 to 1969

All the tables in this section on the 'net general' basis reproduce the data from the original volume for the years 1933 to 1960 inclusive. Readers are referred to pp. 190-191 of the original volume for a detailed explanation of the sources and limitations of these data. The updating of the tables to 1965 was done on the same basis. From 1966 to 1969, however, the degree of comparability with the data for earlier years declined as Statistics Canada gradually shifted to the new 'gross' concept (see later tables). The problems here are *not* due to the widening of the universe to include, for example, the unemployment insurance fund which took place in 1970, but rather to the grossing up which occurred on items such as interest revenue (no longer offset against debt charges) and the inclusion in revenue of proceeds from sales of institutional services. The major problem encountered in extending the 'net general' series, however, came in 1966 when for the first time the source documents presented the concept 'cost of services provided' at the provincial and municipal levels, whether or not financed through federal transfers, in contrast to the previous treatment under which conditional (specific-purpose) grants and shared-cost payments were treated as functional expenditures of the paying rather than the receiving government, while unconditional transfers appeared as both an expenditure of the paying government and a receipt of the receiving government (but were of course removed in the consolidations). One result of the new treatment, which stresses 'who spends' rather than 'who pays', is that it is no

longer possible to subtract the two-level consolidation (provincial-municipal) from the three-level consolidation to arrive at the federal share. In other words, the new system, unlike the old net general system, is not the simple sum of its three separate parts.

Readers should refer to notes in tables on individual levels of government for details on items included in the 'all governments' tables.

The consolidated net general revenues and expenditures shown in this and the following table are after elimination of all government transfers, as explained above.

'Other' revenue contains revenue from sales and services and fines and penalties up to 1961, but thereafter these two items are shown separately. In addition, it contains postal revenue, revenue from sales of bullion and coinage and non-revenue and surplus receipts.

Revenue from liquor control boards has been separated for 1961 and later on the grounds that in many ways revenue from this source is more akin to excise taxes than to other enterprise revenue.

H75-91. Federal government, net general revenue by major source, selected years, 1933 to 1969

H75. Corporate income tax includes revenue from the excess profits tax and part of the corporate income tax formerly earmarked for the old age security fund.

H76. Individual income tax includes the portion formerly earmarked for the old age security fund.

H79. General sales tax includes the portion formerly earmarked for the old age security fund. It is commonly referred to as the 'manufacturers' sales tax'.

H80. Motor fuel tax was a gasoline tax levied by the federal government during and immediately after World War II.

H81. Excise duties are levied solely on liquor and tobacco products. Excise taxes include revenue from a group of taxes on sales of commodities which has varied greatly over the period. Typical subjects taxed have been automobiles, radios, television sets, jewellery, cigarettes (in addition to excise duties) and miscellaneous luxury goods. (See special War Revenue Act and Excise Tax Act.)

H90. Other revenue includes post office gross receipts and miscellaneous revenues from sales and services. Interest on investments is not included in the former 'net general' concept, since it is netted against debt charges.

H92-112. Provincial governments, net general revenue by major source, selected years, 1933 to 1969

Readers are reminded that revenues received through conditional grants or cost-sharing arrangements are *excluded* from both revenues and expenditures of receiving governments in these 'net' tables.

H92. Corporate income tax for years from 1947 to 1975 was levied by Quebec, which did not participate in tax-rental and tax-sharing agreements after the wartime tax agreements expired. Ontario also levied corporate income tax from 1947 to 1951 and after 1957; in 1952 to 1956 Ontario had tax-rental agreements on corporation income taxes with the federal government. The figures for 1949 to 1951 also include the 5 per cent provincial corporation tax levied by the eight other provinces under terms of the 1947 tax-rental agreements.

H93. Individual income tax since 1954 is revenue from a tax levied only by Quebec.

H96. Motor fuel tax is the tax on petroleum products used for transportation purposes. It is net of rebates for motor fuel sold for uses which are tax-exempt.

H97. Other sales taxes include those on amusements and admission in all provinces, tobacco and alcoholic beverages in some provinces, hospital tax on meals in Quebec and long-distance telephone tax in Nova Scotia.

H98. Real and personal property tax has been levied by only a few of the provinces in the period covered.

H99. Succession duties were levied only by Ontario and Quebec in the period 1947 to 1969, and by British Columbia from 1963 to 1969; for other provinces in this period, succession duties were rented to the federal government from 1 April 1947 under the tax-rental and tax-sharing agreements.

H100. Other taxes include hospital insurance premiums, taxes on fire insurance premiums, fire prevention taxes, public utilities taxes, property and security transfers taxes and corporation taxes other than on income.

H102. Liquor control privileges, licences and permits include the sale of individual liquor permits to buy liquor, and sale of licences for premises, banquet licences and the like.

H104. Natural resources privileges, licences and permits include: fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including oil and gas) royalties, dues or bonuses, beach, sand and water lot leases and water power or storage leases, licences or permit fees; income taxes on mining and logging operations.

H109. Other revenue includes sales and services, fines and penalties and a small amount of miscellaneous other revenue.

H111. 'Unconditional transfers' from other governments include revenues received from statutory subsidies and payments under federal-provincial tax agreements. A more detailed breakdown may be found in the notes to series H474-493 below.

H113-123. Municipal governments, net general revenue by major source, selected years, 1933 to 1969

The statistics of municipal governments cover revenue and expenditure of incorporated municipalities, other unincorporated local government areas and some joint boards set up separately but which carry on through ordinary municipal account in most areas. They exclude, except where it is impossible to separate items, the revenue and expenditure of municipal enterprises, of hospitals, of libraries and of certain special areas except for surpluses, deficits or levies of these bodies actually taken into the accounts. For education, only the local school taxes (which are in turn spent by school boards, or used for capital expenditures on schools and servicing of school debt) are included. Owing to differences among provinces and within them and the complexity of types of arrangement, the notes given below can cover only the main features of the data.

H113. General sales tax is principally a retail sales tax levied by Quebec municipalities.

H115. Real and personal property tax includes special assessments as well as the general municipal tax, business tax, and tax for education. It is mainly a tax on real property but some personal property has been taxed in the Maritime provinces over the years and vestiges remain in the Prairie provinces and British Columbia.

H116. 'Other taxes' include minor income taxes levied by municipalities in the early period (\$4 million in each of 1933, 1937, 1939 and 1941) as well as poll taxes and other minor revenues.

H119. Government enterprises include profits of the municipalities' own enterprises and payments in lieu of taxes by federal and provincial enterprises.

H120. Other revenue includes income from tax penalties and miscellaneous other revenue.

H122. Subsidies from other governments include unconditional subsidies only and grants in lieu of municipal taxes from other governments. Municipal grants for specific purposes are included in the relevant expenditures for those purposes by the granting government.

H124-135. Provincial governments, total net general revenue, by province, selected years, 1933 to 1969

See the general introduction with regard to fiscal years and inclusion of unconditional transfers.

H136-147. Municipal governments, total net general revenue, by province, selected years, 1933 to 1969

See the general introduction with regard to fiscal years and inclusion of unconditional transfers.

H148-160. All governments, net general expenditure by major function, selected years, 1933 to 1969

This table is the sum of the federal, provincial and municipal tables which follow. See the general introduction for discussion of treatment of transfers in this and the next three tables.

H161-175. Federal government, net general expenditure by major function, selected years, 1933 to 1969

Figures in body of table include federal conditional transfers to other levels. There was a discontinuity in 1965 when Quebec opted out of certain health and other programs, taking tax points instead of federal transfers. Winter works programs were added under the welfare heading in 1964. See the special table on federal transfers in the miscellaneous tables at the end of this section.

H161. Defence and mutual aid includes the national defence equipment account.

H163. Health is made up in large part of grants to provinces.

H164. Social welfare includes payments of old age pensions from the old age security fund to all persons aged 65 and over, family allowances, unemployment insurance, contributions to provincial governments toward old age assistance to persons aged 65 to 69 years, toward blind persons' allowances and toward aid to unemployed and unemployables and relatively small other payments.

H165. Education includes grants to universities, grants for vocational training and outlays for Indian and Inuit schools.

H166. Transportation and communication include highways, roads and bridges, air services, canal services, maritime services, railway and steamship services, Board of Transport Commissioners, harbours and rivers, Trans-Canada Highway and the like. Freight subsidies on other than agricultural products are included. The post office which appears under this heading in series H27 is not included here but appears in series H172. The Canadian Broadcasting Corporation and payments of deficits of the Canadian National Railways appear in series H172, 'other'.

H167. Natural resources and primary industries include fish and game, forests, minerals and mines, water resources, land settlement and agriculture. Included in the latter with other expenditures are the various payments made directly or indirectly to farmers and the like. Expenditures on such entities as the National Research Council and Atomic Energy of Canada Limited are not included here but appear in series H172, 'other'.

H168. Debt charges are net after subtraction of revenue from interest on government investments from gross debt charges.

H169. General government in this series differs from series H30 in that the latter includes protection of persons and property, shown separately in this table in series H160, and also includes recreational and cultural services and trade and industrial development, both of which are given in 'other', series H172, in this table.

H170. Protection of persons and property includes expenditures of the Royal Canadian Mounted Police, judges' salaries and travelling allowances, and cost of penitentiaries.

H171. International co-operation and assistance include assistance to other countries, contributions to international organizations and costs of representation abroad of the Department of External Affairs. General administration of the Department of External Affairs is included in series H172.

H172. 'Other' includes payments to own government enterprise (for example, the deficit of the Canadian National Railways and the payments to the Canadian Broadcasting Corporation), recreational and cultural services, post office, trade and industrial development, local planning and development, civil defence, immigration, external affairs, and sundry other items.

H174. Unconditional transfers include payments under the dominion-provincial tax-rental or tax-sharing agreements, provincial share of income tax on power utilities, statutory subsidies and special grants to Newfoundland and grants in lieu of taxes on federal property. These are all unconditional payments. Grants-in-aid and shared-cost contributions (conditional transfers) are included in the appropriate federal government functional expenditures.

H176-187. Provincial governments, net general expenditure by major function, selected years, 1933 to 1969

In each case provincial expenditure on a specific function excludes any grants received from another government specifically for that function but includes grants made to another government in aid of that function. Thus Trans-Canada Highway grants from the federal government are not included under provincial expenditure on transportation and communication, whereas provincial road and street grants to municipalities are included under this provincial heading.

H176. Health includes provincial expenditures under the federal-provincial hospital insurance plans (which in the main relate to general hospitals), mental care hospitals, tuberculosis sanatoria, public health, and other health expenditures.

H177. Social welfare includes aid to aged and blind persons, unemployment assistance, mothers' allowances, child welfare and sundry other social welfare.

H178. Education is grants to schools operated by local authorities, grants to universities, colleges and other schools, expenditures on technical schools and teachers' colleges, education of the handicapped, superannuation and pensions and small other educational expenses.

H179. Transportation and communication are mainly expenditure on highways, roads and bridges (including grants for this purpose to municipalities). Small amounts for railways, waterways, telephone, telegraph and wireless are included.

H180. Natural resources and primary industries include fish and game, forest, land settlement and agriculture, minerals and mines, water resources and sundry other.

H181. Debt charges are mainly net interest payments (gross payments less interest earned on loans and investments), amortization of premium or discount and certain management charges.

H182. General government includes expenditure on executive, administrative and legislative functions and small amounts for research, planning and statistics.

H183. Protection of persons and property includes law enforcement, provincial jails and reformatories, police protection and sundry other.

H184. 'Other' includes archives, art galleries, libraries, museums, parks, beaches and other recreational areas, trade and industrial development, local planning and development, contributions to government enterprises, housing, rural electrification, aid to municipal waterworks and the like.

H186. Unconditional transfers to municipalities are subsidies not tied to any specific function.

H188-196. Municipal governments, net general expenditure by major function, selected years, 1933 to 1969

From 1933 to 1959, school debenture debt charges are included in the debt charges column, and thereafter they are in education.

H188. Health includes hospital care, public health, medical, dental and allied services and small other general health expenditures.

H189. Social welfare includes aid to unemployed and unemployables, child care and sundry other items.

H190. Education is mainly expenditures of local school boards or boards of education from school taxes collected by the municipality. It includes the direct cost to municipality only and includes capital expenditure financed from borrowed funds.

H191. Transportation and communication includes expenditures for roads, streets and bridges.

H192. Debt charges do not include those on debentures issued by, or on behalf of, municipal enterprise. The item is net of interest earned on sinking funds.

H195. Other includes sanitation and waste removal, recreation and community services, payments to own government enterprise and sundry other.

H197-208. Provincial governments, total net general expenditure, by province, selected years, 1933 to 1969

Previous explanations of concepts of revenue and expenditure are applicable to these data by provinces.

H209-220. Municipal governments, net general expenditure, by province, selected years, 1933 to 1969

Previous explanations of concepts of revenue and expenditure are applicable to these data also.

Notes to series H221-381

The following 12 tables on the 'gross' basis are derived for 1970 to 1975 from the Financial Management series data published annually by Statistics Canada. The 1965 to 1969 series have been included to provide an overlapping period with the earlier 'net general' data and to give a general feeling of the magnitude of these gross concepts over time. Although every effort has been made to assemble these data on a reasonably consistent basis to correspond to the current classification, no formal reconciliation with the preceding 'net general' data is possible. Further, readers are cautioned that the data on individual functions by province were considered too liable to distortion to be used, although the total error in relation to the broader aggregates included here is considered to be slight.

H221-233. All governments, gross general revenue by source, 1965 to 1975

SOURCE: *Consolidated Government Finance*, 1974, (Catalogue 68-202), table 5.

H228. 'Other taxes' include hospital and medical care premiums, social insurance and universal pension plan levies, oil export tax (since 1973) and other. The latter contains minor items such as payroll tax, tax on insurance premiums, miscellaneous taxes on corporations and businesses, tax on certain payments and credits to non-residents, tax on amusements and admissions to places of entertainment, etc.

H232. Includes privileges, licences and permits, sales of goods and services and other revenue from own sources.

H234-248. Federal government, gross general revenue by major source, 1965 to 1975

SOURCE: *Federal Government Finance*, (Catalogue 68-211), from 1970 to 1975.

The series from 1965 to 1969 were prepared jointly by the Government Finance Division at Statistics Canada and the Department of Finance. Details as to the content of the various classifications may be found in the above publications and in tabular footnotes.

H249-266. Provincial governments, gross general revenue by major source, 1965 to 1975

SOURCE: *Provincial Government Finance*, (Catalogue 68-207), from 1970 to 1975.

Earlier estimates for the period 1965 to 1969 were prepared jointly by Statistics Canada and the Department of Finance. Additional detail on the content of classes is given in the above publications and in tabular footnotes.

H267-279. Local governments, gross general revenue by major source, 1965 to 1975

SOURCE: *Local Government Finance*, (Catalogue 68-204), for the period 1970 to 1974.

The year 1975 is estimated. The period 1965 to 1969 was estimated jointly by Statistics Canada and the Department of Finance. Additional detail as to classification and content is given in the above publications.

H280-291. Provincial governments, gross general revenue by province, 1965 to 1975

SOURCE: same as series H249-266.

The source publications provide a cross-classification of revenue items by provinces, and other details.

H292-303. Local governments, gross general revenue by province, 1965 to 1975

SOURCE: same as series H267-279.

H304-316. All governments, gross general expenditure by function, 1965 to 1975

SOURCE: same as series H221-233.

H317-331. Federal government, gross general expenditure by function, 1965 to 1975

SOURCE: same as series H234-248.

H332-344. Provincial governments, gross general expenditure by function, 1965 to 1975

SOURCE: same as series H249-266.

H345-357. Local governments, gross general expenditure by function, 1965 to 1975

SOURCE: same as series H267-279.

H358-369. Provincial governments, gross general expenditure by province, 1965 to 1975

SOURCE: same as series H280-291.

H370-381. Local governments, gross general expenditure by province, 1965 to 1975

SOURCE: same as series H292-303.

Miscellaneous Statistics (Series H382-493)

General note

The last part of this section contains some miscellaneous data needed to round off the general picture of the Canadian public finances. Three brief tables from the older edition which have been discontinued but which are of historical interest are repeated.

In addition, brief tables showing the detailed revenues and expenditures of the Canada and Quebec Pension Plans and of the Unemployment Insurance Fund have been included here for several reasons, even though similar information may be found in other sections in this volume. As was noted earlier, the new gross general revenue series includes both these funds. On the other hand, the earlier data on government expenditures and revenues exclude these funds (except for certain government contributions). Those who may wish to construct continuous series of government finance data will therefore need these tables also.

Another important table, included for the first time, in this compilation contains a good deal of information on federal transfers to provinces in the post-war period. Despite some problems (see detailed notes), this table presents the most complete and accurate picture of the changing nature of these transfers on a statistical basis that is available at this time.

Four tables on provincial and municipal debt by type and by province, are included in this part of the Section. Despite various efforts, it was not possible to consolidate all debt statistics and produce a general public debt table for purposes of this volume. Federal government debt was presented earlier in the section, on a somewhat different basis. The provincial and municipal debt tables presented here have been constructed to be consistent over time as far as possible despite various problems noted in the detailed notes to the tables. Although a considerable amount of other useful information on provincial and, to a lesser extent, municipal debt was assembled, it was not possible to push it back beyond 1968, which is really too short a period for a volume on historical statistics. Students of public debt in Canada are fairly well served for recent years by various government and Bank of Canada publications (although even these do not always distinguish adequately government-guaranteed debt, government enterprise debt, and debt held by public agencies), but the problems of assembling analytically meaningful historical series for the provincial and municipal levels are very great.

H382-397. Provincial governments, direct and indirect debt, selected years, 1933 to 1975

SOURCE: for 1961 to 1975, Public Finance Division, Statistics Canada; for 1933 to 1960, first edition of *Historical Statistics of Canada*.

Full source notes and definitions are provided in *Provincial Government Finance, Assets, Liabilities, Sources and Uses of Funds*, (Catalogue 68-209). Additional explanatory background is provided in *The Canadian System of Government Financial Management Statistics*, (Catalogue 68-506), Part VII, pages 39-44. The series from 1968 onward are fully consistent with the latter publication, in terms of the universe covered and the classification of transactions. However, for purposes of historical continuity, the gross funded debt (H382) has been shown net of sinking funds (H383) in order to arrive at net funded debt (H384). The total direct and indirect debt (H397) is therefore net of sinking funds. The series shown are believed to be reasonably continuous from 1933 to 1975.

H398-403. Local governments, total liabilities, by type, selected years, 1933 to 1975

SOURCE: *Local Government Finance, Revenue and Expenditures, Assets and Liabilities*, (Catalogue 68-204).

The series from the former volume from 1933 to 1960 were overlapped with the newer series given in the above source and are believed to constitute a reasonably continuous series in terms of the net debt concept used in the former volume.

A major change occurred in 1965, when debt of school boards and municipal enterprises was included in municipal government debt. Prior to that time, they had been shown separately, as indirect debt. Only the total of direct and indirect (net) debt can therefore be shown in the above table. Full information on the amount of municipal debt held by the provincial governments and their agencies is not available. For this reason the reader is cautioned against attempting to consolidate municipal and provincial debt. Further details are given in the source publication cited above.

H404-415. Provincial governments, direct and indirect debt, by province, selected years, 1933 to 1975

SOURCE: same as series H382-397.

See the notes to series H382-397.

H416-427. Local governments, total liabilities, by province, selected years, 1933 to 1975

SOURCE: same as series H398-403.

H428-435. Provincial current revenues, selected years, 1913 to 1937

SOURCE: same as series G310-317 in original volume.

This and the next two tables are repeated from the original edition of this volume. See page 195 of that volume for a general description and detailed notes. These series were prepared for the Royal Commission on Dominion-Provincial Relations, following much the same practices regarding netting of revenue against expenditure as those used by the Dominion Bureau of Statistics at the time, and reflected in preceding tables covering the years 1933 to 1969.

H436-447. Provincial current expenditures, selected years, 1933 to 1937

See the source and notes to series H428-435 above.

H448-457. Provincial current revenues, by province, selected years, 1913 to 1937

See the source and notes to series H428-435 above.

H458-465. Unemployment insurance account, 1942 to 1976

SOURCE: Unemployment Insurance and Manpower Section, Labour Division, Statistics Canada.

There were major changes in the Unemployment Insurance Act in 1971, involving almost universal coverage and extended benefit periods. As can be seen from the table, the government's contribution increased rapidly after that date, a result of both the 1974-1975 recession and the increased benefits. There were changes in 1971 also in the accounting system, from a fiscal year to a calendar year, in the name of the account, which was no longer termed a 'fund', and in the statistical detail on disbursements. Additional detail on coverage, claimants, beneficiaries and so forth is available in *Statistical Report on the Operation of the Unemployment Insurance Act*, (Catalogue 73-001), particularly in the January 1976 issue. Historical tables are given at the end of each publication. Claimants and beneficiaries data are also given in Section E of this volume.

H466-473. Revenue and expenditure of Canada and Quebec Pension Plans, 1965 to 1975

SOURCE: data for Canada Pension Plan provided by the Department of Finance; for Quebec Pension Plan, *System of National Accounts, National Income and Expenditure Accounts*, (Catalogue 13-201).

The Canada Pension Plan data are on a fiscal year basis for purposes of comparison with other aspects of federal government revenue and expenditure. The Quebec Pension Plan revenue and expenditure data from the national accounts, particularly the most recent revision covering the years 1962 to 1976, are also on a fiscal year basis.

H468. Total revenue consists of employer and employee contributions plus interest revenue from funds loaned to provinces.

H470-473. The revenues and expenditures of the Quebec Pension Plan have the same content as those described above.

H474-493. Federal government transfers to provinces and territories, 1947 to 1975

SOURCE: this table was provided by the Fiscal Policy Division, Department of Finance, in response to a request from the author.

The detailed notes accompanying the table are provided in the form of footnotes and are therefore not repeated here.

Readers should be alerted that the major 'tax sharing' arrangements, broadly defined, are reflected in several different columns in this table: from 1947 to 1962 under 'compensation for occupancy', from 1962 to 1972 under 'tax abatements' and since 1972 under 'provincial taxes collected'. Quebec was not included under the two latter arrangements. In addition, the value of tax abatements for post-secondary education is included under abatements rather than education, while the tax points turned over to Quebec for the established programs are not reflected in this table, except indirectly in the form of the adjustment payments shown under 'established programs'. As noted above, provincial taxes have been levied *directly* by the provinces since 1972-1973, with the federal government acting only as a collection agency. The figures shown in this column do not, of course, include the Quebec personal income tax which is collected directly by that province. For all provinces (including Quebec) the yield of provincial taxes at the standard rates (30.5 per cent of basic federal tax plus 10 per cent of corporate taxable income) would have been (in millions of dollars): 1972-1973, \$3,528; 1973-1974, \$4,411; 1974-1975, \$5,372; and 1975-1976, \$6,544.

Series H1-18. Federal government, budgetary revenue, by major source, 1867 to 1975
(millions of dollars)

| Year ¹ | Personal | Corporate | Excess | Non-resident | Estate | Sales | Other | Excise | Customs | Miscellaneous | Total | Post office | Return on investments | | Other | Total | Special | Total |
|-------------------|----------|-----------|---------|--------------|------------------|-------|--------------|--------|---------|--------------------|-------------|-------------|-----------------------|-------|---------|---------|----------|-----------|
| | income | income | profits | tax | tax ² | tax | excise taxes | duties | duties | taxes ³ | tax revenue | revenue | Crown | Other | non-tax | non-tax | receipts | budgetary |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 1975 | 12,709 | 5,748 | - | 481 | 11 | 3,515 | 438 | 816 | 1,887 | 1,488 | 27,093 | 444 | 1,495 | 601 | 322 | 2,863 | - | 29,586 |
| 1974 | 11,710 | 4,836 | - | 427 | 7 | 3,866 | 413 | 748 | 1,809 | 1,669 | 25,487 | 486 | 1,279 | 553 | 264 | 2,581 | - | 28,067 |
| 1973 | 9,226 | 3,710 | - | 324 | 15 | 3,590 | 408 | 686 | 1,385 | 287 | 19,630 | 480 | 1,029 | 460 | 264 | 2,233 | - | 21,863 |
| 1972 | 8,378 | 2,920 | - | 292 | 61 | 3,052 | 401 | 638 | 1,182 | - | 16,923 | 470 | 907 | 357 | 163 | 1,898 | - | 18,821 |
| 1971 | 7,227 | 2,396 | - | 288 | 132 | 2,653 | 388 | 607 | 989 | - | 14,680 | 404 | 790 | 343 | 128 | 1,665 | - | 13,345 |
| 1970 | 6,395 | 2,426 | - | 258 | 120 | 2,281 | 403 | 561 | 815 | - | 13,260 | 338 | 705 | 295 | 119 | 1,457 | - | 14,717 |
| 1969 | 5,588 | 2,839 | - | 249 | 101 | 2,234 | 378 | 519 | 818 | - | 12,786 | 355 | 621 | 239 | 154 | 1,369 | - | 14,155 |
| 1968 | 4,334 | 2,213 | - | 206 | 113 | 2,098 | 378 | 509 | 762 | - | 10,612 | 311 | 529 | 166 | 199 | 1,205 | - | 11,817 |
| 1967 | 3,650 | 1,821 | - | 221 | 103 | 2,146 | 337 | 489 | 747 | - | 9,511 | 282 | 448 | 164 | 166 | 1,060 | - | 10,571 |
| 1966 | 3,050 | 1,743 | - | 204 | 101 | 2,073 | 316 | 461 | 778 | - | 8,725 | 253 | 372 | 148 | 164 | 937 | - | 9,662 |
| 1965 | 2,637 | 1,759 | - | 170 | 109 | 1,917 | 296 | 446 | 688 | - | 8,020 | 238 | 320 | 110 | 170 | 846 | - | 8,865 |
| 1964 | 2,535 | 1,669 | - | 144 | 89 | 1,588 | 269 | 411 | 622 | - | 7,327 | 230 | 311 | 112 | 161 | 814 | - | 8,141 |
| 1963 | 2,188 | 1,375 | - | 125 | 91 | 1,278 | 273 | 393 | 581 | - | 6,284 | 201 | 247 | 119 | 153 | 720 | - | 7,003 |
| 1962 | 2,018 | 1,296 | - | 128 | 87 | 1,108 | 260 | 392 | 648 | - | 5,508 | 193 | 238 | 104 | 137 | 642 | - | 6,570 |
| 1961 | 2,052 | 1,302 | - | 112 | 85 | 1,045 | 263 | 363 | 535 | - | 5,755 | 164 | 209 | 99 | 127 | 619 | - | 6,374 |
| 1960 | 1,941 | 1,380 | - | 88 | 85 | 991 | 291 | 345 | 499 | - | 5,619 | 174 | 195 | 89 | 145 | 602 | - | 6,221 |
| 1959 | 1,752 | 1,234 | - | 73 | 88 | 1,003 | 287 | 335 | 526 | 1 | 5,299 | 168 | 153 | 87 | 130 | 538 | - | 5,837 |
| 1958 | 1,500 | 1,076 | - | 61 | 73 | 868 | 241 | 317 | 467 | 1 | 4,623 | 158 | 147 | 75 | 129 | 507 | - | 5,130 |
| 1957 | 1,635 | 1,296 | - | 64 | 72 | 879 | 249 | 300 | 488 | 2 | 4,984 | 153 | 115 | 55 | 104 | 426 | - | 5,420 |
| 1956 | 1,526 | 1,336 | - | 76 | 80 | 896 | 267 | 271 | 549 | 18 | 5,020 | 146 | 153 | 53 | 106 | 459 | - | 5,478 |
| 1955 | 1,288 | 1,081 | - | 66 | 67 | 802 | 261 | 249 | 481 | 17 | 4,312 | 137 | 85 | 64 | 118 | 404 | - | 4,716 |
| 1954 | 1,284 | 1,067 | - | 61 | 45 | 715 | 252 | 227 | 367 | 16 | 4,084 | 131 | 78 | 56 | 56 | 321 | 29 | 4,414 |
| 1953 | 1,278 | 1,247 | - | 54 | 39 | 734 | 296 | 227 | 407 | 15 | 4,297 | 111 | 104 | 48 | 65 | 318 | 75 | 4,888 |
| 1952 | 1,225 | 1,277 | - | 54 | 38 | 708 | 276 | 241 | 389 | 13 | 4,221 | 112 | 72 | 45 | 51 | 280 | 83 | 4,585 |
| 1951 | 976 | 1,133 | 2 | 55 | 38 | 598 | 312 | 218 | 346 | 6 | 3,684 | 105 | 73 | 44 | 60 | 282 | 41 | 4,007 |
| 1950 | 652 | 759 | 10 | 62 | 34 | 460 | 227 | 241 | 296 | 5 | 2,785 | 91 | 68 | 27 | 53 | 233 | 94 | 3,113 |
| 1949 | 622 | 603 | 2 | 48 | 30 | 402 | 166 | 221 | 236 | 4 | 2,323 | 65 | 65 | 22 | 30 | 206 | 51 | 2,580 |
| 1948 | 763 | 492 | 45 | 43 | 26 | 377 | 259 | 205 | 223 | 4 | 2,436 | 81 | 57 | 51 | 25 | 213 | 122 | 2,771 |
| 1947 | 670 | 364 | 227 | 36 | 31 | 372 | 269 | 197 | 293 | 4 | 2,452 | 78 | 58 | 18 | 24 | 178 | 242 | 2,872 |
| 1946 | 671 | 239 | 443 | 30 | 24 | 298 | 281 | 196 | 237 | 10 | 2,428 | 73 | 58 | 11 | 19 | 161 | 419 | 3,008 |
| 1945 | 687 | 218 | 427 | 28 | 22 | 212 | 285 | 187 | 129 | 9 | 2,202 | 69 | 56 | 15 | 21 | 161 | 650 | 3,013 |
| 1944 | 673 | 276 | 341 | 29 | 17 | 209 | 334 | 152 | 115 | 8 | 2,155 | 66 | 50 | 11 | 19 | 146 | 387 | 2,687 |
| 1943 | 698 | 311 | 429 | 27 | 15 | 305 | 334 | 142 | 168 | 8 | 2,437 | 61 | 42 | 7 | 24 | 133 | 195 | 2,765 |
| 1942 | 484 | 348 | 435 | 28 | 13 | 233 | 256 | 139 | 119 | 12 | 2,067 | 49 | 31 | 10 | 26 | 116 | 67 | 2,250 |
| 1941 | 296 | 186 | 135 | 28 | 7 | 236 | 217 | 110 | 142 | 3 | 1,861 | 46 | 16 | 6 | 35 | 103 | 25 | 1,489 |
| 1940 | 104 | 132 | 24 | 13 | - | 180 | 104 | 89 | 131 | 3 | 778 | 40 | 9 | 6 | 26 | 82 | 12 | 872 |
| 1939 | 45 | 78 | - | 11 | - | 137 | 29 | 61 | 104 | 2 | 468 | 37 | 5 | 8 | 23 | 73 | 21 | 562 |
| 1938 | 47 | 85 | - | 10 | - | 122 | 40 | 51 | 79 | 2 | 436 | 36 | 5 | 8 | 13 | 62 | 4 | 502 |
| 1937 | 40 | 70 | - | 10 | - | 138 | 43 | 52 | 94 | 3 | 449 | 36 | 5 | 8 | 12 | 61 | 6 | 517 |
| 1936 | 36 | 58 | - | 9 | - | 113 | 40 | 46 | 84 | 2 | 387 | 34 | 3 | 8 | 13 | 58 | 9 | 474 |
| 1935 | 33 | 43 | - | 7 | - | 78 | 35 | 44 | 74 | 4 | 317 | 33 | 4 | 7 | 12 | 55 | - | 373 |
| 1934 | 25 | 36 | - | 6 | - | 72 | 40 | 43 | 77 | 6 | 305 | 31 | 3 | 8 | 12 | 54 | 3 | 382 |
| 1933 | 29 | 27 | - | 5 | - | 61 | 45 | 36 | 66 | 2 | 272 | 31 | 4 | 7 | 10 | 52 | 1 | 325 |
| 1932 | 26 | 29 | - | 5 | - | 57 | 49 | 38 | 70 | 2 | 255 | 31 | 4 | 8 | 10 | 52 | 5 | 312 |
| 1931 | 25 | 37 | - | - | - | 42 | 18 | 49 | 104 | 2 | 275 | 32 | 4 | 6 | 10 | 51 | 8 | 335 |
| 1930 | 27 | 44 | - | - | - | 20 | 15 | 58 | 131 | 2 | 297 | 30 | 5 | 6 | 12 | 53 | 8 | 358 |
| 1929 | 27 | 42 | - | - | - | 44 | 19 | 65 | 179 | 2 | 379 | 33 | 4 | 9 | 16 | 63 | 12 | 453 |
| 1928 | 25 | 35 | 1 | - | - | 63 | 20 | 64 | 167 | 2 | 396 | 31 | 4 | 8 | 16 | 59 | 6 | 462 |
| 1927 | 23 | 33 | 1 | - | - | 71 | 20 | 57 | 157 | 3 | 365 | 32 | 4 | 7 | 15 | 58 | 8 | 431 |
| 1926 | 18 | 29 | 1 | - | - | 81 | 24 | 49 | 142 | 3 | 347 | 29 | 2 | 7 | 14 | 52 | 2 | 401 |
| 1925 | 24 | 32 | 1 | - | - | 73 | 25 | 43 | 127 | 3 | 328 | 30 | 2 | 6 | 14 | 53 | 3 | 383 |
| 1924 | 25 | 31 | 3 | - | - | 63 | 23 | 39 | 108 | 3 | 294 | 29 | 2 | 10 | 13 | 53 | 6 | 353 |
| 1923 | 26 | 29 | 5 | - | - | 98 | 23 | 38 | 122 | 2 | 342 | 29 | 2 | 10 | 14 | 55 | 5 | 428 |
| 1922 | 32 | 28 | 13 | - | - | 90 | 17 | 36 | 118 | 2 | 335 | 29 | 2 | 15 | 14 | 59 | 15 | 410 |
| 1921 | 40 | 39 | 23 | - | - | 61 | 12 | 37 | 106 | 2 | 320 | 26 | 2 | 20 | 14 | 62 | 13 | 395 |
| 1920 | 33 | 14 | 41 | - | - | 38 | 41 | 37 | 103 | 2 | 369 | 27 | 2 | 23 | 14 | 66 | 3 | 437 |
| 1919 | 13 | 7 | 44 | - | - | 16 | 24 | 43 | 169 | 2 | 294 | 25 | 3 | 14 | 15 | 56 | 54 | 360 |
| 1918 | 8 | 1 | 33 | - | - | 12 | 30 | 147 | 2 | 234 | 22 | 3 | 5 | 5 | 51 | 79 | - | 313 |
| 1917 | - | - | 21 | - | - | 2 | 27 | 144 | 2 | 197 | 21 | 3 | 2 | 38 | 64 | - | - | 261 |
| 1916 | - | - | 13 | - | - | 2 | 24 | 134 | 2 | 175 | 21 | 2 | 1 | 34 | 58 | - | - | 233 |
| 1915 | - | - | - | - | - | 2 | 22 | 99 | 2 | 125 | 19 | 3 | 1 | 25 | 47 | - | - | 172 |
| 1914 | - | - | - | - | - | 22 | 76 | - | - | 98 | 13 | 2 | 1 | 20 | 36 | - | - | 133 |
| 1913 | - | - | - | - | - | 21 | 105 | - | - | 126 | 13 | 1 | 1 | 22 | 37 | - | - | 163 |
| 1912 | - | - | - | - | - | 21 | 112 | - | - | 133 | 12 | 1 | 1 | 22 | 36 | - | - | 169 |
| 1911 | - | - | - | - | - | 19 | 85 | - | - | 104 | 11 | 1 | 1 | 20 | 32 | - | - | 136 |
| 1910 | - | - | - | - | - | 17 | 72 | - | - | 89 | 9 | 1 | 1 | 18 | 29 | - | - | 118 |
| 1909 | - | - | - | - | - | 15 | 60 | - | - | 75 | 8 | 1 | 2 | 16 | 27 | - | - | 102 |
| 1908 | - | - | - | - | - | 15 | 47 | - | - | 62 | 7 | - | 2 | 14 | 23 | - | - | 86 |
| 1907 | - | - | - | - | - | 16 | 57 | - | - | 73 | 7 | - | 2 | 14 | 23 | - | - | 96 |
| 1906 ¹ | - | - | - | - | - | 12 | 40 | - | - | 52 | 5 | - | 1 | 10 | 17 | - | - | 68 |
| 1905 | - | - | - | - | - | 14 | 46 | - | - | 60 | 6 | - | 2 | 12 | 20 | - | - | 80 |
| 1904 | - | - | - | - | - | 13 | 42 | - | - | 54 | 5 | - | 2 | 10 | 17 | - | - | 71 |
| 1903 | - | - | - | - | - | 13 | 41 | - | - | 53 | 5 | - | 2 | 10 | 17 | - | - | 71 |
| 1902 | - | - | - | - | - | 12 | 37 | - | - | 49 | 4 | - | 2 | 11 | 17 | 3 | - | 69 |
| 1901 | - | - | - | - | - | 11 | 32 | - | - | 43 | 4 | - | 2 | 9 | 15 | - | - | 58 |
| 1900 | - | - | - | - | - | 10 | 28 | - | - | 39 | 3 | - | 2 | 9 | 14 | - | - | 53 |
| 1899 | - | - | - | - | - | 10 | 28 | - | - | 38 | 3 | - | 2 | 8 | 13 | - | - | 51 |
| 1898 | - | - | - | - | - | 10 | 25 | - | - | 35 | 3 | - | 2 | 7 | 12 | - | - | 47 |
| 1897 | - | - | - | - | - | 8 | 22 | - | - | 30 | 4 | 1 | 1 | 6 | 11 | 4 | - | 41 |
| 1896 | - | - | - | - | - | 9 | 19 | - | - | 29 | 3 | - | 1 | 5 | 9 | - | - | 38 |
| 1895 | - | - | - | - | - | 8 | 20 | - | - | 28 | 3 | - | 1 | 5 | 9 | - | - | 37 |
| 1894 | - | - | - | - | - | 8 | 18 | - | - | 25 | 3 | - | 1 | 5 | 9 | - | - | 34 |
| 1893 | - | - | - | - | - | 8 | 19 | - | - | 26 | 3 | - | 1 | 5 | 9 | - | - | 36 |
| 1892 | - | - | - | - | - | 8 | 21 | - | - | 29 | 3 | - | 1 | 5 | 9 | - | - | 38 |
| 1891 | - | - | - | - | - | 8 | 21 | - | - | 28 | 3 | - | 1 | 5 | | | | |

Series H19-34. Federal government budgetary expenditure, classified by function, 1867 to 1975
(millions of dollars)

| Year ¹ | Defence ² | Veterans benefits | Health | Family allowances | Old age security payments | Welfare ³ | Other welfare and social security | Education assistance ⁴ | Transportation and communication | Economic development ⁵ | Public debt charges | General government | Foreign affairs ⁶ | Payments to provincial and municipal governments | Unclassified | Total budgetary expenditure |
|-------------------|----------------------|-------------------|--------|-------------------|---------------------------|----------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|---------------------|--------------------|------------------------------|--|--------------|-----------------------------|
| | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 |
| 1975 | 2,980 | 684 | 2,544 | 1,958 | 3,934 | 888 | 2,122 | 701 | 2,222 | 5,467 | 3,955 | 2,482 | 675 | 2,666 | 692 | 33,979 |
| 1974 | 2,512 | 621 | 2,121 | 1,824 | 3,445 | 863 | 1,879 | 641 | 2,205 | 4,284 | 3,208 | 2,092 | 546 | 2,639 | 567 | 29,245 |
| 1973 | 2,236 | 538 | 1,798 | 996 | 3,035 | 510 | 1,613 | 617 | 1,556 | 2,870 | 2,592 | 1,700 | 439 | 1,874 | 467 | 22,839 |
| 1972 | 1,908 | 452 | 1,643 | 610 | 2,524 | 480 | 604 | 588 | 1,163 | 2,419 | 2,321 | 1,612 | 384 | 1,501 | 435 | 18,645 |
| 1971 | 1,840 | 423 | 1,476 | 616 | 2,205 | 460 | 657 | 561 | 1,023 | 2,167 | 2,138 | 1,391 | 314 | 1,426 | 348 | 17,046 |
| 1970 | 1,773 | 410 | 1,193 | 619 | 1,907 | 397 | 573 | 463 | 940 | 1,857 | 1,920 | 1,264 | 282 | 1,229 | 263 | 15,089 |
| 1969 | 1,791 | 422 | 922 | 620 | 1,731 | 301 | 469 | 315 | 893 | 1,776 | 1,717 | 1,144 | 243 | 932 | 386 | 13,662 |
| 1968 | 1,763 | 428 | 674 | 616 | 1,541 | 270 | 390 | 287 | 910 | 1,527 | 1,480 | 1,055 | 227 | 867 | 273 | 12,309 |
| 1967 | 1,760 | 401 | 549 | 612 | 1,388 | 250 | 336 | 114 | 951 | 1,473 | 1,301 | 816 | 217 | 738 | 354 | 11,260 |
| 1966 | 1,651 | 391 | 447 | 607 | 1,073 | 192 | 350 | 90 | 887 | 1,205 | 1,191 | 744 | 230 | 515 | 298 | 9,871 |
| 1965 | 1,555 | 370 | 373 | 601 | 927 | 147 | 251 | 29 | 790 | 944 | 1,111 | 707 | 153 | 466 | 237 | 8,662 |
| 1964 | 1,582 | 352 | 498 | 575 | 885 | 182 | 309 | 138 | 818 | 599 | 1,051 | 509 | 104 | 399 | 103 | 8,104 |
| 1963 | 1,730 | 333 | 452 | 538 | 808 | 172 | 248 | 175 | 786 | 602 | 994 | 446 | 72 | 290 | 34 | 7,681 |
| 1962 | 1,806 | 335 | 393 | 532 | 734 | 159 | 233 | 246 | 751 | 564 | 918 | 447 | 63 | 308 | 16 | 7,305 |
| 1961 | 1,652 | 332 | 367 | 521 | 625 | 143 | 193 | 58 | 757 | 582 | 839 | 424 | 76 | 567 | 9 | 7,145 |
| 1960 | 1,538 | 292 | 270 | 506 | 592 | 103 | 166 | 29 | 681 | 532 | 798 | 387 | 85 | 563 | 7 | 6,551 |
| 1959 | 1,537 | 288 | 227 | 491 | 575 | 91 | 138 | 36 | 633 | 478 | 784 | 368 | 83 | 543 | 7 | 6,278 |
| 1958 | 1,654 | 289 | 132 | 475 | 559 | 74 | 123 | 34 | 608 | 481 | 648 | 378 | 61 | 490 | 6 | 5,981 |
| 1957 | 1,712 | 277 | 65 | 438 | 474 | 48 | 108 | 72 | 499 | 314 | 567 | 406 | 48 | 401 | 54 | 5,482 |
| 1956 | 1,630 | 252 | 62 | 398 | 379 | 38 | 96 | 21 | 408 | 283 | 534 | 411 | 47 | 406 | 54 | 5,218 |
| 1955 | 1,838 | 249 | 56 | 383 | 366 | 30 | 87 | 10 | 341 | 244 | 514 | 292 | 33 | 359 | 5 | 4,787 |
| 1954 | 1,762 | 240 | 53 | 367 | 353 | 24 | 84 | 10 | 359 | 213 | 502 | 287 | 35 | 363 | 5 | 4,657 |
| 1953 | 1,891 | 239 | 50 | 350 | 339 | 23 | 83 | 10 | 299 | 228 | 496 | 279 | 37 | 345 | 56 | 4,722 |
| 1952 | 1,959 | 241 | 45 | 334 | 323 | 22 | 85 | 11 | 260 | 214 | 465 | 237 | 32 | 342 | 77 | 4,646 |
| 1951 | 1,447 | 216 | 41 | 321 | 76 | 83 | 78 | 12 | 244 | 172 | 531 | 300 | 29 | 130 | 80 | 3,759 |
| 1950 | 787 | 217 | 33 | 310 | - | 106 | 86 | 5 | 219 | 245 | 439 | 222 | 15 | 126 | 93 | 2,901 |
| 1949 | 387 | 247 | 30 | 298 | - | 97 | 67 | 4 | 243 | 191 | 451 | 170 | 11 | 105 | 149 | 2,449 |
| 1948 | 269 | 277 | 19 | 271 | - | 67 | 68 | 5 | 200 | 180 | 475 | 150 | 15 | 102 | 79 | 2,175 |
| 1947 | 196 | 341 | 8 | 263 | - | 59 | 89 | 10 | 159 | 137 | 467 | 156 | 26 | 156 | 128 | 2,196 |
| 1946 | 388 | 605 | 6 | 245 | - | 45 | 89 | 16 | 133 | 132 | 477 | 165 | 4 | 109 | 220 | 2,634 |
| 1945 | 2,942 | 402 | 2 | 173 | - | 43 | 68 | 14 | 129 | 138 | 438 | 130 | 4 | 113 | 540 | 5,136 |
| 1944 | 4,000 | 114 | 1 | - | - | 41 | 48 | 3 | 143 | 132 | 340 | 139 | 1 | 108 | 175 | 5,246 |
| 1943 | 4,242 | 70 | 1 | - | - | 34 | 41 | 6 | 190 | 148 | 262 | 67 | 2 | 110 | 152 | 5,322 |
| 1942 | 2,563 | 62 | 1 | - | - | 31 | 36 | 7 | 116 | 81 | 203 | 70 | 3 | 109 | 1,107 | 4,387 |
| 1941 | 1,268 | 58 | 1 | - | - | 32 | 19 | 7 | 71 | 98 | 172 | 90 | 1 | 36 | 33 | 1,885 |
| 1940 | 730 | 60 | 1 | - | - | 50 | 10 | 1 | 86 | 48 | 146 | 67 | 1 | 19 | 33 | 1,250 |
| 1939 | 126 | 60 | 1 | - | - | 70 | 8 | 1 | 120 | 79 | 135 | 38 | 1 | 19 | 24 | 681 |
| 1938 | 35 | 57 | 1 | - | - | 72 | 6 | 1 | 123 | 54 | 133 | 45 | 2 | 21 | 3 | 553 |
| 1937 | 33 | 56 | - | - | - | 97 | 6 | - | 105 | 29 | 132 | 42 | 2 | 21 | 11 | 534 |
| 1936 | 23 | 57 | - | - | - | 99 | 7 | - | 108 | 26 | 138 | 37 | 1 | 17 | 19 | 532 |
| 1935 | 17 | 55 | 1 | - | - | 96 | 6 | - | 98 | 36 | 135 | 37 | 1 | 18 | 33 | 533 |
| 1934 | 14 | 55 | 1 | - | - | 76 | 5 | - | 102 | 30 | 139 | 26 | 2 | 15 | 15 | 478 |
| 1933 | 13 | 55 | 1 | - | - | 48 | 5 | - | 111 | 22 | 140 | 30 | 1 | 15 | 17 | 458 |
| 1932 | 14 | 56 | 1 | - | - | 48 | 5 | - | 161 | 57 | 135 | 33 | 1 | 15 | 7 | 532 |
| 1931 | 18 | 61 | 1 | - | - | 48 | 6 | - | 81 | 38 | 121 | 34 | 1 | 14 | 26 | 449 |
| 1930 | 23 | 57 | 1 | - | - | 10 | 7 | - | 115 | 35 | 121 | 29 | 1 | 19 | 22 | 442 |
| 1929 | 22 | 50 | 1 | - | - | 2 | 6 | - | 108 | 35 | 122 | 29 | 1 | 14 | 15 | 405 |
| 1928 | 20 | 63 | 1 | - | - | 1 | 6 | 1 | 86 | 39 | 125 | 28 | 1 | 14 | 9 | 394 |
| 1927 | 18 | 62 | 1 | - | - | 2 | 6 | 1 | 82 | 32 | 129 | 23 | 1 | 14 | 10 | 380 |
| 1926 | 15 | 46 | 1 | - | - | - | 5 | 1 | 80 | 32 | 130 | 21 | - | 13 | 17 | 359 |
| 1925 | 14 | 46 | 1 | - | - | - | 5 | 1 | 74 | 36 | 131 | 20 | - | 13 | 15 | 366 |
| 1924 | 13 | 45 | 1 | - | - | - | 5 | 1 | 74 | 37 | 135 | 17 | - | 13 | 12 | 352 |
| 1923 | 13 | 45 | 1 | - | - | - | 6 | 1 | 84 | 39 | 136 | 19 | 1 | 13 | 14 | 372 |
| 1922 | 14 | 48 | 1 | - | - | 1 | 6 | 1 | 150 | 35 | 138 | 20 | - | 12 | 17 | 441 |
| 1921 | 18 | 56 | 1 | - | - | 1 | 6 | 1 | 161 | 46 | 135 | 23 | - | 12 | 18 | 476 |
| 1920 | 30 | 76 | 1 | - | - | - | 5 | 1 | 164 | 59 | 140 | 20 | 1 | 12 | 22 | 529 |
| 1919 | 347 | 75 | 1 | - | - | 2 | 3 | - | 61 | 62 | 125 | 23 | - | 12 | 29 | 740 |
| 1918 | 439 | 30 | - | - | - | - | 4 | - | 86 | 24 | 77 | 8 | - | 11 | 16 | 696 |
| 1917 | 344 | 8 | - | - | - | - | 4 | - | 94 | 32 | 48 | 16 | - | 11 | 16 | 574 |
| 1916 | 312 | 3 | - | - | - | - | 3 | - | 69 | 30 | 36 | 14 | - | 12 | 18 | 497 |
| 1915 | 173 | 1 | - | - | - | - | 3 | - | 85 | 26 | 21 | 10 | - | 12 | 8 | 338 |
| 1914 | 72 | 1 | - | - | - | - | 3 | - | 79 | 43 | 16 | 13 | - | 12 | 8 | 246 |
| 1913 | 14 | - | - | - | - | - | 4 | - | 61 | 35 | 13 | 15 | - | 11 | 3 | 185 |
| 1912 | 11 | - | - | - | - | - | 5 | - | 69 | 18 | 13 | 10 | - | 13 | 4 | 143 |
| 1911 | 10 | - | - | - | - | - | 3 | - | 63 | 19 | 12 | 8 | - | 10 | 11 | 136 |
| 1910 | 9 | - | - | - | - | - | 2 | - | 61 | 16 | 13 | 8 | - | 9 | 4 | 122 |
| 1909 | 6 | - | - | - | - | - | 2 | - | 54 | 18 | 13 | 8 | - | 9 | 4 | 114 |
| 1908 | 7 | - | - | - | - | - | 2 | - | 73 | 19 | 12 | 7 | - | 9 | 4 | 132 |
| 1907 | 7 | - | - | - | - | - | 2 | - | 58 | 14 | 11 | 6 | - | 9 | 3 | 110 |
| 1906 ¹ | 4 | - | - | - | - | - | 2 | - | 30 | 9 | 7 | 4 | - | 7 | 3 | 65 |
| 1905 | 6 | - | 1 | - | - | - | 2 | - | 36 | 12 | 11 | 5 | - | 7 | 2 | 81 |
| 1904 | 4 | - | 1 | - | - | - | 2 | - | 34 | 12 | 11 | 6 | - | 5 | 4 | 77 |
| 1903 | 4 | - | 1 | - | - | - | 2 | - | 26 | 9 | 11 | 5 | - | 10 | 4 | 70 |
| 1902 | 3 | - | 1 | - | - | - | 2 | - | 23 | 8 | 11 | 4 | - | 4 | 4 | 59 |
| 1901 | 3 | - | 1 | - | - | - | 2 | - | 25 | 9 | 11 | 4 | - | 4 | 3 | 61 |
| 1900 | 3 | - | 1 | - | - | - | 2 | - | 24 | 5 | 11 | 4 | - | 4 | 3 | 56 |
| 1899 | 4 | - | 1 | - | - | - | 2 | - | 19 | 5 | 11 | 4 | - | 4 | 2 | 50 |
| 1898 | 3 | - | 1 | - | - | - | 1 | - | 20 | 5 | 11 | 4 | - | 4 | 2 | 49 |
| 1897 | 2 | - | 1 | - | - | - | 1 | - | 16 | 3 | 11 | 4 | - | 4 | 2 | 43 |
| 1896 | 3 | - | 1 | - | - | - | 1 | - | 14 | 2 | 11 | 4 | - | 4 | 2 | 41 |
| 1895 | 2 | - | 1 | - | - | - | 1 | - | 16 | 2 | 11 | 4 | - | 4 | 1 | 42 |
| 1894 | 2 | - | 1 | - | - | - | 1 | - | 14 | 3 | 11 | 5 | - | 4 | 2 | 41 |
| 1893 | 1 | - | - | - | - | - | 1 | - | 15 | 3 | 10 | 4 | - | 4 | 1 | 41 |
| 1892 | 2 | - | - | - | - | - | 1 | - | 14 | 3 | 10 | 4 | - | 4 | 1 | 39 |
| 1891 | 1 | - | - | - | - | - | 1 | - | 14 | 3 | 10 | 4 | - | 4 | 4 | 40 |
| 1890 | 1 | - | - | - | - | - | 1 | - | 15 | 3 | 10 | 4 | - | 4 | 1 | 39 |
| 1889 | 1 | - | - | - | - | - | 1 | - | 16 | 3 | 10 | 4 | - | 4 | 2 | 40 |
| 1888 | 1 | - | - | - | - | - | 1 | - | 15 | 4 | 10 | 4 | - | 4 | 3 | 42 |
| 1887 | 2 | - | - | - | - | - | 1 | - | 14 | 5 | 10 | 4 | - | 4 | 4 | 43 |
| 1886 | 2 | - | - | - | - | - | 2 | - | 15 | 4 | 10 | 2 | - | 4 | 1 | 40 |
| 1885 | 5 | - | - | - | - | - | 2 | - | 19 | 7 | 10 | 4 | - | 4 | 9 | 60 |
| 1884 | 3 | - | - | - | - | - | 2 | - | 22 | 3 | 9 | 3 | - | 4 | 2 | 48 |
| 1883 | 1 | - | - | - | - | - | 2 | - | 23 | 5 | 8 | 3 | - | 4 | 11 | 57 |
| 1882 | 1 | - | - | - | - | - | 2 | - | 20 | 4 | 8 | 3 | - | 4 | 1 | 42 |
| 1881 | 1 | - | - | - | - | - | 2 | - | 12 | 4 | 8 | 3 | - | 4 | 1 | 33 |
| 1880 | 1 | - | - | - | - | - | 1 | - | 14 | 2 | 8 | 3 | - | 4 | 1 | 33 |
| 1879 | 1 | - | - | - | - | - | 1 | - | 14 | 1 | | | | | | |

Series H35-51. Federal government, total direct and indirect debt, less sinking funds, by type, 1867 to 1975
(millions of dollars)

| Year ¹ | Unmatured debt less sinking fund | | | | | | | | | | Treasury bills | | | | Dominion of Canada notes | | | | Savings deposits and annuities ² | Annuity, insurance, pension accounts ² | Other direct debt | Total net direct debt | Indirect debt | | | Total direct and indirect debt | Security investment account |
|-------------------|----------------------------------|-----|--------------|-------|-----|-----|-------|-----|----------------------|-----|-------------------------------|--------|--------|--------|--|------------------|---------------------|--------|---|---|-------------------|-----------------------|---------------|----|--|--------------------------------|-----------------------------|
| | Bonded debt | | Sinking fund | | Net | | Notes | | Less special reserve | | Less loans to chartered banks | | Net | | Guaranteed bonds and debentures ³ | Other guarantees | Total indirect debt | | | | | | | | | | |
| | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | | | | 49 | | | | | 50 | 51 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1975 | 31,202 | 4 | 31,197 | 6,495 | -- | -- | -- | -- | -- | -- | -- | 71,048 | 3 | 25,570 | 7,752 | 7,752 | 583 | 16,541 | 17,124 | 88,172 | 83 | | | | | | |
| 1974 | 27,456 | -- | 27,456 | 5,630 | -- | -- | -- | -- | -- | -- | -- | 3 | 22,328 | 6,597 | 62,014 | 596 | 15,035 | 15,631 | 77,645 | 81 | | | | | | | |
| 1973 | 24,266 | -- | 24,266 | 4,905 | -- | -- | -- | -- | -- | -- | -- | 3 | 19,229 | 6,470 | 54,874 | 603 | 13,556 | 13,857 | 66,731 | 68 | | | | | | | |
| 1972 | 24,749 | -- | 24,749 | 4,290 | -- | -- | -- | -- | -- | -- | -- | 3 | 16,793 | 4,931 | 50,766 | 815 | 11,919 | 12,734 | 63,500 | 54 | | | | | | | |
| 1971 | 23,429 | 15 | 23,413 | 3,830 | -- | -- | -- | -- | -- | -- | -- | 4 | 14,898 | 4,284 | 46,729 | 822 | 10,828 | 11,649 | 58,078 | 66 | | | | | | | |
| 1970 | 21,466 | 7 | 21,459 | 3,735 | -- | -- | -- | -- | -- | -- | -- | 4 | 13,047 | 3,362 | 41,607 | 1,005 | 9,532 | 10,537 | 52,144 | 57 | | | | | | | |
| 1969 | 19,742 | 14 | 19,728 | 2,895 | -- | -- | -- | -- | -- | -- | -- | 4 | 11,463 | 2,745 | 36,835 | 1,051 | 8,930 | 9,761 | 46,595 | 97 | | | | | | | |
| 1968 | 19,261 | 6 | 19,255 | 2,840 | -- | -- | -- | -- | -- | -- | -- | 8 | 9,999 | 2,770 | 34,771 | 1,131 | 7,866 | 9,027 | 43,799 | 61 | | | | | | | |
| 1967 | 18,100 | 8 | 18,092 | 2,480 | -- | -- | -- | -- | -- | -- | -- | 19 | 8,517 | 2,939 | 32,046 | 1,197 | 7,367 | 8,564 | 40,410 | 44 | | | | | | | |
| 1966 | 17,630 | 3 | 17,627 | 2,310 | -- | -- | -- | -- | -- | -- | -- | 21 | 7,486 | 2,169 | 29,613 | 1,276 | 7,004 | 8,279 | 37,892 | 198 | | | | | | | |
| 1965 | 16,960 | -- | 16,960 | 2,150 | -- | -- | -- | -- | -- | -- | -- | 22 | 6,175 | 1,656 | 26,985 | 1,332 | 6,290 | 7,621 | 34,586 | 82 | | | | | | | |
| 1964 | 16,838 | -- | 16,838 | 2,140 | -- | -- | -- | -- | -- | -- | -- | 23 | 5,676 | 1,634 | 26,311 | 1,368 | 5,701 | 7,069 | 33,380 | 103 | | | | | | | |
| 1963 | 16,510 | -- | 16,510 | 2,230 | -- | -- | -- | -- | -- | -- | -- | 25 | 5,131 | 1,758 | 25,654 | 1,378 | 5,111 | 6,488 | 32,142 | 100 | | | | | | | |
| 1962 | 15,797 | 22 | 15,775 | 2,165 | -- | -- | -- | -- | -- | -- | -- | 26 | 4,747 | 1,811 | 24,523 | 1,381 | 4,811 | 5,592 | 30,516 | 34 | | | | | | | |
| 1961 | 15,061 | 19 | 15,041 | 1,885 | -- | -- | -- | -- | -- | -- | -- | 27 | 4,244 | 1,453 | 22,651 | 1,636 | 4,112 | 5,748 | 29,399 | 95 | | | | | | | |
| 1960 | 14,133 | 17 | 14,116 | 1,935 | -- | -- | -- | -- | -- | -- | -- | 29 | 3,956 | 1,337 | 21,372 | 1,673 | 3,344 | 5,016 | 26,389 | 102 | | | | | | | |
| 1959 | 13,765 | 85 | 13,680 | 2,125 | -- | -- | -- | -- | -- | -- | -- | 29 | 3,569 | 1,290 | 20,690 | 1,430 | 2,945 | 4,375 | 25,065 | 78 | | | | | | | |
| 1958 | 13,079 | 83 | 13,086 | 1,595 | -- | -- | -- | -- | -- | -- | -- | 34 | 3,302 | 1,151 | 19,978 | 998 | 2,254 | 3,242 | 23,220 | 98 | | | | | | | |
| 1957 | 12,720 | 212 | 12,508 | 1,525 | -- | -- | -- | -- | -- | -- | -- | 35 | 2,713 | 1,041 | 17,822 | 1,028 | 1,632 | 2,661 | 20,483 | 80 | | | | | | | |
| 1956 | 12,743 | 211 | 12,533 | 1,625 | -- | -- | -- | -- | -- | -- | -- | 36 | 2,427 | 1,149 | 17,769 | 793 | 1,853 | 2,046 | 19,815 | 204 | | | | | | | |
| 1955 | 13,308 | 211 | 13,097 | 2,100 | -- | -- | -- | -- | -- | -- | -- | 36 | 2,186 | 1,121 | 16,540 | 793 | 711 | 1,504 | 20,044 | 722 | | | | | | | |
| 1954 | 12,906 | 191 | 12,716 | 1,590 | -- | -- | -- | -- | -- | -- | -- | 37 | 1,977 | 1,098 | 17,417 | 908 | 353 | 1,262 | 18,679 | 46 | | | | | | | |
| 1953 | 13,176 | 102 | 13,074 | 1,400 | -- | -- | -- | -- | -- | -- | -- | 38 | 1,773 | 1,212 | 17,497 | 671 | 120 | 791 | 18,288 | 18 | | | | | | | |
| 1952 | 13,261 | 28 | 13,233 | 1,550 | -- | -- | -- | -- | -- | -- | -- | 39 | 1,567 | 1,218 | 17,608 | 528 | 46 | 574 | 18,182 | 60 | | | | | | | |
| 1951 | 13,295 | 26 | 13,270 | 1,400 | -- | -- | -- | -- | -- | -- | -- | 38 | 1,416 | 894 | 16,963 | 529 | 69 | 598 | 17,560 | 59 | | | | | | | |
| 1950 | 13,602 | 23 | 13,580 | 1,400 | -- | -- | -- | -- | -- | -- | -- | 38 | 979 | 694 | 16,690 | 577 | 38 | 615 | 17,305 | 10 | | | | | | | |
| 1949 | 13,773 | 8 | 13,765 | 1,300 | -- | -- | -- | -- | -- | -- | -- | 39 | 811 | 801 | 16,715 | 571 | 70 | 641 | 17,356 | 19 | | | | | | | |
| 1948 | 14,115 | -- | 14,115 | 1,300 | -- | -- | -- | -- | -- | -- | -- | 38 | 718 | 766 | 16,937 | 555 | 29 | 583 | 17,520 | 458 | | | | | | | |
| 1947 | 14,198 | -- | 14,198 | 1,300 | -- | -- | -- | -- | -- | -- | -- | 36 | 611 | 1,045 | 17,190 | 522 | 21 | 542 | 17,732 | 686 | | | | | | | |
| 1946 | 14,718 | -- | 14,718 | 1,280 | -- | -- | -- | -- | -- | -- | -- | 36 | 527 | 1,134 | 17,695 | 567 | 15 | 582 | 18,277 | 276 | | | | | | | |
| 1945 | 14,596 | -- | 14,596 | 1,696 | -- | -- | -- | -- | -- | -- | -- | 36 | 458 | 1,108 | 17,893 | 541 | 9 | 550 | 18,443 | 152 | | | | | | | |
| 1944 | 11,654 | -- | 11,654 | 1,888 | -- | -- | -- | -- | -- | -- | -- | 34 | 407 | 934 | 14,913 | 607 | 85 | 691 | 15,605 | 338 | | | | | | | |
| 1943 | 9,312 | -- | 9,312 | 1,400 | -- | -- | -- | -- | -- | -- | -- | 28 | 307 | 696 | 11,803 | 699 | 54 | 753 | 12,556 | 185 | | | | | | | |
| 1942 | 6,524 | -- | 6,524 | 1,370 | -- | -- | -- | -- | -- | -- | -- | 24 | 425 | 473 | 8,915 | 717 | 95 | 807 | 9,622 | 34 | | | | | | | |
| 1941 | 5,345 | -- | 5,345 | 520 | -- | -- | -- | -- | -- | -- | -- | 22 | 331 | 413 | 6,630 | 619 | 136 | 955 | 7,585 | 42 | | | | | | | |
| 1940 | 3,892 | 5 | 3,887 | 480 | -- | -- | -- | -- | -- | -- | -- | 22 | 264 | 350 | 5,003 | 984 | 122 | 1,106 | 6,109 | 30 | | | | | | | |
| 1939 | 3,541 | 67 | 3,474 | 155 | -- | -- | -- | -- | -- | -- | -- | 23 | 243 | 67 | 3,962 | 1,085 | 68 | 1,153 | 5,114 | 7 | | | | | | | |
| 1938 | 3,279 | 73 | 3,206 | 155 | -- | -- | -- | -- | -- | -- | -- | 23 | 221 | 56 | 3,616 | 1,096 | 69 | 1,174 | 4,790 | 2 | | | | | | | |
| 1937 | 3,165 | 66 | 3,099 | 150 | -- | -- | -- | -- | -- | -- | -- | 23 | 201 | 67 | 3,540 | 1,051 | 18 | 1,069 | 4,609 | -- | | | | | | | |
| 1936 | 3,187 | 62 | 3,126 | 150 | -- | -- | -- | -- | -- | -- | -- | 22 | 177 | 68 | 3,543 | 1,003 | 15 | 1,018 | 4,561 | -- | | | | | | | |
| 1935 | 3,145 | 58 | 3,087 | 120 | -- | -- | -- | -- | -- | -- | -- | 22 | 151 | 52 | 3,432 | 995 | 96 | 1,091 | 4,523 | 1 | | | | | | | |
| 1934 | 2,869 | 55 | 2,815 | 193 | -- | -- | -- | -- | -- | -- | -- | 23 | 126 | 53 | 3,206 | 987 | 104 | 1,052 | 4,266 | 4 | | | | | | | |
| 1933 | 2,734 | 69 | 2,664 | 125 | 173 | 71 | 40 | 61 | 23 | 110 | 47 | 3,030 | 993 | 33 | 3,086 | 916 | -- | 1,086 | 4,116 | -- | | | | | | | |
| 1932 | 2,606 | 66 | 2,540 | 110 | 181 | 70 | 48 | 63 | 24 | 99 | 43 | 2,878 | 996 | 28 | 1,024 | 3,902 | 10 | 1,024 | 3,902 | 10 | | | | | | | |
| 1931 | 2,564 | 62 | 2,502 | 15 | 157 | 65 | 32 | 61 | 24 | 90 | 43 | 2,735 | 1,001 | -- | 1,001 | 3,736 | 4 | 1,001 | 3,736 | 4 | | | | | | | |
| 1930 | 2,379 | 60 | 2,319 | -- | 141 | 82 | 7 | 53 | 25 | 80 | 45 | 2,522 | 955 | -- | 955 | 3,477 | 1 | 955 | 3,477 | 1 | | | | | | | |
| 1929 | 2,284 | 56 | 2,227 | -- | 174 | 66 | 50 | 58 | 26 | 70 | 46 | 2,429 | 837 | -- | 837 | 3,266 | -- | 837 | 3,266 | -- | | | | | | | |
| 1928 | 2,358 | 53 | 2,305 | -- | 205 | 61 | 84 | 60 | 28 | 61 | 48 | 2,503 | 714 | -- | 714 | 3,217 | -- | 714 | 3,217 | -- | | | | | | | |
| 1927 | 2,409 | 49 | 2,360 | -- | 189 | 95 | 36 | 57 | 31 | 52 | 46 | 2,546 | 667 | -- | 667 | 3,213 | -- | 667 | 3,213 | -- | | | | | | | |
| 1926 | 2,481 | 46 | 2,435 | -- | 172 | 101 | 13 | 59 | 32 | 43 | 44 | 2,613 | 618 | -- | 618 | 3,237 | -- | 618 | 3,237 | -- | | | | | | | |
| 1925 | 2,444 | 42 | 2,402 | 70 | 183 | 99 | 10 | 74 | 33 | 36 | 45 | 2,660 | 581 | -- | 581 | 3,240 | -- | 581 | 3,240 | -- | | | | | | | |
| 1924 | 2,416 | 39 | 2,377 | 122 | 207 | 124 | 15 | 68 | 34 | 30 | 49 | 2,679 | 582 | -- | 582 | 3,262 | -- | 582 | 3,262 | -- | | | | | | | |
| 1923 | 2,444 | 36 | 2,408 | 91 | 217 | 103 | 23 | 90 | 34 | 26 | 44 | 2,693 | 526 | -- | 526 | 3,219 | -- | 526 | 3,219 | -- | | | | | | | |
| 1922 | 2,487 | 33 | 2,453 | 95 | 243 | 130 | 14 | 99 | 32 | 21 | 46 | 2,745 | 454 | -- | 454 | 3,199 | -- | 454 | 3,199 | -- | | | | | | | |
| 1921 | 2,452 | 30 | 2,422 | 144 | 242 | 86 | 47 | 109 | 35 | 17 | 44 | 2,769 | 249 | -- | 249 | 3,018 | -- | 249 | 3,018 | -- | | | | | | | |
| 1920 | 2,477 | 27 | 2,450 | 76 | 278 | 84 | 87 | 107 | 39 | 14 | 46 | 2,732 | 223 | -- | 223 | 2,955 | -- | 223 | 2,955 | -- | | | | | | | |
| 1919 | 2,554 | 22 | 2,532 | 74 | 312 | 105 | 110 | 97 | 42 | 12 | 47 | 2,804 | 174 | -- | 174 | 2,978 | -- | 174 | 2,978 | -- | | | | | | | |
| 1918 | 2,204 | 19 | 2,185 | 74 | 289 | 122 | 72 | 95 | 53 | 11 | 46 | 2,464 | 174 | -- | 174 | 2,638 | -- | 174 | 2,638 | -- | | | | | | | |
| 1917 | 1,717 | 17 | 1,431 | 75 | 251 | 120 | 29 | 102 | 53 | 10 | 43 | 1,867 | 174 | -- | 174 | 1,871 | -- | 174 | 1,871 | -- | | | | | | | |
| 1916 | 979 | 14 | 965 | 100 | 183 | 119 | 13 | 52 | 56 | 9 | 55 | 1,236 | 174 | -- | 174 | 1,410 | -- | 174 | 1,410 | -- | | | | | | | |
| 1915 | 621 | 13 | 608 | 25 | 178 | 121 | 1 | 56 | 54 | 7 | 52 | 802 | 172 | -- | 172 | 974 | -- | 172 | 974 | -- | | | | | | | |
| 1914 | 401 | 11 | 390 | 20 | 157 | 95 | 5 | 57 | 54 | 6 | 63 | 589 | 160 | -- | 160 | 750 | -- | 160 | 750 | -- | | | | | | | |
| 1913 | 304 | 9 | 294 | 8 | 118 | 101 | -- | 56 | 56 | 5 | 54 | 434 | 116 | -- | 116 | 469 | -- | 116 | 469 | -- | | | | | | | |
| 1912 | 261 | 14 | 247 | -- | 112 | 99 | -- | 13 | 57 | 4 | 49 | 371 | 89 | -- | 89 | 460 | -- | 89 | 460 | -- | | | | | | | |
| 1911 | 287 | 12 | 274 | -- | 113 | 99 | -- | 14 | 58 | 3 | 47 | 397 | 66 | -- | 66 | 463 | -- | 66 | 463 | -- | | | | | | | |
| 1910 | 276 | 11 | 265 | -- | 90 | 75 | -- | 16 | 58 | 3 | 48 | 369 | -- | -- | -- | 389 | -- | -- | 389 | -- | | | | | | | |
| 1909 | 262 | 15 | 248 | 17 | 81 | 77 | -- | 17 | 58 | 2 | 44 | 386 | -- | -- | -- | 386 | -- | -- | 386 | -- | | | | | | | |
| 1908 | 283 | 39 | 244 | 14 | 79 | 62 | -- | 18 | 60 | 1 | 42 | 378 | -- | -- | -- | 378 | -- | -- | 378 | 7 | | | | | | | |
| 1907 | 229 | 42 | 187 | 9 | 61 | 42 | -- | 19 | 63 | 1 | 46 | 324 | -- | -- | -- | 324 | -- | -- | 324 | 7 | | | | | | | |
| 1906 | 215 | 46 | 169 | 1 | 55 | 38 | -- | 17 | 63 | 1 | 46 | 296 | -- | -- | -- | 296 | -- | -- | 296 | 1 | | | | | | | |
| 1905 | 213 | 48 | 165 | 3 | 50 | 35 | -- | 15 | 62 | 1 | 64 | 309 | -- | -- | -- | 309 | -- | -- | 309 | 2 | | | | | | | |
| 1904 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Series H52-74. All governments, net general revenue by major source,¹ selected years, 1933 to 1969

(millions of dollars)

| Year ² | Taxes | | | | | | | | | | | | Privileges, licences and permits | | | | | Liquor control boards | Other government enterprises | Grants in lieu of taxes | Other revenue ⁷ | Total net revenue | |
|-------------------|------------|------------|--------------|--------|---------------|------------|-------------|-------------------------|----------------|---|--------------------|--------------------|----------------------------------|----------------|----------------|-------------------|-------|-----------------------|------------------------------|-------------------------|----------------------------|-------------------|--------|
| | Income tax | | | | General sales | Motor fuel | Other sales | Excise duties and taxes | Customs duties | Real and personal property ³ | Suc-cession duties | Other ⁴ | Total taxes | Liquor control | Motor vehicles | Natural resources | Other | | | | | | Total |
| | Corporate | Individual | Non-resident | Total | | | | | | | | | | | | | | | | | | | |
| | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 |
| 1969 | 3,701 | 7,731 | 249 | 11,681 | 3,970 | 1,020 | 293 | 894 | 818 | 3,326 | 241 | 843 | 23,085 | 89 | 363 | 638 | 155 | 1,245 | 416 | 285 | 36 | 1,672 | 26,740 |
| 1968 | 2,873 | 6,099 | 206 | 9,178 | 3,494 | 944 | 258 | 885 | 762 | 2,999 | 234 | 520 | 19,273 | 85 | 325 | 609 | 141 | 1,159 | 388 | 250 | 21 | 1,431 | 22,522 |
| 1967 | 2,417 | 5,112 | 220 | 7,749 | 3,405 | 793 | 194 | 860 | 746 | 2,681 | 211 | 358 | 16,998 | 69 | 325 | 508 | 110 | 1,012 | 363 | 231 | 26 | 1,169 | 19,798 |
| 1966 | 2,307 | 4,159 | 204 | 6,670 | 3,083 | 744 | 163 | 775 | 778 | 2,314 | 219 | 298 | 15,042 | 63 | 254 | 522 | 130 | 970 | 327 | 225 | 24 | 744 | 17,332 |
| 1965 | 2,282 | 3,472 | 170 | 5,924 | 2,731 | 680 | 114 | 740 | 686 | 1,792 | 216 | 290 | 13,172 | 62 | 244 | 520 | 104 | 931 | 298 | 220 | 23 | 748 | 15,393 |
| 1964 | 2,124 | 3,043 | 144 | 5,311 | 2,318 | 616 | 78 | 679 | 622 | 1,771 | 181 | 326 | 11,902 | 60 | 222 | 446 | 95 | 823 | 251 | 194 | 6 | 721 | 13,896 |
| 1963 | 1,787 | 2,557 | 125 | 4,469 | 1,898 | 540 | 74 | 666 | 581 | 1,683 | 176 | 215 | 10,301 | 56 | 211 | 372 | 92 | 730 | 233 | 164 | 24 | 644 | 12,096 |
| 1962 | 1,693 | 2,378 | 129 | 4,200 | 1,666 | 484 | 69 | 641 | 645 | 1,587 | 159 | 201 | 9,654 | 53 | 187 | 319 | 86 | 645 | 217 | 142 | 21 | 570 | 11,248 |
| 1961 | 1,570 | 2,137 | 112 | 3,819 | 1,485 | 450 | 64 | 624 | 535 | 1,445 | 150 | 205 | 8,777 | 51 | 182 | 300 | 80 | 613 | 197 | 155 | 11 | 529 | 10,282 |
| 1960 | 1,649 | 2,002 | 88 | 3,739 | 1,283 | 403 | 60 | 633 | 499 | 1,340 | 145 | 188 | 8,290 | 47 | 172 | 281 | 72 | 572 | - | 342 | - | 511 | 9,715 |
| 1959 | 1,483 | 1,807 | 73 | 3,363 | 1,285 | 383 | 57 | 621 | 526 | 1,205 | 145 | 163 | 7,748 | 45 | 165 | 309 | 72 | 591 | - | 321 | - | 478 | 9,138 |
| 1958 | 1,302 | 1,548 | 61 | 2,911 | 1,113 | 364 | 57 | 557 | 487 | 1,069 | 128 | 78 | 6,764 | 38 | 146 | 270 | 66 | 520 | - | 325 | - | 460 | 8,069 |
| 1957 | 1,510 | 1,676 | 64 | 3,250 | 1,115 | 347 | 52 | 549 | 498 | 982 | 124 | 69 | 6,986 | 41 | 140 | 282 | 59 | 522 | - | 283 | - | 426 | 8,217 |
| 1956 | 1,398 | 1,562 | 76 | 3,036 | 1,125 | 301 | 48 | 538 | 549 | 868 | 144 | 67 | 6,676 | 33 | 128 | 293 | 56 | 510 | - | 318 | - | 391 | 7,895 |
| 1955 | 1,135 | 1,318 | 66 | 2,519 | 994 | 270 | 46 | 510 | 481 | 771 | 139 | 75 | 5,805 | 33 | 114 | 261 | 52 | 460 | - | 235 | - | 373 | 6,873 |
| 1954 | 1,116 | 1,309 | 61 | 2,486 | 881 | 241 | 45 | 478 | 397 | 716 | 85 | 64 | 5,393 | 31 | 94 | 188 | 47 | 360 | - | 218 | - | 324 | 6,295 |
| 1953 | 1,296 | 1,278 | 54 | 2,628 | 875 | 224 | 46 | 524 | 407 | 657 | 70 | 72 | 5,503 | 32 | 88 | 198 | 43 | 361 | - | 222 | - | 368 | 6,454 |
| 1952 | 1,342 | 1,225 | 54 | 2,621 | 836 | 200 | 41 | 508 | 390 | 607 | 71 | 80 | 5,354 | 31 | 81 | - ⁶ | 201 | 313 | - | 207 | - | 362 | 6,236 |
| 1951 | 1,304 | 977 | 55 | 2,336 | 716 | 182 | 38 | 517 | 347 | 538 | 72 | 81 | 4,827 | 28 | 73 | - ⁶ | 168 | 269 | - | 187 | - | 262 | 5,545 |
| 1950 | 961 | 652 | 62 | 1,675 | 561 | 157 | 34 | 455 | 296 | 407 | 65 | 116 | 3,766 | 27 | 67 | 101 | 42 | 237 | - | 183 | - | 254 | 4,440 |
| 1949 | 707 | 622 | 48 | 1,377 | 481 | 139 | 35 | 378 | 226 | 375 | 59 | 104 | 3,174 | 26 | 58 | 83 | 39 | 206 | - | 163 | - | 247 | 3,790 |
| 1948 | 625 | 763 | 43 | 1,431 | 440 | 125 | 31 | 448 | 223 | 343 | 55 | 96 | 3,192 | 25 | 50 | 62 | 33 | 170 | - | 155 | - | 303 | 3,820 |
| 1947 | 653 | 660 | 36 | 1,349 | 416 | 114 | 19 | 446 | 293 | 311 | 62 | 80 | 3,090 | 24 | 46 | 44 | 30 | 144 | - | 149 | - | 410 | 3,793 |
| 1946 | 682 | 671 | 30 | 1,383 | 335 | 110 | 18 | 423 | 237 | 282 | 58 | 62 | 2,908 | 21 | 38 | 44 | 28 | 131 | - | 168 | - | 542 | 3,749 |
| 1945 | 645 | 687 | 28 | 1,360 | 242 | 89 | 17 | 425 | 129 | 284 | 46 | 33 | 2,625 | 20 | 32 | - ⁶ | 64 | 116 | - | 187 | - | 696 | 3,624 |
| 1943 | 741 | 700 | 27 | 1,468 | 331 | 71 | 8 | 331 | 288 | 266 | 39 | 36 | 2,838 | - ⁵ | 30 | 34 | 22 | - | - | - ⁵ | - | 249 | 3,173 |
| 1941 | 353 | 311 | 28 | 692 | 259 | 85 | 6 | 201 | 245 | 256 | 34 | 48 | 1,826 | - ⁵ | 32 | 35 | 20 | - | - | - ⁵ | - | 160 | 2,073 |
| 1939 | 89 | 61 | 11 | 161 | 145 | 53 | 3 | 87 | 107 | 249 | 28 | 49 | 882 | - ⁵ | 28 | 25 | 18 | - | - | - ⁵ | - | 124 | 1,077 |
| 1937 | 79 | 55 | 10 | 144 | 144 | 39 | 3 | 76 | 113 | 241 | 37 | 47 | 844 | - ⁵ | 26 | 26 | 18 | - | - | - ⁵ | - | 113 | 1,027 |
| 1933 | 31 | 38 | 5 | 74 | 61 | 26 | 3 | 67 | 81 | 235 | 13 | 39 | 599 | - ⁵ | 21 | 13 | 16 | - | - | - ⁵ | - | 93 | 742 |

¹ After elimination of intergovernmental transfers. Yukon and Northwest Territories are included from 1954 in provincial portion and from 1957 in municipal portion.

² Figures are for fiscal year ending nearest 31 December of year named.

³ Includes business property tax, poll tax and special assessments.

⁴ Includes hospital insurance premiums.

⁵ Included in 'other revenue'.

⁶ Included in 'other privileges, licences and permits'.

⁷ Includes sales and services, fines and penalties, postal revenue, revenue from bullion and coinage and non-revenue and surplus receipts.

Series H75-91. Federal government, net general revenue by major source, selected years, 1933 to 1969
(millions of dollars)

| Year ¹ | Taxes | | | | | | | | | | | Privileges, licences and permits | | | Government enterprises | Other revenue | Total net revenue |
|-------------------|--------------------|------------|--------------|-------|---------------|------------|-------------------------|----------------|-------------------|-------|-------------------|----------------------------------|-------|-------|------------------------|---------------|-------------------|
| | Income tax | | | | General sales | Motor fuel | Excise duties and taxes | Customs duties | Succession duties | Other | Total tax revenue | Natural resources | Other | Total | | | |
| | Corporate | Individual | Non-resident | Total | | | | | | | | | | | | | |
| | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 |
| 1969 | 2,839 | 5,588 | 249 | 8,676 | 2,294 | – | 894 | 818 | 101 | 6 | 12,789 | 7 | 21 | 27 | 247 | 470 | 13,914 |
| 1968 | 2,213 | 4,334 | 206 | 6,753 | 2,098 | – | 885 | 762 | 112 | 9 | 10,619 | 13 | 16 | 29 | 200 | 447 | 11,536 |
| 1967 | 1,821 | 3,650 | 220 | 5,691 | 2,146 | – | 860 | 746 | 102 | 12 | 9,557 | 4 | 12 | 16 | 190 | 353 | 10,327 |
| 1966 | 1,743 | 3,050 | 204 | 4,997 | 2,073 | – | 775 | 778 | 101 | – | 8,723 | 8 | 31 | 39 | 164 | 322 | 9,372 |
| 1965 | 1,759 | 2,637 | 170 | 4,566 | 1,917 | – | 740 | 686 | 108 | – | 8,018 | 12 | 27 | 39 | 157 | 371 | 8,695 |
| 1964 | 1,669 | 2,535 | 144 | 4,348 | 1,588 | – | 679 | 622 | 89 | – | 7,326 | 6 | 22 | 28 | 139 | 335 | 7,940 |
| 1963 | 1,375 | 2,168 | 125 | 3,668 | 1,278 | – | 666 | 581 | 91 | – | 6,283 | 5 | 24 | 29 | 125 | 350 | 6,855 |
| 1962 | 1,298 | 2,018 | 129 | 3,445 | 1,108 | – | 641 | 645 | 87 | – | 5,928 | 4 | 23 | 26 | 107 | 302 | 6,427 |
| 1961 | 1,302 | 2,052 | 112 | 3,466 | 1,045 | – | 624 | 535 | 85 | 1 | 5,754 | 4 | 21 | 24 | 122 | 284 | 6,249 |
| 1960 | 1,380 | 1,941 | 88 | 3,409 | 991 | – | 633 | 499 | 85 | 1 | 5,618 | 4 | 19 | 23 | 108 | 354 | 6,102 |
| 1959 | 1,234 | 1,752 | 74 | 3,060 | 1,003 | – | 621 | 526 | 88 | 1 | 5,299 | 6 | 20 | 26 | 88 | 323 | 5,736 |
| 1958 | 1,076 | 1,500 | 61 | 2,637 | 868 | – | 557 | 487 | 72 | 1 | 4,622 | 11 | 19 | 30 | 100 | 314 | 5,066 |
| 1957 | 1,296 | 1,635 | 64 | 2,995 | 879 | – | 549 | 498 | 71 | 2 | 4,994 | 4 | 17 | 21 | 78 | 302 | 5,395 |
| 1956 | 1,336 | 1,526 | 76 | 2,938 | 896 | – | 538 | 549 | 80 | 18 | 5,019 | 5 | 16 | 21 | 125 | 276 | 5,441 |
| 1955 | 1,081 | 1,288 | 66 | 2,435 | 802 | – | 510 | 481 | 67 | 17 | 4,312 | 4 | 15 | 19 | 60 | 277 | 4,668 |
| 1954 | 1,067 | 1,284 | 61 | 2,412 | 715 | – | 478 | 397 | 45 | 16 | 4,063 | 3 | 13 | 16 | 51 | 234 | 4,364 |
| 1953 | 1,247 | 1,278 | 54 | 2,579 | 733 | – | 524 | 407 | 39 | 15 | 4,297 | 3 | 11 | 14 | 61 | 278 | 4,650 |
| 1952 | 1,277 | 1,225 | 54 | 2,556 | 705 | – | 508 | 390 | 38 | 24 | 4,221 | – ³ | 17 | 17 | 47 | 290 | 4,575 |
| 1951 | 1,141 ² | 977 | 55 | 2,173 | 598 | – | 517 | 347 | 38 | 18 | 3,691 | – ³ | 16 | 16 | 40 | 189 | 3,936 |
| 1950 | 834 ² | 652 | 62 | 1,548 | 460 | – | 455 | 296 | 34 | 17 | 2,810 | 2 | 14 | 16 | 44 | 182 | 3,052 |
| 1949 | 601 ² | 622 | 48 | 1,271 | 403 | – | 378 | 226 | 30 | 15 | 2,323 | 1 | 14 | 15 | 28 | 179 | 2,545 |
| 1948 | 537 ² | 763 | 43 | 1,343 | 377 | – | 448 | 223 | 26 | 19 | 2,436 | 3 | 10 | 13 | 28 | 238 | 2,715 |
| 1947 | 591 ² | 660 | 36 | 1,287 | 372 | 2 | 446 | 293 | 31 | 21 | 2,452 | 2 | 9 | 11 | 27 | 350 | 2,840 |
| 1946 | 681 ² | 671 | 30 | 1,382 | 298 | 36 | 423 | 237 | 24 | 27 | 2,427 | 2 | 9 | 11 | 48 | 487 | 2,973 |
| 1945 | 645 ² | 687 | 28 | 1,360 | 212 | 30 | 425 | 129 | 21 | 25 | 2,202 | – ³ | 11 | 11 | 90 | 654 | 2,957 |
| 1943 | 740 ² | 698 | 27 | 1,465 | 305 | 25 | 331 | 288 | 15 | 7 | 2,436 | 1 | 5 | 6 | 50 | 91 | 2,583 |
| 1941 | 321 ² | 296 | 28 | 645 | 236 | 25 | 201 | 245 | 7 | 2 | 1,361 | 1 | 3 | 4 | 8 | 68 | 1,441 |
| 1939 | 78 | 46 | 11 | 135 | 137 | – | 87 | 107 | – | 2 | 468 | 1 | 2 | 3 | 1 | 52 | 524 |
| 1937 | 70 | 40 | 10 | 120 | 138 | – | 76 | 113 | – | 2 | 449 | – | 3 | 3 | 1 | 49 | 502 |
| 1933 | 27 | 29 | 5 | 61 | 61 | – | 67 | 81 | – | 2 | 272 | – | 3 | 3 | – | 40 | 315 |

¹ Figures are for fiscal year ending nearest 31 December of year named.

² Includes excess profits tax.

³ Included in 'other privileges, licences and permits'.

Series H92-112. Provincial governments, net general revenue by major source, selected years, 1933 to 1969
(millions of dollars)

| Year ¹ | Taxes | | | | | | | | | | Privileges, licences and permits | | | | | Own enterprises | | Other revenue | Net general revenue | Transfers from other governments (unconditional) | Total net general revenue |
|-------------------|------------|------------|-------|---------------|------------|-------------|----------------------------|-------------------|-------|-------------|----------------------------------|----------------|-------------------|-------|-------|-----------------|-----------------------|---------------|---------------------|--|---------------------------|
| | Income tax | | | General sales | Motor fuel | Other sales | Real and personal property | Succession duties | Other | Total taxes | Liquor control | Motor vehicles | Natural resources | Other | Total | Liquor boards | Other own enterprises | | | | |
| | Corporate | Individual | Total | | | | | | | | | | | | | | | | | | |
| | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 | 101 | 102 | 103 | 104 | 105 | 106 | 107 | 108 | 109 | 110 | 111 | 112 |
| 1969 | 862 | 2,142 | 3,004 | 1,675 | 1,020 | 282 | 42 | 141 | 816 | 6,979 | 89 | 363 | 631 | 55 | 1,139 | 416 | 10 | 14 | 8,923 | 970 | 9,893 |
| 1968 | 660 | 1,764 | 2,425 | 1,396 | 944 | 247 | 36 | 122 | 500 | 5,670 | 85 | 325 | 596 | 57 | 1,062 | 388 | 12 | 9 | 7,442 | 863 | 8,305 |
| 1967 | 596 | 1,462 | 2,058 | 1,260 | 792 | 182 | 35 | 109 | 338 | 4,774 | 69 | 325 | 503 | 37 | 934 | 363 | 9 | 8 | 6,256 | 786 | 7,042 |
| 1966 | 565 | 1,109 | 1,673 | 1,010 | 744 | 163 | 23 | 118 | 281 | 4,010 | 63 | 254 | 514 | 45 | 876 | 327 | 28 | 8 | 5,380 | 522 | 5,902 |
| 1965 | 523 | 834 | 1,357 | 813 | 680 | 114 | 11 | 108 | 271 | 3,354 | 62 | 244 | 508 | 42 | 856 | 298 | 26 | 6 | 4,629 | 471 | 5,101 |
| 1964 | 455 | 508 | 963 | 726 | 616 | 78 | 10 | 92 | 215 | 2,700 | 60 | 222 | 440 | 39 | 761 | 251 | 26 | 17 | 3,833 | 374 | 4,208 |
| 1963 | 412 | 389 | 801 | 562 | 539 | 70 | 9 | 86 | 198 | 2,265 | 56 | 211 | 367 | 36 | 669 | 233 | 13 | 15 | 3,260 | 259 | 3,519 |
| 1962 | 395 | 360 | 755 | 516 | 484 | 65 | 9 | 72 | 187 | 2,088 | 53 | 187 | 316 | 34 | 589 | 217 | 8 | 9 | 2,977 | 279 | 3,256 |
| 1961 | 268 | 85 | 353 | 355 | 450 | 61 | 9 | 66 | 189 | 1,482 | 51 | 182 | 296 | 32 | 561 | 197 | 7 | 18 | 2,315 | 542 | 2,857 |
| 1960 | 269 | 61 | 330 | 212 | 402 | 57 | 8 | 60 | 177 | 1,246 | 47 | 172 | 277 | 28 | 524 | 191 | | 53 | 2,014 | 538 | 2,552 |
| 1959 | 249 | 54 | 303 | 209 | 382 | 55 | 8 | 56 | 155 | 1,168 | 45 | 164 | 303 | 27 | 539 | 186 | | 52 | 1,945 | 518 | 2,463 |
| 1958 | 226 | 48 | 274 | 187 | 364 | 53 | 9 | 56 | 67 | 1,010 | 38 | 146 | 259 | 23 | 466 | 180 | | 53 | 1,709 | 467 | 2,176 |
| 1957 | 214 | 41 | 255 | 183 | 347 | 49 | 8 | 53 | 60 | 955 | 40 | 140 | 278 | 20 | 478 | 167 | | 40 | 1,640 | 382 | 2,022 |
| 1956 | 62 | 36 | 98 | 178 | 300 | 45 | 8 | 64 | 39 | 732 | 33 | 128 | 288 | 20 | 469 | 157 | | 37 | 1,395 | 395 | 1,790 |
| 1955 | 54 | 30 | 84 | 149 | 269 | 43 | 7 | 72 | 40 | 664 | 33 | 114 | 257 | 18 | 422 | 141 | | 32 | 1,259 | 352 | 1,611 |
| 1954 | 49 | 25 | 74 | 129 | 240 | 43 | 7 | 40 | 33 | 566 | 31 | 94 | 185 | 17 | 327 | 130 | | 30 | 1,053 | 359 | 1,412 |
| 1953 | 49 | — | 49 | 108 | 224 | 44 | 6 | 31 | 44 | 506 | 32 | 88 | 195 | 16 | 331 | 128 | | 28 | 993 | 341 | 1,334 |
| 1952 | 65 | — | 65 | 101 | 200 | 39 | 7 | 33 | 42 | 487 | 31 | 81 | — ² | 170 | 282 | 130 | | 25 | 924 | 334 | 1,258 |
| 1951 | 163 | — | 163 | 91 | 182 | 36 | 7 | 34 | 53 | 566 | 28 | 73 | — ² | 139 | 240 | 118 | | 25 | 949 | 127 | 1,070 |
| 1950 | 127 | — | 127 | 76 | 157 | 34 | 7 | 31 | 46 | 478 | 27 | 67 | 99 | 14 | 207 | 115 | | 28 | 828 | 123 | 951 |
| 1949 | 106 | — | 106 | 62 | 139 | 35 | 6 | 29 | 41 | 418 | 26 | 58 | 82 | 12 | 178 | 111 | | 26 | 733 | 108 | 841 |
| 1948 | 88 | — | 88 | 48 | 125 | 31 | 6 | 29 | 36 | 363 | 25 | 50 | 59 | 11 | 145 | 107 | | 27 | 642 | 103 | 745 |
| 1947 | 62 | — | 62 | 31 | 112 | 19 | 7 | 31 | 25 | 287 | 24 | 46 | 42 | 11 | 123 | 103 | | 27 | 540 | 150 | 690 |
| 1946 | 1 | — | 1 | 25 | 74 | 18 | 7 | 34 | 6 | 165 | 21 | 38 | 42 | 10 | 111 | 104 | | 21 | 401 | 101 | 502 |
| 1945 | — | — | — | 21 | 59 | 16 | 6 | 25 | 4 | 131 | 20 | 32 | — ² | 47 | 9 | 80 | | 12 | 322 | 107 | 429 |
| 1943 | — | 1 | 1 | 18 | 46 | 8 | 7 | 24 | 4 | 108 | — ³ | 30 | 33 | 10 | — | — ³ | | 70 | 251 | 110 | 361 |
| 1941 | 31 | 11 | 42 | 16 | 60 | 6 | 5 | 27 | 22 | 178 | — ³ | 32 | 34 | 9 | — | — ³ | | 49 | 302 | 37 | 339 |
| 1939 | 11 | 12 | 23 | 3 | 53 | 3 | 6 | 28 | 23 | 139 | — ³ | 28 | 24 | 9 | — | — ³ | | 36 | 236 | 22 | 258 |
| 1937 | 9 | 12 | 21 | 2 | 39 | 3 | 4 | 37 | 23 | 129 | — ³ | 26 | 25 | 9 | — | — ³ | | 32 | 221 | 24 | 245 |
| 1933 | 3 | 5 | 8 | — | 26 | 3 | 4 | 13 | 19 | 73 | — ³ | 20 | 13 | 8 | — | — ³ | | 19 | 133 | 19 | 152 |

¹ Figures are for fiscal year ending nearest 31 December of year named.

² Included in 'other privileges, licences and permits'.

³ Included in 'other revenue'.

Series H113-123. Municipal governments, net general revenue by major source, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Taxes | | | | | Non-tax revenue | | | Total tax and non-tax revenue | Subsidies from other governments ³ | Total net revenue |
|-------------------|---------------|-------------|----------------------------|-------|-------------|----------------------------------|------------------------|----------------------------|-------------------------------|---|-------------------|
| | General sales | Other sales | Real and personal property | Other | Total taxes | Privileges, licences and permits | Government enterprises | Other revenue ² | | | |
| | 113 | 114 | 115 | 116 | 117 | 118 | 119 | 120 | 121 | 122 | 123 |
| 1969 | – | 11 | 3,284 | 22 | 3,317 | 79 | 64 | 444 | 3,903 | 337 ² | 4,240 |
| 1968 | – | 11 | 2,962 | 11 | 2,984 | 68 | 59 | 434 | 3,544 | 321 ² | 3,865 |
| 1967 | – | 11 | 2,646 | 8 | 2,667 | 62 | 58 | 429 | 3,215 | 283 ² | 3,498 |
| 1966 | – | – | 2,291 | 17 | 2,308 | 55 | 57 | 158 | 2,579 | 280 ² | 2,859 |
| 1965 | – | – | 1,781 | 19 | 1,800 | 36 | 62 | 171 | 2,069 | 222 | 2,291 |
| 1964 | 5 | – | 1,760 | 111 | 1,876 | 34 | 35 | 178 | 2,123 | 190 | 2,312 |
| 1963 | 58 | 3 | 1,674 | 17 | 1,753 | 32 | 50 | 146 | 1,981 | 112 | 2,093 |
| 1962 | 42 | 3 | 1,578 | 14 | 1,639 | 29 | 48 | 129 | 1,844 | 110 | 1,942 |
| 1961 | 85 | 3 | 1,437 | 15 | 1,540 | 28 | 37 | 113 | 1,718 | 106 | 1,824 |
| 1960 | 82 | 4 | 1,331 | 7 | 1,424 | 25 | 41 | 104 | 1,594 | 99 | 1,693 |
| 1959 | 74 | 3 | 1,196 | 8 | 1,281 | 25 | 45 | 103 | 1,454 | 91 | 1,545 |
| 1958 | 58 | 4 | 1,060 | 10 | 1,132 | 24 | 45 | 93 | 1,294 | 85 | 1,379 |
| 1957 | 53 | 3 | 974 | 7 | 1,037 | 22 | 37 | 84 | 1,180 | 74 | 1,254 |
| 1956 | 51 | 3 | 860 | 10 | 924 | 20 | 35 | 78 | 1,057 | 52 | 1,109 |
| 1955 | 43 | 3 | 764 | 18 | 828 | 19 | 32 | 64 | 943 | 45 | 988 |
| 1954 | 37 | 2 | 709 | 15 | 763 | 17 | 36 | 60 | 876 | 42 | 918 |
| 1953 | 34 | 2 | 651 | 13 | 700 | 16 | 33 | 62 | 811 | 30 | 841 |
| 1952 | 30 | 2 | 600 | 14 | 646 | 14 | 30 | 47 | 737 | 29 | 766 |
| 1951 | 27 | 2 | 531 | 10 | 570 | 13 | 29 | 48 | 660 | 24 | 684 |
| 1950 | 25 | – | 400 | 53 | 478 | 14 | 24 | 44 | 560 | 15 | 575 |
| 1949 | 16 | – | 369 | 48 | 433 | 13 | 24 | 42 | 512 | 9 | 521 |
| 1948 | 15 | – | 337 | 41 | 393 | 12 | 20 | 38 | 463 | 8 | 471 |
| 1947 | 13 | – | 304 | 34 | 351 | 10 | 19 | 33 | 413 | 6 | 419 |
| 1946 | 12 | – | 275 | 29 | 316 | 9 | 16 | 34 | 375 | 7 | 382 |
| 1945 | 9 | 1 | 278 | 4 | 292 | 6 | 17 | 30 | 345 | 6 | 351 |
| 1943 | 8 | – | 260 | 25 | 293 | 8 | 14 | 26 | 341 | 7 | 348 |
| 1941 | 7 | – | 251 | 24 | 286 | 8 | 12 | 25 | 331 | 3 | 334 |
| 1939 | 5 | – | 243 | 23 | 275 | 7 | 10 | 25 | 317 | 5 | 322 |
| 1937 | 4 | – | 237 | 21 | 266 | 6 | 9 | 23 | 304 | 3 | 307 |
| 1933 | – | – | 231 | 18 | 253 | 5 | 6 | 30 | 294 | – | 294 |

¹ Figures are for fiscal year ending nearest 31 December of year named.

² Includes sales and services, fines and penalties.

³ Includes grants in lieu of taxes on federal and provincial enterprises.

Series H124-135. Provincial governments, total net general revenue, by province, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total ² |
|-------------------|-------------------|----------------------------|----------------|------------------|--------|---------|----------|-------------------|---------|---------------------|---|--------------------|
| | 124 | 125 | 126 | 127 | 128 | 129 | 130 | 131 | 132 | 133 | 134 | 135 |
| 1969 | 221 | 46 | 302 | 287 | 2,962 | 3,525 | 408 | 346 | 742 | 1,025 | 30 | 9,893 |
| 1968 | 195 | 39 | 233 | 239 | 2,636 | 2,777 | 336 | 343 | 651 | 833 | 21 | 8,305 |
| 1967 | 167 | 34 | 213 | 213 | 2,291 | 2,304 | 293 | 313 | 503 | 696 | 16 | 7,042 |
| 1966 | 128 | 28 | 167 | 153 | 1,820 | 1,977 | 222 | 293 | 469 | 634 | 12 | 5,902 |
| 1965 | 112 | 25 | 150 | 128 | 1,600 | 1,603 | 199 | 266 | 453 | 554 | 10 | 5,101 |
| 1964 | 94 | 21 | 129 | 109 | 1,240 | 1,358 | 162 | 236 | 383 | 464 | 9 | 4,208 |
| 1963 | 81 | 19 | 114 | 95 | 948 | 1,182 | 136 | 217 | 320 | 398 | 8 | 3,519 |
| 1962 | 76 | 19 | 114 | 90 | 865 | 1,095 | 131 | 201 | 294 | 364 | 7 | 3,256 |
| 1961 | 69 | 18 | 102 | 84 | 758 | 927 | 118 | 157 | 273 | 346 | 4 | 2,857 |
| 1960 | 64 | 16 | 92 | 87 | 641 | 833 | 104 | 149 | 246 | 320 | – | 2,552 |
| 1959 | 60 | 14 | 90 | 77 | 605 | 778 | 100 | 146 | 279 | 314 | – | 2,463 |
| 1958 | 62 | 13 | 76 | 71 | 557 | 647 | 77 | 141 | 236 | 296 | – | 2,176 |
| 1957 | 39 | 9 | 64 | 62 | 515 | 595 | 74 | 136 | 246 | 282 | – | 2,022 |
| 1956 | 37 | 8 | 58 | 57 | 446 | 482 | 66 | 122 | 241 | 273 | – | 1,790 |
| 1955 | 33 | 8 | 54 | 53 | 413 | 432 | 59 | 103 | 225 | 231 | – | 1,611 |
| 1954 | 33 | 8 | 51 | 51 | 339 | 399 | 57 | 99 | 175 | 200 | – | 1,412 |
| 1953 | 32 | 8 | 49 | 49 | 299 | 371 | 56 | 98 | 186 | 186 | – | 1,334 |
| 1952 | 32 | 7 | 47 | 47 | 285 | 365 | 55 | 91 | 144 | 185 | – | 1,258 |
| 1951 | 25 | 6 | 39 | 41 | 277 | 304 | 46 | 75 | 106 | 157 | – | 1,076 |
| 1950 | 21 | 5 | 36 | 32 | 239 | 266 | 41 | 67 | 105 | 139 | – | 951 |
| 1949 | 18 | 5 | 34 | 30 | 207 | 236 | 38 | 61 | 88 | 124 | – | 841 |
| 1948 | – | 5 | 33 | 28 | 203 | 220 | 36 | 56 | 63 | 101 | – | 745 |
| 1947 | – | 5 | 32 | 29 | 194 | 223 | 34 | 53 | 48 | 72 | – | 690 |
| 1946 | – | 4 | 22 | 20 | 151 | 151 | 23 | 37 | 36 | 58 | – | 502 |
| 1945 | – | 3 | 19 | 16 | 119 | 134 | 22 | 35 | 34 | 47 | – | 429 |
| 1943 | – | 2 | 17 | 12 | 97 | 117 | 19 | 31 | 27 | 39 | – | 361 |
| 1941 | – | 2 | 14 | 11 | 94 | 111 | 19 | 25 | 25 | 38 | – | 339 |
| 1939 | – | 2 | 12 | 8 | 60 | 87 | 16 | 21 | 20 | 32 | – | 258 |
| 1937 | – | 2 | 10 | 7 | 57 | 87 | 15 | 17 | 19 | 31 | – | 245 |
| 1933 | – | 1 | 7 | 5 | 31 | 52 | 13 | 12 | 12 | 19 | – | 152 |

¹ Figures are for fiscal year ending nearest 31 December of year named.

² Includes unconditional transfers from Government of Canada.

Series H136-147. Municipal governments, total net general revenue, by province, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Newfound-land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat-chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total ² |
|-------------------|---------------|----------------------|-------------|---------------|--------|---------|----------|---------------|---------|------------------|---|--------------------|
| | 136 | 137 | 138 | 139 | 140 | 141 | 142 | 143 | 144 | 145 | 146 | 147 |
| 1969 | 18 | 9 | 95 | 35 | 1,135 | 1,760 | 192 | 202 | 370 | 420 | 3 | 4,240 |
| 1968 | 21 | 8 | 85 | 35 | 1,064 | 1,590 | 173 | 186 | 338 | 364 | 3 | 3,865 |
| 1967 | 15 | 7 | 77 | 30 | 957 | 1,462 | 151 | 176 | 294 | 327 | 2 | 3,498 |
| 1966 | 12 | 5 | 66 | 56 | 774 | 1,142 | 130 | 141 | 243 | 288 | 1 | 2,859 |
| 1965 | 10 | 5 | 61 | 55 | 402 | 1,027 | 120 | 129 | 225 | 256 | 1 | 2,291 |
| 1964 | 10 | 5 | 57 | 53 | 584 | 942 | 111 | 122 | 205 | 223 | 1 | 2,312 |
| 1963 | 8 | 4 | 54 | 48 | 485 | 874 | 104 | 113 | 196 | 205 | 1 | 2,093 |
| 1962 | 7 | 4 | 51 | 45 | 443 | 809 | 97 | 107 | 185 | 193 | 1 | 1,942 |
| 1961 | 7 | 4 | 46 | 41 | 438 | 749 | 90 | 102 | 170 | 177 | 1 | 1,824 |
| 1960 | 6 | 3 | 43 | 40 | 412 | 694 | 79 | 96 | 153 | 167 | – | 1,693 |
| 1959 | 6 | 3 | 39 | 36 | 383 | 628 | 73 | 88 | 138 | 151 | – | 1,545 |
| 1958 | 5 | 3 | 36 | 33 | 326 | 562 | 68 | 83 | 127 | 136 | – | 1,379 |
| 1957 | 4 | 2 | 34 | 30 | 293 | 519 | 64 | 78 | 112 | 118 | – | 1,254 |
| 1956 | 4 | 2 | 30 | 26 | 267 | 453 | 59 | 71 | 97 | 100 | – | 1,109 |
| 1955 | 3 | 2 | 27 | 24 | 239 | 400 | 53 | 66 | 87 | 87 | – | 988 |
| 1954 | 3 | 2 | 25 | 22 | 226 | 360 | 49 | 62 | 85 | 84 | – | 918 |
| 1953 | 2 | 2 | 24 | 21 | 217 | 319 | 46 | 57 | 76 | 77 | – | 841 |
| 1952 | 2 | 2 | 23 | 19 | 193 | 293 | 45 | 51 | 68 | 70 | – | 766 |
| 1951 | 2 | 1 | 20 | 16 | 182 | 254 | 42 | 46 | 58 | 63 | – | 684 |
| 1950 | – | – | – | – | – | – | – | – | – | – | – | 575 |
| 1949 | – | – | – | – | – | – | – | – | – | – | – | 521 |
| 1948 | – | – | – | – | – | – | – | – | – | – | – | 471 |
| 1947 | – | – | – | – | – | – | – | – | – | – | – | 419 |
| 1946 | – | – | – | – | – | – | – | – | – | – | – | 382 |
| 1945 | – | 1 | 12 | 9 | 100 | 125 | 23 | 27 | 26 | 28 | – | 351 |
| 1943 | – | 1 | 11 | 8 | 94 | 128 | 22 | 30 | 27 | 27 | – | 348 |
| 1941 | – | – | 10 | 8 | 92 | 133 | 21 | 22 | 23 | 25 | – | 334 |
| 1939 | – | – | 10 | 7 | 84 | 131 | 21 | 22 | 23 | 24 | – | 322 |
| 1937 | – | – | 9 | 6 | 81 | 133 | 20 | 15 | 21 | 22 | – | 307 |
| 1933 | – | – | 9 | 5 | 73 | 128 | 19 | 17 | 20 | 23 | – | 294 |

¹ Figures are for fiscal year ending nearest 31 December of year named.

² Includes unconditional transfers from provincial governments.

Series H148-160. All governments, net general expenditure by major function,¹ selected years, 1933 to 1969

(millions of dollars)

| Year ² | Defence and mutual aid | Veterans pensions and benefits | Health | Social welfare | Education | Trans- portation and communi- cation | Natural resources and primary industries | Debt charges | General govern- ment | Protection of persons and property | Inter- national co-opera- tion and assistance | Other | Net general expendi- ture ⁴ |
|-------------------|---------------------------------|---|--------|-------------------|-----------|--|--|-----------------|----------------------------|--|---|-------|---|
| | 148 | 149 | 150 | 151 | 152 | 153 | 154 | 155 | 156 | 157 | 158 | 159 | 160 |
| 1969 | 1,815 | 424 | 3,386 | 4,015 | 5,554 | 2,462 | 1,348 | 1,845 | 1,443 | 1,227 | 181 | 2,818 | 26,822 |
| 1968 | 1,797 | 428 | 2,591 | 3,677 | 4,807 | 2,341 | 1,084 | 1,779 | 1,335 | 1,089 | 149 | 2,729 | 23,805 |
| 1967 | 1,784 | 401 | 2,276 | 3,244 | 4,201 | 2,210 | 1,040 | 1,535 | 1,043 | 972 | 167 | 2,150 | 21,487 |
| 1966 | 1,664 | 392 | 1,903 | 2,641 | 3,481 | 2,261 | 901 | 1,355 | 946 | 841 | 212 | 2,130 | 18,727 |
| 1965 | 1,572 | 372 | 1,570 | 2,385 | 2,615 | 2,035 | 731 | 1,258 | 771 | 744 | 126 | 1,731 | 15,909 |
| 1964 | 1,562 | 356 | 1,414 | 2,246 | 2,450 | 1,772 | 624 | 1,147 | 643 | 648 | 108 | 1,466 | 14,435 |
| 1963 | 1,717 | 336 | 1,239 | 2,023 | 2,184 | 1,645 | 629 | 1,146 | 641 | 570 | 75 | 1,281 | 13,485 |
| 1962 | 1,595 | 338 | 1,153 | 1,904 | 2,141 | 1,525 | 549 | 1,035 | 600 | 537 | 57 | 1,268 | 12,701 |
| 1961 | 1,647 | 337 | 1,032 | 1,741 | 1,820 | 1,435 | 605 | 880 | 571 | 487 | 67 | 1,137 | 11,760 |
| 1960 | 1,534 | 296 | 841 | 1,629 | 1,579 | 1,452 | 567 | 817 | 532 | 448 | 82 | 1,007 | 10,784 |
| 1959 | 1,542 | 293 | 732 | 1,506 | 1,330 | 1,402 | 460 | 830 | 492 | 414 | 80 | 895 | 9,976 |
| 1958 | 1,664 | 295 | 535 | 1,427 | 1,108 | 1,259 | 421 | 702 | 478 | 380 | 63 | 827 | 9,159 |
| 1957 | 1,706 | 288 | 445 | 1,247 | 1,043 | 1,166 | 330 | 640 | 491 | 345 | 53 | 783 | 8,537 |
| 1956 | 1,819 | 261 | 394 | 1,073 | 841 | 1,004 | 288 | 593 | 487 | 309 | 35 | 705 | 7,809 |
| 1955 | 1,759 | 245 | 369 | 1,020 | 746 | 843 | 281 | 543 | 362 | 282 | 33 | 543 | 7,026 |
| 1954 | 1,724 | 233 | 354 | 970 | 680 | 711 | 275 | 539 | 334 | 261 | 27 | 572 | 6,680 |
| 1953 | 1,817 | 232 | 310 | 912 | 632 | 675 | 276 | 520 | 333 | 235 | 29 | 506 | 6,477 |
| 1952 | 1,917 | 234 | 290 | 869 | 571 | 657 | 259 | 497 | 277 | 215 | 12 | 483 | 6,281 |
| 1951 | 1,417 | 209 | 256 | 662 | 498 | 544 | 204 | 526 | 340 | 204 | 30 | 469 | 5,359 |
| 1950 | 607 | 210 | 232 | 638 | 442 | 474 | 192 | 464 | 236 | 83 | 17 | 544 | 4,139 |
| 1949 | 385 | 229 | 209 | 596 | 392 | 461 | 186 | 472 | 156 | 73 | 11 | 612 | 3,782 |
| 1948 | 269 | 270 | 154 | 506 | 342 | 429 | 173 | 475 | 138 | 60 | 9 | 514 | 3,339 |
| 1947 | 195 | 335 | 113 | 466 | 273 | 345 | 163 | 499 | 110 | 50 | 25 | 523 | 3,097 |
| 1946 | 466 | 602 | 84 | 416 | 225 | 255 | 174 | 512 | 95 | 42 | 2 | 484 | 3,357 |
| 1945 | 2,517 | 406 | 68 | 307 | 186 | 172 | 176 | 489 | 124 | 98 | 159 | 981 | 5,683 |
| 1943 | 4,016 | 65 | 52 | 125 | 151 | 293 | 118 | 323 | - ³ | - ³ | - | 429 | 5,572 |
| 1941 | 1,253 | 56 | 47 | 104 | 138 | 128 | 139 | 256 | - ³ | - ³ | - | 255 | 2,376 |
| 1939 | 127 | 55 | 47 | 161 | 129 | 163 | 98 | 266 | - ³ | - ³ | - | 231 | 1,277 |
| 1937 | 33 | 53 | 42 | 194 | 117 | 160 | 63 | 273 | - ³ | - ³ | - | 208 | 1,143 |
| 1933 | 15 | 51 | 35 | 133 | 107 | 89 | 34 | 299 | - ³ | - ³ | - | 187 | 950 |

¹ After elimination of intergovernmental transfers. The Yukon Territory and the Northwest Territories are included from 1954 in provincial portion and from 1957 in municipal portion.

² Figures are for fiscal year ending nearest 31 December of year named.

³ Included in 'other' expenditure.

⁴ This is the sum of net general expenditures in the federal, provincial and municipal tables which follow.

Series H161-175. Federal government, net general expenditure by major function, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Defence and mutual aid | Veterans pensions and benefits | Health | Social welfare | Education | Trans- portation and communi- cation | Natural re- sources and primary indus- tries | Debt charges | General govern- ment | Pro- tection of persons and property | Inter- national co-oper- ation and assis- tance | Other | Net general expen- diture | Uncondi- tional trans- fers | Total net expendi- ture |
|-------------------|---------------------------------|---|------------------|--------------------|------------------|--|--|-----------------|----------------------------|---|---|-------|------------------------------------|--------------------------------------|----------------------------------|
| | 161 | 162 | 163 | 164 | 165 | 166 | 167 | 168 | 169 | 170 | 171 | 172 | 173 | 174 | 175 |
| 1969 | 1,815 | 424 | 1,026 | 3,165 | 638 | 575 | 909 | 1,115 | 736 | 274 | 181 | 1,613 | 12,472 | 1,000 | 13,472 |
| 1968 | 1,797 | 428 | 737 | 2,852 | 589 | 593 | 690 | 1,074 | 688 | 245 | 149 | 1,458 | 11,300 | 928 | 12,228 |
| 1967 | 1,784 | 401 | 618 | 2,580 | 453 | 657 | 682 | 940 | 475 | 219 | 167 | 1,304 | 10,281 | 792 | 11,073 |
| 1966 | 1,664 | 392 | 510 | 2,096 | 431 | 669 | 543 | 903 | 428 | 189 | 212 | 1,133 | 9,169 | 563 | 9,732 |
| 1965 | 1,572 | 372 | 426 ² | 1,872 ² | 289 ² | 598 | 444 | 897 | 340 | 163 | 126 | 922 | 8,022 | 511 | 8,533 |
| 1964 | 1,562 | 356 | 536 | 1,843 ³ | 216 | 531 | 381 | 791 | 267 | 138 | 108 | 796 | 7,524 | 392 | 7,916 |
| 1963 | 1,717 | 336 | 492 | 1,666 | 206 | 450 | 421 | 823 | 299 | 99 | 75 | 676 | 7,260 | 292 | 7,552 |
| 1962 | 1,595 | 338 | 425 | 1,565 | 275 | 435 | 357 | 755 | 290 | 95 | 57 | 672 | 6,858 | 310 | 7,168 |
| 1961 | 1,647 | 337 | 366 | 1,424 | 94 | 430 | 403 | 689 | 287 | 88 | 67 | 620 | 6,454 | 568 | 7,022 |
| 1960 | 1,534 | 296 | 267 | 1,328 | 65 | 377 | 366 | 654 | 266 | 79 | 82 | 556 | 5,870 | 565 | 6,435 |
| 1959 | 1,542 | 293 | 227 | 1,262 | 69 | 376 | 286 | 657 | 252 | 76 | 80 | 524 | 5,644 | 544 | 6,188 |
| 1958 | 1,665 | 295 | 130 | 1,202 | 65 | 329 | 263 | 546 | 262 | 73 | 63 | 509 | 5,402 | 490 | 5,892 |
| 1957 | 1,706 | 288 | 62 | 1,047 | 97 | 282 | 183 | 500 | 299 | 65 | 53 | 475 | 5,057 | 401 | 5,458 |
| 1956 | 1,820 | 261 | 62 | 896 | 39 | 216 | 156 | 471 | 316 | 61 | 35 | 430 | 4,763 | 406 | 5,169 |
| 1955 | 1,760 | 245 | 57 | 853 | 25 | 174 | 159 | 438 | 208 | 52 | 33 | 311 | 4,315 | 359 | 4,674 |
| 1954 | 1,724 | 233 | 54 | 817 | 22 | 164 | 168 | 432 | 200 | 55 | 27 | 313 | 4,209 | 363 | 4,572 |
| 1953 | 1,817 | 232 | 49 | 782 | 20 | 153 | 172 | 422 | 208 | 47 | 29 | 306 | 4,237 | 345 | 4,582 |
| 1952 | 1,917 | 234 | 46 | 747 | 19 | 141 | 162 | 400 | 167 | 45 | 12 | 301 | 4,191 | 341 | 4,532 |
| 1951 | 1,417 | 209 | 42 | 545 | 19 | 120 | 117 | 432 | 240 | 41 | 30 | 308 | 3,520 | 129 | 3,649 |
| 1950 | 607 | 210 | 34 | 477 | 13 | 114 | 120 | 377 | 199 | 32 | 17 | 332 | 2,532 | 125 | 2,657 |
| 1949 | 385 | 229 | 29 | 445 | 12 | 105 | 126 | 388 | 123 | 27 | 11 | 421 | 2,301 | 104 | 2,405 |
| 1948 | 269 | 270 | 19 | 386 | 12 | 84 | 98 | 395 | 104 | 25 | 9 | 338 | 2,009 | 102 | 2,111 |
| 1947 | 195 | 335 | 9 | 365 | 14 | 66 | 103 | 420 | 82 | 21 | 25 | 367 | 2,002 | 156 | 2,158 |
| 1946 | 466 | 602 | 6 | 333 | 19 | 53 | 128 | 429 | 74 | 18 | 2 | 358 | 2,488 | 109 | 2,597 |
| 1945 | 2,517 | 406 | 5 | 250 | 8 | 46 | 139 | 404 | 62 | 34 | 159 | 933 | 4,963 | 113 | 5,076 |
| 1943 | 4,016 | 65 | 2 | 67 | 7 | 205 | 88 | 222 | 217 | 14 | — | 67 | 4,970 | 110 | 5,080 |
| 1941 | 1,253 | 56 | 1 | 47 | 9 | 27 | 107 | 146 | 57 | 13 | — | 56 | 1,772 | 35 | 1,807 |
| 1939 | 127 | 55 | 1 | 58 | 4 | 46 | 68 | 153 | 46 | 11 | — | 48 | 617 | 19 | 636 |
| 1937 | 33 | 53 | 1 | 73 | 3 | 31 | 34 | 166 | 38 | 10 | — | 45 | 487 | 21 | 508 |
| 1933 | 15 | 51 | 1 | 45 | 2 | 28 | 17 | 189 | 31 | 10 | — | 40 | 429 | 15 | 444 |

¹ Figures are for fiscal year ending nearest 31 December of year named. Figures in body of table include federal conditional transfers to other levels.

² Quebec opted out of certain programs, beginning in 1965, taking tax points instead of federal transfers.

³ Includes \$59 million representing expenditure on winter works projects.

Series H176-187. Provincial governments, net general expenditure by major function, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Health | Social welfare | Education | Transportation and communication | Natural resources and primary industries | Debt charges | General | Protection of persons and property | Other | Net general expenditure | Unconditional transfers to municipalities | Total net expenditure |
|-------------------|--------|----------------|-----------|----------------------------------|--|--------------|----------------|------------------------------------|-------|-------------------------|---|-----------------------|
| | 176 | 177 | 178 | 179 | 180 | 181 | 182 | 183 | 184 | 185 | 186 | 187 |
| 1969 | 2,272 | 761 | 3,158 | 1,295 | 439 | 238 | 394 | 459 | 539 | 9,555 | 324 | 9,879 |
| 1968 | 1,830 | 741 | 2,677 | 1,232 | 393 | 221 | 332 | 382 | 374 | 8,182 | 290 | 8,472 |
| 1967 | 1,625 | 605 | 2,371 | 1,214 | 358 | 152 | 302 | 313 | 254 | 7,194 | 259 | 7,453 |
| 1966 | 1,342 | 489 | 1,867 | 1,140 | 358 | 128 | 286 | 268 | 254 | 6,132 | 219 | 6,351 |
| 1965 | 1,070 | 456 | 1,483 | 1,001 | 287 | 128 | 212 | 226 | 214 | 5,087 | 200 | 5,289 |
| 1964 | 820 | 353 | 1,243 | 855 | 243 | 135 | 178 | 189 | 176 | 4,192 | 165 | 4,357 |
| 1963 | 692 | 310 | 1,089 | 790 | 208 | 123 | 154 | 172 | 133 | 3,671 | 79 | 3,750 |
| 1962 | 655 | 292 | 988 | 711 | 192 | 103 | 142 | 158 | 117 | 3,358 | 77 | 3,435 |
| 1961 | 600 | 275 | 841 | 659 | 202 | 84 | 135 | 141 | 100 | 3,037 | 71 | 3,108 |
| 1960 | 508 | 257 | 698 | 713 | 201 | 67 | 125 | 136 | 93 | 2,798 | 70 | 2,868 |
| 1959 | 436 | 206 | 602 | 680 | 174 | 57 | 110 | 126 | 86 | 2,477 | 66 | 2,543 |
| 1958 | 330 | 191 | 521 | 622 | 158 | 55 | 95 | 116 | 76 | 2,164 | 61 | 2,225 |
| 1957 | 301 | 168 | 452 | 587 | 147 | 55 | 83 | 108 | 78 | 1,979 | 54 | 2,033 |
| 1956 | 261 | 143 | 362 | 561 | 132 | 55 | 70 | 92 | 54 | 1,730 | 41 | 1,771 |
| 1955 | 246 | 134 | 333 | 447 | 122 | 55 | 65 | 82 | 53 | 1,537 | 36 | 1,573 |
| 1954 | 234 | 124 | 274 | 371 | 107 | 57 | 55 | 78 | 47 | 1,347 | 37 | 1,384 |
| 1953 | 209 | 103 | 234 | 353 | 102 | 53 | 52 | 77 | 44 | 1,227 | 30 | 1,257 |
| 1952 | 192 | 95 | 221 | 367 | 94 | 57 | 48 | 67 | 39 | 1,180 | 27 | 1,207 |
| 1951 | 174 | 92 | 196 | 299 | 85 | 57 | 45 | 61 | 41 | 1,050 | 23 | 1,073 |
| 1950 | 158 | 87 | 183 | 250 | 72 | 52 | 37 | 51 | 35 | 925 | 16 | 941 |
| 1949 | 143 | 80 | 160 | 254 | 60 | 53 | 33 | 46 | 33 | 862 | 14 | 876 |
| 1948 | 102 | 62 | 142 | 255 | 75 | 52 | 34 | 35 | 28 | 785 | 13 | 798 |
| 1947 | 78 | 54 | 124 | 207 | 60 | 49 | 28 | 29 | 19 | 648 | 8 | 656 |
| 1946 | 57 | 44 | 88 | 135 | 46 | 51 | 21 | 24 | 12 | 478 | 9 | 487 |
| 1945 | 42 | 41 | 70 | 78 | 37 | 56 | 22 | 21 | 9 | 376 | 9 | 385 |
| 1943 | 35 | 33 | 50 | 55 | 30 | 60 | - ² | - ² | 38 | 301 | 3 | 304 |
| 1941 | 30 | 34 | 43 | 71 | 32 | 63 | - ² | - ² | 38 | 311 | 3 | 314 |
| 1939 | 30 | 68 | 38 | 89 | 30 | 61 | - ² | - ² | 39 | 355 | 5 | 360 |
| 1937 | 26 | 82 | 33 | 101 | 29 | 54 | - ² | - ² | 35 | 360 | 3 | 363 |
| 1933 | 19 | 46 | 28 | 34 | 17 | 50 | - ² | - ² | 25 | 219 | - | 219 |

¹ Figures are for fiscal year ending nearest 31 December of year named. Figures in body of table include provincial conditional transfers to municipalities.

² Included in 'other expenditure'

Series H188-196. Municipal governments, net general expenditure by major function, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Health | Social welfare | Education | Transportation and communication | Debt charges ² | General government | Protection of persons and property | Other | Net general expenditure |
|-------------------|------------|----------------|------------|----------------------------------|---------------------------|--------------------|------------------------------------|------------|-------------------------|
| | 188 | 189 | 190 | 191 | 192 | 193 | 194 | 195 | 196 |
| 1969 | 88 | 89 | 1,758 | 592 | 492 | 313 | 494 | 969 | 4,795 |
| 1968 | 24 | 84 | 1,540 | 516 | 483 | 315 | 462 | 900 | 4,324 |
| 1967 | 33 | 59 | 1,377 | 339 | 442 | 267 | 440 | 1,034 | 4,011 |
| 1966 | 51 | 56 | 1,183 | 452 | 325 | 232 | 384 | 743 | 3,426 |
| 1965 | 73 | 56 | 843 | 436 | 223 | 219 | 355 | 594 | 2,799 |
| 1964 | 58 | 50 | 991 | 387 | 220 | 198 | 321 | 514 | 2,739 |
| 1963 | 55 | 46 | 888 | 404 | 201 | 189 | 299 | 471 | 2,553 |
| 1962 | 73 | 47 | 878 | 380 | 177 | 169 | 283 | 478 | 2,485 |
| 1961 | 66 | 42 | 826 | 346 | 166 | 149 | 258 | 417 | 2,270 |
| 1960 | 66 | 44 | 765 | 361 | 145 | 141 | 232 | 357 | 2,111 |
| 1959 | 68 | 38 | 658 | 346 | 118 | 129 | 212 | 284 | 1,853 |
| 1958 | 75 | 34 | 522 | 309 | 101 | 121 | 191 | 241 | 1,594 |
| 1957 | 81 | 32 | 494 | 296 | 85 | 109 | 172 | 229 | 1,498 |
| 1956 | 70 | 34 | 440 | 226 | 67 | 101 | 156 | 221 | 1,315 |
| 1955 | 65 | 33 | 388 | 221 | 50 | 89 | 148 | 179 | 1,173 |
| 1954 | 65 | 29 | 384 | 176 | 50 | 78 | 128 | 212 | 1,122 |
| 1953 | 52 | 27 | 378 | 167 | 45 | 73 | 111 | 157 | 1,010 |
| 1952 | 52 | 27 | 331 | 147 | 39 | 62 | 103 | 146 | 907 |
| 1951 | 41 | 25 | 283 | 123 | 36 | 55 | 102 | 122 | 787 |
| 1950 | 40 | 74 | 246 | 110 | 35 | - ³ | - ³ | 177 | 682 |
| 1949 | 37 | 71 | 220 | 102 | 31 | - ³ | - ³ | 158 | 619 |
| 1948 | 33 | 58 | 188 | 90 | 28 | - ³ | - ³ | 148 | 545 |
| 1947 | 26 | 47 | 135 | 72 | 30 | - ³ | - ³ | 137 | 447 |
| 1946 | 21 | 39 | 118 | 67 | 32 | - ³ | - ³ | 114 | 391 |
| 1945 | 21 | 16 | 108 | 48 | 29 | 40 | 43 | 39 | 344 |
| 1943 | 15 | 25 | 94 | 33 | 41 | - ³ | - ³ | 94 | 302 |
| 1941 | 16 | 23 | 86 | 30 | 47 | - ³ | - ³ | 92 | 294 |
| 1939 | 16 | 35 | 87 | 28 | 52 | - ³ | - ³ | 88 | 306 |
| 1937 | 15 | 39 | 81 | 28 | 53 | - ³ | - ³ | 82 | 298 |
| 1933 | 15 | 42 | 77 | 27 | 60 | - ³ | - ³ | 82 | 303 |

¹ Figures are for fiscal year ending nearest 31 December of year named.

² Includes school debenture debt charges in all years.

³ Included in 'other expenditure'.

Series H197-208. Provincial governments, total net general expenditure, by province, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total ² |
|-------------------|-------------------|----------------------------|----------------|------------------|--------|---------|----------|-------------------|---------|---------------------|---|--------------------|
| | 197 | 198 | 199 | 200 | 201 | 202 | 203 | 204 | 205 | 206 | 207 | 208 |
| 1969 | 245 | 47 | 323 | 288 | 3,154 | 3,368 | 379 | 340 | 761 | 933 | 39 | 9,879 |
| 1968 | 242 | 39 | 274 | 273 | 2,684 | 2,887 | 325 | 331 | 655 | 736 | 29 | 8,472 |
| 1967 | 237 | 36 | 224 | 250 | 2,448 | 2,390 | 280 | 306 | 597 | 663 | 21 | 7,453 |
| 1966 | 221 | 38 | 182 | 171 | 2,116 | 1,936 | 237 | 297 | 548 | 590 | 17 | 6,353 |
| 1965 | 131 | 30 | 155 | 131 | 1,853 | 1,593 | 215 | 251 | 380 | 539 | 13 | 5,289 |
| 1964 | 126 | 24 | 132 | 117 | 1,437 | 1,381 | 185 | 226 | 311 | 407 | 10 | 4,357 |
| 1963 | 105 | 22 | 125 | 112 | 1,097 | 1,240 | 162 | 209 | 276 | 392 | 9 | 3,750 |
| 1962 | 101 | 23 | 113 | 101 | 952 | 1,172 | 146 | 179 | 282 | 357 | 9 | 3,435 |
| 1961 | 84 | 19 | 108 | 95 | 848 | 1,037 | 137 | 159 | 279 | 339 | 5 | 3,108 |
| 1960 | 75 | 15 | 112 | 95 | 749 | 937 | 137 | 150 | 266 | 332 | – | 2,868 |
| 1959 | 65 | 20 | 92 | 80 | 601 | 898 | 128 | 142 | 234 | 283 | – | 2,543 |
| 1958 | 62 | 14 | 86 | 71 | 533 | 742 | 98 | 137 | 215 | 267 | – | 2,225 |
| 1957 | 48 | 11 | 74 | 63 | 493 | 657 | 76 | 124 | 199 | 288 | – | 2,033 |
| 1956 | 44 | 10 | 71 | 59 | 434 | 552 | 63 | 110 | 170 | 258 | – | 1,771 |
| 1955 | 42 | 10 | 58 | 54 | 400 | 489 | 52 | 101 | 159 | 208 | – | 1,573 |
| 1954 | 39 | 9 | 53 | 51 | 350 | 421 | 49 | 96 | 138 | 178 | – | 1,384 |
| 1953 | 33 | 7 | 51 | 48 | 311 | 384 | 47 | 86 | 118 | 172 | – | 1,257 |
| 1952 | 29 | 7 | 46 | 45 | 313 | 372 | 42 | 80 | 104 | 169 | – | 1,207 |
| 1951 | 30 | 8 | 49 | 40 | 261 | 336 | 43 | 72 | 82 | 152 | – | 1,073 |
| 1950 | 27 | 7 | 52 | 41 | 224 | 279 | 35 | 62 | 73 | 141 | – | 941 |
| 1949 | 26 | 6 | 51 | 37 | 193 | 261 | 35 | 58 | 58 | 151 | – | 876 |
| 1948 | – | 6 | 43 | 40 | 230 | 235 | 33 | 55 | 55 | 101 | – | 798 |
| 1947 | – | 6 | 34 | 33 | 186 | 198 | 25 | 52 | 42 | 80 | – | 656 |
| 1946 | – | 4 | 24 | 25 | 140 | 156 | 18 | 35 | 31 | 54 | – | 487 |
| 1945 | – | 4 | 19 | 17 | 111 | 127 | 16 | 28 | 23 | 40 | – | 385 |
| 1943 | – | 2 | 13 | 10 | 91 | 102 | 14 | 20 | 22 | 30 | – | 304 |
| 1941 | – | 2 | 13 | 10 | 88 | 113 | 15 | 21 | 20 | 32 | – | 314 |
| 1939 | – | 3 | 15 | 17 | 108 | 116 | 17 | 29 | 22 | 33 | – | 360 |
| 1937 | – | 2 | 19 | 17 | 88 | 120 | 17 | 45 | 21 | 34 | – | 363 |
| 1933 | – | 1 | 11 | 6 | 50 | 73 | 16 | 22 | 18 | 22 | – | 219 |

¹ Figures are for fiscal year ended nearest 31 December of year named.

² Includes unconditional transfers paid to municipalities.

Series H209-220. Municipal governments, net general expenditure, by province, selected years, 1933 to 1969

(millions of dollars)

| Year ¹ | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total |
|-------------------|-------------------|----------------------------|----------------|------------------|------------------|---------|----------|-------------------|---------|---------------------|---|-------|
| | 209 | 210 | 211 | 212 | 213 | 214 | 215 | 216 | 217 | 218 | 219 | 220 |
| 1969 | 19 | 11 | 114 | 43 | 1,269 | 2,019 | 194 | 211 | 453 | 460 | 3 | 4,795 |
| 1968 | 27 | 8 | 96 | 40 | 1,163 | 1,789 | 175 | 203 | 412 | 407 | 3 | 4,324 |
| 1967 | 18 | 8 | 93 | 35 | 1,126 | 1,638 | 153 | 191 | 364 | 381 | 3 | 4,011 |
| 1966 | 13 | 6 | 75 | 66 | 823 | 1,510 | 147 | 172 | 303 | 308 | 2 | 3,426 |
| 1965 | 16 | 5 | 71 | 62 | 452 | 1,304 | 146 | 161 | 268 | 313 | 1 | 2,799 |
| 1964 | 11 | 8 | 61 | 57 | 652 | 1,172 | 129 | 147 | 233 | 267 | 1 | 2,740 |
| 1963 | 8 | 8 | 61 | 53 | 579 | 1,103 | 130 | 138 | 234 | 239 | 1 | 2,553 |
| 1962 | 7 | 8 | 60 | 49 | 590 | 1,043 | 134 | 130 | 225 | 236 | 1 | 2,485 |
| 1961 | 9 | 6 | 55 | 45 | 535 | 956 | 133 | 119 | 198 | 213 | 1 | 2,270 |
| 1960 | 7 | 5 | 53 | 41 | 469 | 930 | 102 | 114 | 191 | 199 | — | 2,110 |
| 1959 | 6 | 3 | 47 | 41 | 377 ² | 820 | 85 | 108 | 180 | 186 | — | 1,853 |
| 1958 | 6 | 4 | 43 | 39 | 278 ³ | 727 | 76 | 96 | 158 | 167 | — | 1,594 |
| 1957 | 7 | 3 | 39 | 34 | 248 ³ | 699 | 71 | 89 | 155 | 153 | — | 1,498 |
| 1956 | 5 | 3 | 33 | 33 | 229 ³ | 602 | 66 | 82 | 138 | 124 | — | 1,315 |
| 1955 | 3 | 3 | 28 | 29 | 202 ³ | 540 | 64 | 74 | 120 | 110 | — | 1,173 |
| 1954 | 3 | 3 | 29 | 27 | 197 ³ | 505 | 58 | 69 | 114 | 117 | — | 1,122 |
| 1953 | 3 | 2 | 27 | 26 | 251 | 379 | 53 | 61 | 113 | 95 | — | 1,010 |
| 1952 | 2 | 2 | 27 | 24 | 237 | 339 | 48 | 54 | 91 | 83 | — | 907 |
| 1951 | 1 | 2 | 25 | 20 | 201 | 294 | 46 | 47 | 76 | 75 | — | 787 |
| 1950 | — | — | — | — | — | — | — | — | — | — | — | 682 |
| 1949 | — | — | — | — | — | — | — | — | — | — | — | 619 |
| 1948 | — | — | — | — | — | — | — | — | — | — | — | 545 |
| 1947 | — | — | — | — | — | — | — | — | — | — | — | 447 |
| 1946 | — | — | — | — | — | — | — | — | — | — | — | 391 |
| 1945 | — | 1 | 11 | 9 | 92 | 126 | 24 | 27 | 26 | 28 | — | 344 |
| 1943 | — | 1 | 10 | 7 | 83 | 110 | 20 | 24 | 23 | 24 | — | 302 |
| 1941 | — | 1 | 10 | 6 | 86 | 106 | 20 | 21 | 21 | 23 | — | 294 |
| 1939 | — | 1 | 10 | 7 | 91 | 112 | 21 | 20 | 21 | 23 | — | 306 |
| 1937 | — | 1 | 10 | 7 | 85 | 114 | 21 | 18 | 20 | 22 | — | 298 |
| 1933 | — | 1 | 9 | 6 | 85 | 123 | 20 | 18 | 19 | 22 | — | 303 |

¹ After elimination of intergovernmental transfers.

² Includes \$56 million capital expenditures for schools; does not include other capital expenditures out of capital fund.

³ Does not include capital expenditures out of capital fund.

Series H221-233. All governments, gross general revenue by source, 1965 to 1975

(millions of dollars)

| Year ¹ | Taxes | | | | | | | | | Non-tax revenue | | | Consolidated government revenue |
|-------------------|------------|-------------|----------------------------|---------------|-------------|---------------------------------|----------------|--------------------------|-------------|---------------------------|-----------------------|------------------------------------|---------------------------------|
| | Income tax | | Real and personal property | General sales | Motive fuel | Alcoholic beverages and tobacco | Customs duties | Other taxes ² | Total taxes | Natural resource revenues | Return on investments | Other non-tax revenue ³ | |
| | Personal | Corporation | | | | | | | | | | | |
| | 221 | 222 | 223 | 224 | 225 | 226 | 227 | 228 | 229 | 230 | 231 | 232 | 233 |
| 1975 | 19,193 | 7,921 | 4,990 | 7,206 | 1,962 | 1,474 | 1,887 | 8,653 | 53,286 | 2,695 | 4,959 | 4,952 | 65,891 |
| 1974 | 17,326 | 6,723 | 4,354 | 7,465 | 1,444 | 1,395 | 1,809 | 8,145 | 48,661 | 2,398 | 4,411 | 4,590 | 60,060 |
| 1973 | 13,616 | 4,914 | 3,909 | 6,599 | 1,419 | 1,322 | 1,385 | 5,397 | 38,561 | 1,252 | 3,546 | 4,354 | 47,713 |
| 1972 | 12,007 | 3,897 | 3,708 | 5,385 | 1,271 | 1,230 | 1,182 | 4,471 | 33,151 | 800 | 3,016 | 3,625 | 40,591 |
| 1971 | 10,194 | 3,181 | 3,424 | 4,664 | 1,168 | 1,157 | 989 | 4,187 | 28,965 | 649 | 2,697 | 3,064 | 35,374 |
| 1970 | 9,148 | 3,189 | 3,211 | 4,072 | 1,094 | 1,081 | 815 | 3,981 | 26,590 | 610 | 2,264 | 2,711 | 32,174 |
| 1969 | 7,731 | 3,701 | 2,974 | 3,974 | 1,021 | 994 | 818 | 3,594 | 24,806 | 638 | 1,873 | 2,503 | 29,819 |
| 1968 | 6,099 | 2,873 | 2,674 | 3,494 | 944 | 957 | 762 | 3,045 | 20,848 | 611 | 1,518 | 2,192 | 25,170 |
| 1967 | 5,112 | 2,417 | 2,388 | 3,405 | 793 | 837 | 746 | 2,725 | 18,423 | 511 | 1,226 | 1,926 | 22,085 |
| 1966 | 4,188 | 2,279 | 2,157 | 3,083 | 744 | 793 | 778 | 2,414 | 16,434 | 522 | 1,055 | 1,593 | 19,604 |
| 1965 | 3,472 | 2,282 | 2,006 | 2,731 | 680 | 742 | 686 | 1,519 | 14,117 | 520 | 889 | 1,479 | 17,005 |

¹ Fiscal years ending nearest 31 December of year named.

² 'Other taxes' includes hospital and medical care premiums, social insurance and universal pension plan levies, oil export tax (since 1973) and other.

³ 'Other non-tax revenue' consists of privileges, licences and permits, sales of goods and services and other revenue from own sources.

Series H234-248. Federal government, gross general revenue by major source, 1965 to 1975

(millions of dollars)

| Year ¹ | Taxes | | | | | | | | | Non-tax revenue | | | | | Grand total of revenue |
|-------------------|----------|-------------|---------------|---------------------------------|----------------|--------------------------------------|------------------------|--------------------------|-------------------|-------------------------|-----------------------|-----------------------------|-----------------------|-----------------------|------------------------|
| | Income | | General sales | Alcoholic beverages and tobacco | Customs duties | Social insurance levies ² | Universal pension plan | Other taxes ³ | Total tax revenue | Natural sources revenue | Return on investments | Transfers specific purposes | Other non-tax revenue | Total non-tax revenue | |
| | Personal | Corporation | | | | | | | | | | | | | |
| | 234 | 235 | 236 | 237 | 238 | 239 | 240 | 241 | 242 | 243 | 244 | 245 | 246 | 247 | 248 |
| 1975 | 12,709 | 5,748 | 3,515 | 1,196 | 1,887 | 1,949 | 1,457 | 2,065 | 30,526 | 28 | 2,177 | – | 1,972 | 4,177 | 34,703 |
| 1974 | 11,710 | 4,836 | 3,866 | 1,127 | 1,809 | 1,670 | 1,213 | 2,135 | 28,367 | 21 | 1,904 | – | 1,900 | 3,825 | 32,193 |
| 1973 | 9,226 | 3,710 | 3,590 | 1,071 | 1,385 | 1,017 | 998 | 648 | 21,642 | 14 | 1,568 | – | 1,878 | 3,460 | 25,102 |
| 1972 | 8,378 | 2,920 | 3,052 | 991 | 1,182 | 742 | 879 | 398 | 18,541 | 11 | 1,329 | – | 1,545 | 2,885 | 21,426 |
| 1971 | 7,227 | 2,396 | 2,653 | 945 | 989 | 571 | 826 | 471 | 16,077 | 8 | 1,166 | 8 | 1,291 | 2,473 | 18,550 |
| 1970 | 6,395 | 2,426 | 2,281 | 887 | 815 | 495 | 813 | 458 | 14,571 | 8 | 949 | 5 | 1,110 | 2,071 | 16,642 |
| 1969 | 5,588 | 2,839 | 2,294 | 821 | 818 | 492 | 746 | 428 | 14,027 | 7 | 786 | 3 | 1,002 | 1,798 | 15,825 |
| 1968 | 4,334 | 2,213 | 2,098 | 819 | 762 | 433 | 698 | 394 | 11,750 | 15 | 613 | 6 | 813 | 1,447 | 13,197 |
| 1967 | 3,650 | 1,821 | 2,146 | 761 | 746 | 348 | 640 | 435 | 10,545 | 7 | 495 | 2 | 675 | 1,179 | 11,724 |
| 1966 | 3,050 | 1,743 | 2,073 | 717 | 778 | 344 | 587 | 362 | 9,654 | 8 | 388 | 1 | 555 | 952 | 10,607 |
| 1965 | 2,638 | 1,759 | 1,917 | 688 | 686 | 328 | 95 | 331 | 8,441 | 12 | 304 | 1 | 544 | 861 | 9,302 |

¹ Fiscal year ended nearest 31 December of year named.

² 'Social insurance levies' refers to Unemployment Insurance premiums.

³ Includes oil export charges from 1973 to 1975 and motive fuel tax in 1975. The amounts in 1975 were: oil export charge, \$1,063 million and motive fuel tax, \$425 million.

Series H249-266. Provincial governments, gross general revenue by major source, 1965 to 1975

(millions of dollars)

| Year ¹ | Taxes | | | | | | | | | | Non-tax revenue | | | | | Grand total of revenue | Revenue from own sources | |
|-------------------|----------|-------------|----------------------------|---------------|-------------|---------------------------------|-------------------------|------------------------|-------------|-------------------|---------------------------|-----------------------|-------------------|------------------|-----------------------|------------------------|--------------------------|-----------------------|
| | Income | | Real and personal property | General sales | Motive fuel | Alcoholic beverages and tobacco | Social insurance levies | Universal pension plan | Other taxes | Total tax revenue | Natural resources revenue | Return on investments | Transfers | | Other non-tax revenue | | | Total non-tax revenue |
| | Personal | Corporation | | | | | | | | | | | Specific purposes | General purposes | | | | |
| | 249 | 250 | 251 | 252 | 253 | 254 | 255 | 256 | 257 | 258 | 259 | 260 | 261 | 262 | 263 | 264 | 265 | 266 |
| 1975 | 6,429 | 2,091 | 85 | 3,664 | 1,518 | 281 | 864 | 526 | 1,712 | 17,170 | 2,603 | 2,946 | 5,176 | 2,717 | 1,953 | 15,395 | 32,565 | 24,672 |
| 1974 | 5,616 | 1,888 | 77 | 3,596 | 1,444 | 268 | 674 | 400 | 1,601 | 15,564 | 2,376 | 2,351 | 4,230 | 2,252 | 1,646 | 12,856 | 28,419 | 21,937 |
| 1973 | 4,390 | 1,204 | 64 | 3,006 | 1,419 | 250 | 508 | 358 | 1,475 | 12,674 | 1,238 | 1,888 | 3,251 | 1,827 | 1,562 | 9,767 | 22,442 | 17,363 |
| 1972 | 3,629 | 978 | 60 | 2,331 | 1,271 | 239 | 401 | 331 | 1,358 | 10,597 | 789 | 1,610 | 3,067 | 1,404 | 1,343 | 8,303 | 18,900 | 14,339 |
| 1971 | 2,967 | 786 | 50 | 2,009 | 1,168 | 212 | 340 | 300 | 1,327 | 9,159 | 641 | 1,470 | 2,850 | 1,509 | 1,145 | 7,617 | 16,776 | 12,416 |
| 1970 | 2,753 | 763 | 50 | 1,787 | 1,094 | 194 | 320 | 273 | 1,275 | 8,506 | 602 | 1,241 | 2,417 | 1,240 | 1,008 | 6,508 | 15,015 | 11,357 |
| 1969 | 2,142 | 862 | 42 | 1,675 | 1,020 | 173 | 310 | 260 | 1,065 | 7,549 | 631 | 1,021 | 1,796 | 970 | 968 | 5,386 | 12,936 | 10,170 |
| 1968 | 1,764 | 660 | 36 | 1,395 | 943 | 139 | 285 | 245 | 730 | 6,197 | 608 | 841 | 1,514 | 863 | 836 | 4,661 | 10,858 | 8,482 |
| 1967 | 1,462 | 596 | 35 | 1,260 | 792 | 77 | 287 | 227 | 553 | 5,288 | 512 | 670 | 1,348 | 786 | 670 | 3,986 | 9,274 | 7,141 |
| 1966 | 1,137 | 536 | 23 | 1,010 | 743 | 75 | 259 | 202 | 487 | 4,472 | 514 | 599 | 1,090 | 522 | 551 | 3,276 | 7,747 | 6,136 |
| 1965 | 834 | 523 | 11 | 813 | 680 | 54 | 217 | 30 | 439 | 3,601 | 508 | 525 | 881 | 471 | 521 | 2,907 | 6,508 | 5,155 |

¹ Fiscal year ended nearest to 31 December of year named.

Series H267-279. Local governments, gross general revenue by major source, 1965 to 1975

(millions of dollars)

| Year ¹ | Taxes | | | | | Non-tax revenue | | | | | Total non-tax revenue | Grand total of revenue | Revenue from own sources |
|-------------------|---|---------------|-------------|--------------------------|-------------|---------------------------|----------------------|-----------|-----|-----------------------|-----------------------|------------------------|--------------------------|
| | Real and personal property ² | General sales | Motive fuel | Other taxes ³ | Total taxes | Natural resources revenue | Return on investment | Transfers | | Other non-tax revenue | | | |
| | 267 | 268 | 269 | 270 | 271 | 272 | 273 | 274 | 275 | 276 | 277 | 278 | 279 |
| 1975 | 4,990 | – | – | 537 | 5,527 | – | 118 | 5,873 | 943 | 1,647 | 8,580 | 14,722 | 7,292 |
| 1974 | 4,277 | – | – | 453 | 4,730 | – | 130 | 5,222 | 729 | 1,476 | 7,557 | 12,287 | 6,337 |
| 1973 | 3,846 | 3 | – | 397 | 4,245 | – | 90 | 4,298 | 699 | 1,168 | 6,255 | 10,500 | 5,503 |
| 1972 | 3,648 | 2 | – | 362 | 4,012 | – | 77 | 4,076 | 457 | 955 | 5,566 | 9,578 | 5,045 |
| 1971 | 3,374 | 2 | – | 352 | 3,729 | – | 61 | 3,807 | 381 | 854 | 5,103 | 8,832 | 4,644 |
| 1970 | 3,161 | 4 | – | 348 | 3,513 | – | 74 | 3,189 | 321 | 757 | 4,341 | 7,854 | 4,344 |
| 1969 | 2,932 | 4 | 1 | 292 | 3,230 | – | 66 | 2,694 | 298 | 678 | 3,736 | 6,966 | 3,974 |
| 1968 | 2,638 | 1 | 1 | 261 | 2,901 | – | 64 | 2,300 | 290 | 637 | 3,292 | 6,193 | 3,603 |
| 1967 | 2,353 | – | 1 | 235 | 2,589 | – | 62 | 2,007 | 269 | 603 | 2,940 | 5,530 | 3,254 |
| 1966 | 2,134 | – | 1 | 173 | 2,308 | – | 68 | 1,567 | 247 | 502 | 2,384 | 4,692 | 2,879 |
| 1965 | 1,995 | – | – | 80 | 2,075 | – | 61 | 1,165 | 222 | 429 | 1,877 | 3,952 | 2,565 |

¹ Fiscal years ending nearest 31 December of year named.

² Includes real property, special assessments and personal property.

³ Includes corporations and businesses, and other taxes.

Series H280-291. Provincial governments, gross general revenue by province, 1965 to 1975
(millions of dollars)

| Year ¹ | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total |
|-------------------|-------------------|----------------------------|----------------|------------------|------------|------------|------------|-------------------|------------|---------------------|---|------------|
| | 280 | 281 | 282 | 283 | 284 | 285 | 286 | 287 | 288 | 289 | 290 | 291 |
| 1975 | 815 | 189 | 1,050 | 925 | 9,389 | 9,898 | 1,278 | 1,483 | 3,531 | 3,316 | 204 | 32,565 |
| 1974 | 700 | 161 | 904 | 794 | 8,238 | 8,925 | 1,118 | 1,268 | 3,223 | 2,930 | 158 | 28,419 |
| 1973 | 561 | 140 | 779 | 679 | 6,554 | 7,395 | 954 | 896 | 1,988 | 2,353 | 143 | 22,442 |
| 1972 | 472 | 114 | 629 | 563 | 5,734 | 6,360 | 838 | 729 | 1,454 | 1,879 | 129 | 18,900 |
| 1971 | 439 | 98 | 555 | 506 | 5,121 | 5,656 | 710 | 640 | 1,285 | 1,665 | 102 | 16,776 |
| 1970 | 360 | 85 | 468 | 436 | 4,476 | 5,281 | 661 | 566 | 1,139 | 1,464 | 80 | 15,015 |
| 1969 | 318 | 69 | 439 | 386 | 3,600 | 4,604 | 562 | 517 | 1,060 | 1,327 | 54 | 12,936 |
| 1968 | 273 | 56 | 349 | 327 | 3,233 | 3,661 | 450 | 487 | 902 | 1,095 | 26 | 10,858 |
| 1967 | 241 | 50 | 322 | 293 | 2,839 | 3,066 | 404 | 443 | 705 | 888 | 22 | 9,274 |
| 1966 | 185 | 40 | 256 | 213 | 2,296 | 2,589 | 328 | 399 | 633 | 793 | 15 | 7,747 |
| 1965 | 172 | 35 | 211 | 187 | 1,859 | 2,107 | 274 | 358 | 593 | 699 | 13 | 6,508 |

¹ Fiscal year ending nearest 31 December of year named.

Series H292-303. Local governments, gross general revenue by province, 1965 to 1975

(millions of dollars)

| Year ¹ | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total |
|-------------------|-------------------|----------------------------|----------------|------------------|------------|------------|------------|-------------------|------------|---------------------|---|------------|
| | 292 | 293 | 294 | 295 | 296 | 297 | 298 | 299 | 300 | 301 | 302 | 303 |
| 1975 | 77 | 45 | 422 | | 3,772 | 5,981 | 668 | 604 | 1,450 | 1,575 | 25 | 14,722 |
| 1974 | 55 | 34 | 349 | 84 | 3,206 | 5,040 | 556 | 502 | 1,156 | 1,287 | 17 | 12,287 |
| 1973 | 37 | 32 | 304 | 58 | 2,612 | 4,461 | 463 | 437 | 953 | 1,131 | 11 | 10,500 |
| 1972 | 37 | 28 | 263 | 51 | 2,431 | 4,123 | 413 | 420 | 846 | 958 | 8 | 9,578 |
| 1971 | 36 | 23 | 242 | 46 | 2,295 | 3,725 | 401 | 392 | 806 | 860 | 7 | 8,832 |
| 1970 | 22 | 20 | 202 | 41 | 2,023 | 3,198 | 340 | 312 | 645 | 750 | 5 | 7,557 |
| 1969 | 20 | 19 | 187 | 38 | 1,778 | 2,940 | 329 | 330 | 622 | 700 | 4 | 6,966 |
| 1968 | 24 | 18 | 156 | 36 | 1,617 | 2,599 | 284 | 307 | 564 | 584 | 3 | 6,193 |
| 1967 | 17 | 15 | 136 | 32 | 1,413 | 2,348 | 247 | 295 | 507 | 517 | 3 | 5,530 |
| 1966 | 15 | 11 | 115 | 87 | 1,259 | 1,837 | 199 | 262 | 443 | 462 | 2 | 4,692 |
| 1965 | 13 | 9 | 102 | 71 | 1,063 | 1,554 | 173 | 223 | 375 | 367 | 2 | 3,952 |

¹ Fiscal year ending nearest 31 December of year named.

Series H304-316. All governments, gross general expenditure by function, 1965 to 1975

(millions of dollars)

| Year ¹ | General government | Protection of persons and property ² | Transportation and communications | Health | Social welfare | Education | Natural resources | Recreation and culture | Housing | Foreign affairs | Debt charges | Other expenditure ³ | Total consolidated expenditure |
|-------------------|--------------------|---|-----------------------------------|------------|----------------|------------|-------------------|------------------------|------------|-----------------|--------------|--------------------------------|--------------------------------|
| | 304 | 305 | 306 | 307 | 308 | 309 | 310 | 311 | 312 | 313 | 314 | 315 | 316 |
| 1975 | 4,447 | 5,717 | 6,784 | 8,961 | 16,156 | 10,654 | 2,757 | 1,797 | 929 | 748 | 5,730 | 7,132 | 71,810 |
| 1974 | 4,088 | 4,809 | 6,013 | 7,358 | 13,299 | 8,792 | 2,077 | 1,432 | 544 | 584 | 4,695 | 5,605 | 59,298 |
| 1973 | 2,916 | 4,178 | 4,792 | 6,069 | 10,540 | 7,303 | 879 | 1,153 | 450 | 439 | 3,935 | 4,359 | 47,013 |
| 1972 | 2,506 | 3,650 | 4,084 | 5,478 | 8,666 | 6,953 | 720 | 911 | 428 | 385 | 3,375 | 3,853 | 41,009 |
| 1971 | 2,284 | 3,374 | 3,683 | 4,886 | 6,968 | 6,539 | 629 | 760 | 510 | 312 | 3,069 | 3,314 | 36,327 |
| 1970 | 1,973 | 3,123 | 3,202 | 4,262 | 5,808 | 5,994 | 538 | 584 | 296 | 289 | 2,618 | 2,796 | 31,484 |
| 1969 | 1,607 | 2,860 | 3,030 | 3,474 | 4,893 | 5,537 | 519 | 494 | 254 | 252 | 2,293 | 2,783 | 27,995 |
| 1968 | 1,457 | 2,682 | 2,898 | 2,713 | 4,463 | 4,826 | 484 | 433 | 176 | 210 | 2,058 | 2,404 | 24,802 |
| 1967 | 1,175 | 2,605 | 2,680 | 2,325 | 3,944 | 4,201 | 511 | 411 | 94 | 218 | 1,678 | 2,245 | 22,086 |
| 1966 | 1,043 | 2,381 | 2,633 | 1,995 | 3,330 | 3,296 | 433 | 337 | 98 | 251 | 1,511 | 2,013 | 19,319 |
| 1965 | 872 | 2,228 | 2,254 | 1,790 | 3,050 | 2,545 | 334 | 244 | 50 | 159 | 1,404 | 1,727 | 16,657 |

¹ Fiscal year ending nearest 31 December of year named.

² Including national defence and services.

³ Includes agriculture, trade and industry and tourism; environment; labour, employment and immigration; supervision and development of regions and localities; research establishments; transfers to own enterprises; and other.

Series H317-331. Federal government, gross general expenditure by function, 1965 to 1975

(millions of dollars)

| Year ¹ | General government | Protection of persons and property ² | Transportation and communication | Health | Social welfare | Education | Natural resources | Recreation and culture | Housing | Foreign affairs ³ | Debt charges | General purpose transfers | National defence and services ⁴ | Other expenditure ⁵ | Total gross general expenditure |
|-------------------|--------------------|---|----------------------------------|--------|----------------|-----------|-------------------|------------------------|---------|------------------------------|--------------|---------------------------|--|--------------------------------|---------------------------------|
| | 317 | 318 | 319 | 320 | 321 | 322 | 323 | 324 | 325 | 326 | 327 | 328 | 329 | 330 | 331 |
| 1975 | 1,873 | 763 | 2,479 | 2,782 | 12,385 | 1,178 | 1,981 | 346 | 338 | 748 | 2,832 | 2,688 | 2,634 | 3,820 | 36,845 |
| 1974 | 1,710 | 600 | 2,194 | 2,297 | 10,079 | 1,039 | 1,582 | 274 | 212 | 584 | 2,271 | 2,696 | 2,290 | 3,063 | 30,891 |
| 1973 | 1,382 | 479 | 1,765 | 1,951 | 8,109 | 919 | 570 | 253 | 138 | 439 | 1,735 | 1,883 | 2,123 | 2,530 | 24,277 |
| 1972 | 1,257 | 387 | 1,370 | 1,789 | 6,858 | 847 | 334 | 215 | 100 | 385 | 1,502 | 1,640 | 1,912 | 2,316 | 20,912 |
| 1971 | 1,110 | 342 | 1,207 | 1,603 | 5,418 | 864 | 277 | 164 | 71 | 312 | 1,423 | 1,546 | 1,872 | 2,011 | 18,218 |
| 1970 | 991 | 310 | 1,032 | 1,308 | 4,496 | 872 | 272 | 113 | 41 | 289 | 1,233 | 1,319 | 1,725 | 1,727 | 15,728 |
| 1969 | 749 | 280 | 1,058 | 1,037 | 3,818 | 773 | 279 | 103 | 38 | 252 | 1,151 | 1,001 | 1,634 | 1,686 | 13,858 |
| 1968 | 693 | 241 | 1,023 | 751 | 3,487 | 307 | 270 | 86 | 30 | 210 | 1,054 | 928 | 1,624 | 1,350 | 12,450 |
| 1967 | 493 | 244 | 1,032 | 622 | 3,144 | 566 | 308 | 109 | 16 | 218 | 893 | 792 | 1,630 | 1,180 | 11,243 |
| 1966 | 433 | 223 | 1,004 | 516 | 2,686 | 431 | 239 | 87 | 12 | 251 | 836 | 563 | 1,519 | 1,002 | 9,801 |
| 1965 | 358 | 196 | 900 | 486 | 2,469 | 296 | 178 | 58 | 14 | 159 | 818 | 430 | 1,469 | 807 | 8,637 |

¹ Fiscal year ending nearest 31 December of year named.

² Does not include national defence and services which is in H329.

³ Includes international assistance.

⁴ National defence and services does not include the expenditures of the Canadian Armed Forces Superannuation Account, the Defense Production Revolving Fund, an armed forces accommodation program now operated by Department of Public Works, and certain international military assistance now classified under foreign affairs.

⁵ Other expenditure consists of agriculture, trade and industry and tourism; environment; labour, employment and immigration; supervision and development of regions and localities; research establishments; transfers to own enterprises; and other.

Series H332-344. Provincial¹ governments, gross general expenditure by function, 1965 to 1975

(millions of dollars)

| Year ² | General government | Protection of persons and property | Transportation and communication | Health | Social welfare | Education | Natural resources | Recreation and culture | Housing | Debt charges | General purpose transfers ³ | Other expenditure ⁴ | Total gross general expenditure |
|-------------------|--------------------|------------------------------------|----------------------------------|------------|----------------|------------|-------------------|------------------------|------------|--------------|--|--------------------------------|---------------------------------|
| | 332 | 333 | 334 | 335 | 336 | 337 | 338 | 339 | 340 | 341 | 342 | 343 | 344 |
| 1975 | 1,851 | 1,214 | 3,109 | 8,646 | 4,799 | 7,985 | 828 | 454 | 581 | 1,742 | 958 | 2,281 | 34,447 |
| 1974 | 1,810 | 1,077 | 2,616 | 7,054 | 3,734 | 6,573 | 561 | 359 | 237 | 1,592 | 732 | 1,695 | 28,038 |
| 1973 | 1,080 | 757 | 2,092 | 5,792 | 2,801 | 5,497 | 424 | 273 | 239 | 1,374 | 608 | 1,107 | 22,043 |
| 1972 | 890 | 654 | 1,846 | 5,200 | 2,138 | 5,040 | 355 | 195 | 282 | 1,146 | 415 | 903 | 19,064 |
| 1971 | 839 | 583 | 1,723 | 4,623 | 1,950 | 4,639 | 368 | 192 | 383 | 946 | 350 | 716 | 17,310 |
| 1970 | 698 | 514 | 1,511 | 3,979 | 1,624 | 4,052 | 292 | 149 | 301 | 815 | 326 | 590 | 14,849 |
| 1969 | 543 | 465 | 1,369 | 3,243 | 1,321 | 3,501 | 265 | 135 | 250 | 657 | 324 | 411 | 12,485 |
| 1968 | 450 | 392 | 1,305 | 2,558 | 1,234 | 2,997 | 259 | 108 | 167 | 554 | 290 | 333 | 10,646 |
| 1967 | 413 | 326 | 1,298 | 2,192 | 1,066 | 2,672 | 240 | 105 | 91 | 377 | 259 | 295 | 9,334 |
| 1966 | 376 | 280 | 1,258 | 1,840 | 872 | 2,016 | 224 | 95 | 93 | 319 | 219 | 315 | 7,906 |
| 1965 | 296 | 241 | 1,111 | 1,529 | 798 | 1,575 | 184 | 46 | 43 | 276 | 200 | 291 | 6,589 |

¹ Including the Yukon Territory and the Northwest Territories.

² Fiscal year ending nearest 31 December of year named.

³ Includes only transfers to other levels of government.

⁴ Includes agriculture, trade and industry and tourism; environment; labour and employment; immigration; supervision and development of regions and localities; research establishments; transfers to own enterprises; and other.

Series H345-357. Local governments, gross general expenditure by function, 1965 to 1975

(millions of dollars)

| Year ¹ | General government | Protection of persons and property | Transportation and communication | Health | Social welfare | Education | Natural resources | Recreation and culture | Housing | Debt charges | General purpose transfers | Other expenditure ² | Total gross general expenditure |
|-------------------|--------------------|------------------------------------|----------------------------------|--------|----------------|-----------|-------------------|------------------------|---------|--------------|---------------------------|--------------------------------|---------------------------------|
| | 345 | 346 | 347 | 348 | 349 | 350 | 351 | 352 | 353 | 354 | 355 | 356 | 357 |
| 1975 | 715 | 1,224 | 1,926 | 735 | 521 | 6,753 | 60 | 1,012 | 255 | 945 | – | 1,837 | 15,982 |
| 1974 | 575 | 1,002 | 1,718 | 590 | 500 | 5,616 | 63 | 859 | 138 | 833 | – | 1,413 | 13,307 |
| 1973 | 456 | 902 | 1,346 | 538 | 453 | 4,726 | 55 | 671 | 121 | 826 | – | 1,155 | 11,248 |
| 1972 | 363 | 763 | 1,236 | 503 | 432 | 4,605 | 49 | 512 | 101 | 726 | – | 977 | 10,267 |
| 1971 | 337 | 634 | 1,117 | 466 | 360 | 4,417 | 10 | 422 | 102 | 701 | – | 876 | 9,440 |
| 1970 | 335 | 628 | 937 | 455 | 298 | 4,038 | – | 334 | – | 570 | – | 736 | 8,331 |
| 1969 | 314 | 525 | 868 | 399 | 206 | 3,685 | – | 263 | – | 493 | – | 771 | 7,524 |
| 1968 | 314 | 464 | 832 | 319 | 183 | 3,200 | – | 247 | – | 453 | – | 768 | 6,780 |
| 1967 | 269 | 449 | 637 | 261 | 141 | 2,798 | – | 216 | – | 411 | – | 854 | 6,036 |
| 1966 | 234 | 388 | 680 | 259 | 133 | 2,316 | – | 179 | – | 359 | – | 807 | 5,354 |
| 1965 | 220 | 353 | 613 | 235 | 131 | 1,819 | – | 146 | – | 313 | – | 694 | 4,524 |

¹ Fiscal year ending nearest 31 December of year named.

² Includes environment; agriculture, trade and industry, and tourism; transfers to reserves and allowances and to own enterprises; and other services.

Series H358-369. Provincial governments, gross general expenditure by province, 1965 to 1975

(millions of dollars)

| Year ¹ | Newfound-land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat-chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total |
|-------------------|---------------|----------------------|-------------|---------------|------------|------------|------------|---------------|------------|------------------|---|------------|
| | 358 | 359 | 360 | 361 | 362 | 363 | 364 | 365 | 366 | 367 | 368 | 369 |
| 1975 | 929 | 198 | 1,098 | 1,011 | 10,104 | 11,371 | 1,331 | 1,336 | 3,071 | 3,783 | 215 | 34,447 |
| 1974 | 792 | 166 | 912 | 843 | 7,967 | 9,655 | 1,154 | 1,078 | 2,363 | 2,913 | 195 | 28,038 |
| 1973 | 617 | 139 | 785 | 673 | 6,344 | 7,716 | 947 | 801 | 1,743 | 2,114 | 164 | 22,043 |
| 1972 | 530 | 112 | 638 | 585 | 5,611 | 6,704 | 804 | 698 | 1,478 | 1,751 | 152 | 19,064 |
| 1971 | 547 | 99 | 566 | 515 | 5,034 | 6,162 | 714 | 620 | 1,416 | 1,520 | 117 | 17,310 |
| 1970 | 394 | 85 | 504 | 485 | 4,229 | 5,308 | 633 | 557 | 1,233 | 1,324 | 96 | 14,849 |
| 1969 | 335 | 69 | 455 | 381 | 3,466 | 4,387 | 525 | 509 | 1,070 | 1,226 | 63 | 12,485 |
| 1968 | 319 | 57 | 386 | 355 | 2,991 | 3,710 | 433 | 476 | 903 | 985 | 33 | 10,646 |
| 1967 | 310 | 54 | 331 | 327 | 2,744 | 3,087 | 386 | 436 | 799 | 835 | 26 | 9,334 |
| 1966 | 278 | 50 | 271 | 227 | 2,373 | 2,499 | 339 | 402 | 710 | 740 | 20 | 7,906 |
| 1965 | 191 | 40 | 211 | 187 | 2,075 | 2,050 | 286 | 342 | 515 | 679 | 15 | 6,589 |

¹ Fiscal year ending nearest 31 December of year named.

Series H370-381. Local governments, gross general expenditure by province, 1965 to 1975

(millions of dollars)

| Year ¹ | Newfound-land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat-chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total |
|-------------------|---------------|----------------------|-------------|---------------|------------|------------|------------|---------------|------------|------------------|---|------------|
| | 370 | 371 | 372 | 373 | 374 | 375 | 376 | 377 | 378 | 379 | 380 | 381 |
| 1975 | 85 | 47 | 474 | 152 | 4,026 | 6,376 | 701 | 643 | 1,686 | 1,760 | 32 | 15,982 |
| 1974 | 60 | 33 | 395 | 110 | 3,468 | 5,368 | 568 | 515 | 1,312 | 1,458 | 20 | 13,307 |
| 1973 | 44 | 35 | 328 | 77 | 2,797 | 4,722 | 454 | 425 | 1,015 | 1,340 | 12 | 11,248 |
| 1972 | 50 | 30 | 275 | 66 | 2,646 | 4,363 | 429 | 407 | 913 | 1,078 | 11 | 10,267 |
| 1971 | 48 | 26 | 255 | 58 | 2,444 | 4,002 | 403 | 375 | 864 | 956 | 9 | 9,440 |
| 1970 | 23 | 22 | 221 | 49 | 2,127 | 3,420 | 336 | 305 | 719 | 805 | 6 | 8,033 |
| 1969 | 21 | 20 | 207 | 46 | 1,911 | 3,194 | 335 | 340 | 708 | 740 | 4 | 7,524 |
| 1968 | 31 | 19 | 168 | 42 | 1,781 | 2,858 | 287 | 325 | 639 | 628 | 4 | 6,780 |
| 1967 | 20 | 16 | 152 | 38 | 1,582 | 2,518 | 249 | 309 | 577 | 571 | 4 | 6,036 |
| 1966 | 16 | 12 | 129 | 100 | 1,318 | 2,240 | 229 | 300 | 522 | 486 | 3 | 5,354 |
| 1965 | 20 | 6 | 96 | 76 | 1,579 | 1,627 | 184 | 216 | 349 | 369 | 2 | 4,524 |

¹ Fiscal year ending nearest 31 December of year named.

Series H382-397. Provincial governments, direct and indirect debt, selected years, 1933 to 1975

(millions of dollars)

| Year ¹ | Direct debt | | | | | | | | Indirect debt | | | | | | Total direct and indirect debt | |
|-------------------|-------------|--------------------|-----------------|---------------------------|-----------------------------------|--------------------------------|-------------------|-------------------|---------------------------------|--------------------|----------|-----------------------|-------------------------------|-------|--------------------------------|---------------------|
| | Funded debt | Less sinking funds | Net funded debt | Short-term treasury bills | Savings deposits and certificates | Temporary loans and overdrafts | Other liabilities | Total direct debt | Guaranteed bonds and debentures | Less sinking funds | Net debt | Guaranteed bank loans | M.I.A. ² act loans | Other | | Total indirect debt |
| | 382 | 383 | 384 | 385 | 386 | 387 | 388 | 389 | 390 | 391 | 392 | 393 | 394 | 395 | 396 | 397 |
| 1975 | 23,721 | 916 | 22,805 | 667 | 621 | 2,322 | 3,633 | 30,048 | 20,971 | 980 | 19,991 | 1,002 | — | 2,015 | 23,008 | 53,056 |
| 1974 | 19,893 | 828 | 19,065 | 376 | 359 | 1,943 | 2,453 | 24,196 | 16,419 | 876 | 15,543 | 858 | — | 1,536 | 17,937 | 42,133 |
| 1973 | 17,518 | 773 | 16,745 | 350 | 386 | 1,767 | 1,919 | 21,167 | 14,098 | 751 | 13,347 | 568 | — | 1,060 | 14,975 | 36,142 |
| 1972 | 15,722 | 532 | 15,190 | 428 | 410 | 1,400 | 1,578 | 19,006 | 12,932 | 637 | 12,295 | 476 | — | 516 | 13,287 | 32,293 |
| 1971 | 13,843 | 469 | 13,374 | 358 | 338 | 1,122 | 1,490 | 16,682 | 11,675 | 581 | 11,094 | 451 | — | 658 | 12,203 | 28,885 |
| 1970 | 12,218 | 446 | 11,772 | 85 | 222 | 757 | 1,314 | 14,150 | 10,481 | 507 | 9,974 | 283 | — | 647 | 10,904 | 25,054 |
| 1969 | 10,941 | 516 | 10,425 | 128 | 190 | 575 | 1,550 | 12,868 | 9,565 | 443 | 9,122 | 240 | — | 670 | 10,032 | 22,900 |
| 1968 | 9,562 | 625 | 8,937 | 191 | 233 | 531 | 1,420 | 11,312 | 8,920 | 411 | 8,509 | 208 | — | 690 | 9,407 | 20,719 |
| 1967 | 7,558 | 870 | 6,688 | 139 | 366 | 187 | 1,004 | 8,384 | 8,109 | 376 | 7,733 | 489 | — | 417 | 8,639 | 17,023 |
| 1966 | 6,363 | 799 | 5,564 | 306 | 334 | 168 | 865 | 7,237 | 7,349 | 340 | 7,009 | 299 | 1 | 465 | 7,774 | 15,011 |
| 1965 | 5,579 | 755 | 4,824 | 144 | 288 | 104 | 669 | 6,029 | 6,424 | 289 | 6,135 | 352 | 1 | 65 | 6,553 | 12,582 |
| 1964 | 5,105 | 719 | 4,386 | 150 | 252 | 67 | 532 | 5,387 | 6,117 | 221 | 5,896 | 57 | 1 | 14 | 5,968 | 11,355 |
| 1963 | 4,730 | 699 | 4,031 | 68 | 208 | 76 | 475 | 4,858 | 5,516 | 214 | 5,302 | 65 | 1 | 100 | 5,469 | 10,327 |
| 1962 | 4,424 | 696 | 3,728 | 63 | 233 | 40 | 440 | 4,504 | 4,647 | 137 | 4,510 | 52 | 1 | 117 | 4,680 | 9,184 |
| 1961 | 4,126 | 661 | 3,465 | 68 | 165 | 20 | 347 | 4,065 | 4,259 | 114 | 4,145 | 36 | 1 | 139 | 4,321 | 8,386 |
| 1960 | 3,806 | 671 | 3,135 | 62 | — ³ | 32 | 437 | 3,666 | 3,362 | 83 | 3,279 | 26 | 2 | 129 | 3,436 | 7,102 |
| 1959 | 3,514 | 634 | 2,880 | 47 | — ³ | 26 | 370 | 3,323 | 2,996 | 67 | 2,929 | 25 | 2 | 126 | 3,082 | 6,405 |
| 1958 | 3,454 | 668 | 2,786 | 27 | — ³ | 26 | 336 | 3,175 | 2,577 | 50 | 2,527 | 21 | 2 | 131 | 2,681 | 5,856 |
| 1957 | 3,029 | 619 | 2,410 | 40 | 2 | 25 | 304 | 2,781 | 2,344 | 39 | 2,305 | 70 | 2 | 49 | 2,426 | 5,207 |
| 1956 | 2,939 | 550 | 2,389 | 29 | 3 | 21 | 270 | 2,712 | 1,840 | 25 | 1,815 | 103 | 3 | 32 | 1,953 | 4,665 |
| 1955 | 2,714 | 470 | 2,244 | 15 | 2 | 17 | 240 | 2,518 | 1,589 | 16 | 1,573 | 49 | 3 | 29 | 1,654 | 4,172 |
| 1954 | 2,629 | 429 | 2,200 | 5 | 2 | 30 | 219 | 2,456 | 1,459 | 11 | 1,448 | 32 | 3 | 28 | 1,511 | 3,967 |
| 1953 | 2,638 | 446 | 2,192 | 13 | 2 | 1 | 205 | 2,413 | 1,201 | 8 | 1,193 | 21 | 3 | 27 | 1,244 | 3,657 |
| 1952 | 2,451 | 423 | 2,028 | 43 | 2 | 9 | 199 | 2,281 | 1,049 | 5 | 1,044 | 19 | 3 | 26 | 1,092 | 3,373 |
| 1951 | 2,297 | 365 | 1,932 | 68 | 1 | 1 | 196 | 2,198 | 901 | 5 | 896 | 22 | 3 | 25 | 946 | 3,144 |
| 1950 | 2,036 | 308 | 1,728 | 63 | 2 | 5 | 207 | 2,005 | 787 | 5 | 782 | 23 | 4 | — | 809 | 2,814 |
| 1949 | 2,049 | 344 | 1,705 | 39 | 69 | 10 | 119 | 1,942 | 682 | 4 | 678 | 16 | 4 | 1 | 699 | 2,641 |
| 1948 | 1,864 | 264 | 1,600 | 40 | 67 | 7 | 106 | 1,820 | 502 | 3 | 499 | 16 | 5 | 1 | 521 | 2,341 |
| 1947 | 1,744 | 231 | 1,513 | 40 | 66 | 20 | 108 | 1,747 | 424 | 3 | 421 | 11 | 5 | — | 437 | 2,184 |
| 1946 | 1,848 | 223 | 1,625 | 35 | 64 | 3 | 91 | 1,818 | 179 | 3 | 176 | 8 | 5 | — | 189 | 2,007 |
| 1945 | 1,832 | 203 | 1,629 | 24 | 2 | 24 | 123 | 1,802 | 134 | 4 | 130 | 6 | 5 | — | 141 | 1,943 |
| 1943 | — | — | 1,502 | 62 ⁴ | 42 | 1 | 94 | 1,701 | — | — | 134 | 6 | — ⁵ | 12 | 152 | 1,853 ⁶ |
| 1941 | — | — | 1,557 | 111 | 38 | 8 | 84 | 1,798 | — | — | 135 | 14 | — ⁵ | 18 | 167 | 1,965 ⁶ |
| 1939 | — | — | 1,569 | 108 | 43 | 11 | 87 | 1,818 | — | — | 145 | 10 | — ⁵ | 20 | 175 | 1,993 ⁶ |
| 1937 | — | — | 1,385 | 103 | 47 | 14 | 76 | 1,625 | — | — | 139 | 12 | — | 18 | 169 | 1,794 ⁶ |
| 1933 | — | — | 1,177 | 89 | 31 | 10 | 47 | 1,354 | — | — | 102 | 17 | — | 17 | 136 | 1,490 ⁶ |

¹ Figures are as at fiscal year end nearest 31 December of year named.

² Municipal Improvements Assistance Act.

³ Included in other liabilities.

⁴ Deposit certificates included for years 1943 and prior.

⁵ Included in other guaranteed debt.

⁶ These totals differ from those on the table showing provincial debt by province. The breakdown of debt by type was only available after elimination of intergovernment debt as follows: 1933, 83; 1937, 172; 1939, 202; 1941, 203; 1943, 198.

Series H398-403. Local governments, total liabilities¹ by type, selected years, 1933 to 1975
(millions of dollars)

| Year ² | Funded debt | Less sinking funds | Net funded debt | Temporary loans and over- drafts | Other liabil- ities | Total direct and indirect debt |
|-------------------|----------------|--------------------------|-----------------------|---|---------------------------|---|
| | 398 | 399 | 400 | 401 | 402 | 403 |
| 1975P | 12,922 | 843 | 12,079 | 1,461 | 2,455 | 15,995 |
| 1974 | 11,545 | 807 | 10,738 | 1,262 | 1,611 | 13,611 |
| 1973 | 10,251 | 734 | 9,517 | 832 | 1,465 | 11,814 |
| 1972 | 9,722 | 674 | 9,048 | 737 | 1,020 | 10,805 |
| 1971 | 9,101 | 580 | 8,521 | 608 | 900 | 10,029 |
| 1970 | 8,671 | 587 | 8,084 | 598 | 722 | 9,404 |
| 1969 | 8,252 | 491 | 7,761 | 582 | 702 | 9,045 |
| 1968 | 7,718 | 438 | 7,280 | 546 | 595 | 8,421 |
| 1967 | 7,223 | 378 | 6,845 | 511 | 727 | 8,083 |
| 1966 | 6,553 | 346 | 6,207 | 487 | 652 | 7,346 |
| 1965 | 5,891 | 298 | 5,593 | 407 | 597 | 6,597 |
| 1964 | 5,451 | 260 | 5,191 | 307 | 552 | 6,050 |
| 1963 | 5,538 | 229 | 5,309 | 323 | 568 | 6,200 |
| 1962 | 5,088 | 190 | 4,898 | 251 | 507 | 5,656 |
| 1961 | 4,746 | 167 | 4,579 | 278 | 412 | 5,269 |
| 1960 | 4,351 | 154 | 4,197 | 264 | 381 | 4,842 |
| 1959 | 3,883 | 134 | 3,749 | 246 | 338 | 4,333 |
| 1958 | 3,413 | 118 | 3,295 | 185 | 343 | 3,823 |
| 1957 | 3,009 | 106 | 2,903 | 207 | 277 | 3,387 |
| 1956 | 2,659 | 98 | 2,561 | 167 | 327 | 3,055 |
| 1955 | 2,423 | 93 | 2,330 | 128 | 204 | 2,662 |
| 1954 | 2,129 | 90 | 2,039 | 117 | 200 | 2,356 |
| 1953 | 1,862 | 93 | 1,769 | 97 | 192 | 2,058 |
| 1952 | 1,630 | 104 | 1,526 | 100 | 158 | 1,784 |
| 1951 | 1,450 | 118 | 1,332 | 88 | 164 | 1,584 |
| 1950 | 1,247 | 146 | 1,101 | 84 | 138 | 1,323 |
| 1949 | 1,126 | 151 | 975 | 78 | 122 | 1,175 |
| 1948 | 1,019 | 146 | 873 | 64 | 119 | 1,056 |
| 1947 | 964 | 150 | 814 | 48 | 114 | 976 |
| 1946 | 1,006 | 161 | 845 | 27 | 111 | 983 |
| 1945 | 1,026 | 177 | 849 | 27 | 116 | 992 |
| 1943 | — | — | 892 | 65 | 78 | 1,035 ³ |
| 1941 | — | — | 990 | 102 | 75 | 1,167 ³ |
| 1939 | — | — | 1,067 | 145 | 92 | 1,304 ³ |
| 1937 | — | — | 1,147 | 118 | 91 | 1,356 ³ |
| 1933 | — | — | 1,232 | 143 | 60 | 1,435 ³ |

¹ Includes debt issued by municipalities, school boards and municipal enterprises (formerly called direct and indirect debt). The source publication (Catalogue 68-204) contains only direct debt figures from 1966 on. Up to 1965, direct and indirect debt were available separately. Amounts in 1965 and 1964 were \$9 and \$10 million respectively. Montreal transit debt of \$60 million was classified as direct debt beginning in 1961.

² Figures are as at 31 December of year named.

³ These totals differ from those on table showing municipal debt by province (series H416-427). The breakdown of debt by type was only available after elimination of intergovernment debt as follows: 1933, 26; 1937, 30; 1939, 37; 1941, 47; 1943, 41.

Series H404-415. Provincial governments, direct and indirect debt, by province, selected years, 1933 to 1975
(millions of dollars)

| Year ¹ | Newfound-land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat-chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total |
|-------------------|---------------|----------------------|-------------|---------------|--------|---------|----------|---------------|---------|------------------|---|--------|
| | 404 | 405 | 406 | 407 | 408 | 409 | 410 | 411 | 412 | 413 | 414 | 415 |
| 1975 | 2,135 | 183 | 1,810 | 1,554 | 13,947 | 17,734 | 3,290 | 1,062 | 5,236 | 5,889 | 216 | 53,056 |
| 1974 | 1,778 | 166 | 1,553 | 1,290 | 10,391 | 13,956 | 2,733 | 913 | 4,427 | 4,731 | 195 | 42,133 |
| 1973 | 1,413 | 144 | 1,412 | 1,142 | 8,942 | 12,102 | 2,214 | 793 | 3,778 | 4,059 | 143 | 36,142 |
| 1972 | 1,262 | 140 | 1,304 | 987 | 8,115 | 10,845 | 1,901 | 901 | 3,079 | 3,634 | 125 | 32,293 |
| 1971 | 1,130 | 136 | 1,131 | 924 | 7,152 | 9,464 | 1,696 | 904 | 2,916 | 3,342 | 90 | 28,885 |
| 1970 | 908 | 129 | 972 | 799 | 6,292 | 7,988 | 1,495 | 816 | 2,586 | 2,999 | 70 | 25,054 |
| 1969 | 772 | 124 | 841 | 735 | 5,795 | 7,426 | 1,339 | 891 | 2,198 | 2,729 | 50 | 22,900 |
| 1968 | 670 | 123 | 730 | 733 | 5,340 | 6,570 | 1,197 | 908 | 1,906 | 2,506 | 36 | 20,719 |
| 1967 | 585 | 112 | 557 | 682 | 5,005 | 5,560 | 914 | 659 | 888 | 2,034 | 27 | 17,023 |
| 1966 | 456 | 99 | 457 | 564 | 4,532 | 4,914 | 861 | 640 | 681 | 1,788 | 19 | 15,011 |
| 1965 | 329 | 81 | 383 | 405 | 3,761 | 4,253 | 775 | 597 | 550 | 1,492 | 16 | 12,582 |
| 1964 | 250 | 72 | 331 | 365 | 3,146 | 3,982 | 736 | 574 | 457 | 1,430 | 12 | 11,355 |
| 1963 | 211 | 60 | 312 | 326 | 2,594 | 3,798 | 663 | 552 | 391 | 1,410 | 10 | 10,327 |
| 1962 | 180 | 50 | 295 | 309 | 1,889 | 3,599 | 606 | 533 | 336 | 1,379 | 8 | 9,184 |
| 1961 | 109 | 41 | 291 | 292 | 1,501 | 3,463 | 547 | 490 | 272 | 1,376 | 4 | 8,386 |
| 1960 | 122 | 36 | 281 | 263 | 1,308 | 3,281 | 488 | 450 | 222 | 651 | – | 7,102 |
| 1959 | 109 | 35 | 260 | 241 | 1,101 | 3,128 | 401 | 372 | 173 | 585 | – | 6,405 |
| 1958 | 103 | 28 | 251 | 229 | 990 | 2,943 | 312 | 355 | 71 | 574 | – | 5,856 |
| 1957 | 99 | 26 | 233 | 229 | 930 | 2,585 | 250 | 290 | 47 | 518 | – | 5,207 |
| 1956 | 86 | 23 | 220 | 217 | 880 | 2,283 | 214 | 243 | 96 | 403 | – | 4,665 |
| 1955 | 83 | 21 | 202 | 194 | 816 | 2,014 | 192 | 231 | 96 | 323 | – | 4,172 |
| 1954 | 68 | 19 | 194 | 183 | 793 | 1,939 | 186 | 192 | 100 | 293 | – | 3,967 |
| 1953 | 51 | 18 | 190 | 182 | 727 | 1,755 | 167 | 184 | 103 | 280 | – | 3,657 |
| 1952 | 48 | 18 | 185 | 181 | 676 | 1,565 | 155 | 175 | 106 | 264 | – | 3,373 |
| 1951 | 37 | 18 | 180 | 176 | 660 | 1,376 | 141 | 165 | 111 | 280 | – | 3,144 |
| 1950 | 10 | 16 | 166 | 164 | 627 | 1,177 | 118 | 163 | 120 | 253 | – | 2,814 |
| 1949 | 10 | 15 | 143 | 151 | 636 | 1,076 | 98 | 152 | 138 | 222 | – | 2,641 |
| 1948 | – | 14 | 121 | 136 | 628 | 884 | 82 | 152 | 136 | 188 | – | 2,341 |
| 1947 | – | 12 | 112 | 115 | 596 | 810 | 77 | 157 | 139 | 166 | – | 2,184 |
| 1946 | – | 11 | 99 | 105 | 416 | 763 | 95 | 202 | 158 | 158 | – | 2,007 |
| 1945 | – | 11 | 96 | 95 | 377 | 757 | 92 | 196 | 164 | 155 | – | 1,943 |
| 1943 | – | 9 | 92 | 96 | 401 | 789 | 110 | 213 | 179 | 162 | – | 2,051 |
| 1941 | – | 10 | 102 | 100 | 419 | 848 | 115 | 229 | 176 | 169 | – | 2,168 |
| 1939 | – | 9 | 101 | 100 | 405 | 869 | 124 | 234 | 174 | 179 | – | 2,195 |
| 1937 | – | 6 | 93 | 82 | 286 | 806 | 122 | 216 | 175 | 180 | – | 1,966 |
| 1933 | – | 4 | 67 | 62 | 171 | 692 | 118 | 153 | 158 | 148 | – | 1,573 |

¹ Figures are as at fiscal year end nearest 31 December of year named.

Series H416-427. Local governments, total liabilities, by province, selected years, 1933 to 1975
(millions of dollars)

| Year ¹ | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia | Yukon Territory and Northwest Territories | Total |
|-------------------|-------------------|----------------------------|----------------|------------------|------------|------------|------------|-------------------|------------|---------------------|---|------------|
| | 416 | 417 | 418 | 419 | 420 | 421 | 422 | 423 | 424 | 425 | 426 | 427 |
| 1975P | 164 | 38 | 420 | 196 | 6,011 | 4,626 | 562 | 272 | 1,909 | 1,771 | 26 | 15,995 |
| 1974 | 128 | 35 | 325 | 150 | 4,990 | 4,175 | 538 | 248 | 1,527 | 1,476 | 19 | 13,611 |
| 1973 | 113 | 33 | 291 | 131 | 3,696 | 4,114 | 501 | 253 | 1,356 | 1,313 | 13 | 11,814 |
| 1972 | 95 | 36 | 268 | 111 | 3,161 | 3,941 | 495 | 290 | 1,226 | 1,171 | 11 | 10,805 |
| 1971 | 95 | 15 | 257 | 96 | 2,915 | 3,782 | 452 | 303 | 1,161 | 945 | 8 | 10,029 |
| 1970 | 74 | 15 | 238 | 87 | 2,789 | 3,606 | 423 | 277 | 1,038 | 851 | 6 | 9,404 |
| 1969 | 73 | 16 | 221 | 81 | 2,739 | 3,490 | 407 | 286 | 945 | 783 | 4 | 9,045 |
| 1968 | 73 | 14 | 208 | 77 | 2,714 | 3,091 | 369 | 291 | 836 | 745 | 3 | 8,421 |
| 1967 | 66 | 14 | 187 | 70 | 2,582 | 3,052 | 340 | 290 | 758 | 721 | 3 | 8,083 |
| 1966 | 65 | 14 | 165 | 114 | 2,306 | 2,721 | 320 | 281 | 702 | 656 | 2 | 7,346 |
| 1965 | 55 | 12 | 153 | 112 | 1,986 | 2,502 | 284 | 261 | 631 | 599 | 2 | 6,597 |
| 1964 | 42 | 11 | 141 | 109 | 1,785 | 2,336 | 263 | 231 | 577 | 554 | 1 | 6,050 |
| 1963 | 34 | 12 | 137 | 107 | 2,185 | 2,195 | 233 | 211 | 552 | 533 | 1 | 6,200 |
| 1962 | 25 | 12 | 130 | 101 | 1,928 | 2,026 | 206 | 197 | 524 | 506 | 1 | 5,656 |
| 1961 | 22 | 10 | 120 | 106 | 1,771 | 1,885 | 193 | 178 | 512 | 471 | 1 | 5,269 |
| 1960 | 20 | 8 | 109 | 101 | 1,592 | 1,750 | 175 | 165 | 482 | 439 | 1 | 4,842 |
| 1959 | 19 | 7 | 100 | 94 | 1,422 | 1,570 | 148 | 144 | 445 | 383 | 1 | 4,333 |
| 1958 | 16 | 6 | 88 | 89 | 1,198 | 1,440 | 125 | 124 | 393 | 344 | – | 3,823 |
| 1957 | 17 | 7 | 78 | 82 | 1,028 | 1,266 | 118 | 111 | 364 | 316 | – | 3,387 |
| 1956 | 14 | 6 | 73 | 74 | 969 | 1,110 | 105 | 99 | 317 | 288 | – | 3,055 |
| 1955 | 11 | 6 | 62 | 69 | 855 | 945 | 94 | 86 | 261 | 273 | – | 2,662 |
| 1954 | 7 | 5 | 61 | 64 | 772 | 854 | 84 | 73 | 227 | 209 | – | 2,356 |
| 1953 | 6 | 4 | 56 | 58 | 681 | 746 | 73 | 57 | 181 | 196 | – | 2,058 |
| 1952 | 5 | 4 | 52 | 54 | 602 | 623 | 69 | 49 | 145 | 181 | – | 1,784 |
| 1951 | 4 | 4 | 45 | 47 | 549 | 546 | 66 | 47 | 125 | 151 | – | 1,584 |
| 1950 | – | – | – | – | – | – | – | – | – | – | – | 1,323 |
| 1949 | – | – | – | – | – | – | – | – | – | – | – | 1,175 |
| 1948 | – | – | – | – | – | – | – | – | – | – | – | 1,056 |
| 1947 | – | – | – | – | – | – | – | – | – | – | – | 976 |
| 1946 | – | – | – | – | – | – | – | – | – | – | – | 983 |
| 1945 | – | – | – | – | – | – | – | – | – | – | – | 992 |
| 1943 | – | 2 | 22 | 19 | 472 | 282 | 60 | 76 | 50 | 93 | – | 1,076 |
| 1941 | – | 3 | 25 | 22 | 503 | 342 | 72 | 87 | 57 | 103 | – | 1,214 |
| 1939 | – | 3 | 27 | 22 | 523 | 413 | 82 | 98 | 62 | 111 | – | 1,341 |
| 1937 | – | 3 | 27 | 23 | 507 | 464 | 96 | 87 | 67 | 112 | – | 1,386 |
| 1933 | – | 2 | 29 | 22 | 508 | 540 | 100 | 68 | 74 | 118 | – | 1,461 |

¹ Figures are as at 31 December of year named.

Series H428-435. Provincial current revenues, selected years, 1913 to 1937

(millions of dollars)

| Year ¹ | Total current revenues | Federal subsidies | Taxes | Licences, permits and fees | Public domain | Liquor control | All other current revenues | Federal subventions and grants-in-aid ² |
|-------------------|------------------------|-------------------|------------|----------------------------|---------------|----------------|----------------------------|--|
| | 428 | 429 | 430 | 431 | 432 | 433 | 434 | 435 |
| 1937 | 247.0 | 21.2 | 134.2 | 34.2 | 21.1 | 29.8 | 6.6 | 82.4 |
| 1936 | 221.6 | 16.9 | 113.6 | 35.3 | 18.7 | 26.7 | 10.3 | 72.6 |
| 1935 | 194.7 | 17.1 | 97.8 | 30.5 | 17.6 | 22.8 | 9.0 | 57.7 |
| 1934 | 164.9 | 16.1 | 79.2 | 29.1 | 14.4 | 17.5 | 8.7 | 57.5 |
| 1933 | 154.3 | 15.3 | 76.8 | 27.8 | 11.3 | 14.8 | 8.1 | 40.4 |
| 1932 | 158.4 | 15.4 | 75.0 | 27.6 | 12.2 | 19.8 | 8.4 | 45.2 |
| 1931 | 162.0 | 15.0 | 70.0 | 26.3 | 15.6 | 26.4 | 8.8 | 42.6 |
| 1930 | 178.3 | 14.3 | 77.7 | 28.7 | 17.0 | 31.0 | 9.7 | 9.2 |
| 1929 | 180.3 | 14.1 | 71.4 | 32.0 | 19.0 | 36.1 | 7.8 | 2.6 |
| 1928 | 164.2 | 14.2 | 57.5 | 30.0 | 20.0 | 32.9 | 9.5 | 2.3 |
| 1927 | 152.5 | 14.5 | 58.5 | 27.4 | 20.3 | 24.7 | 7.2 | 1.5 |
| 1926 | 136.2 | 12.5 | 55.3 | 23.8 | 19.7 | 17.6 | 7.2 | 1.4 |
| 1925 | 122.8 | 12.4 | 47.5 | 21.7 | 18.2 | 15.8 | 7.2 | 1.7 |
| 1921 | 91.1 | 11.9 | 35.3 | 15.4 | 14.8 | 7.9 | 5.9 | 1.5 |
| 1913 | 46.4 | 12.9 | 9.3 | 6.9 | 11.0 | 2.2 | 4.1 | .1 |

¹ Fiscal years ending nearest the end of the year given: for fiscal years and fiscal year changes of the provinces see the general note to this section.

² Not included in total current revenues.

Series H436-447. Provincial current expenditures, selected years, 1913 to 1937
(millions of dollars)

| Year ¹ | Total current expenditures | Debt charges ² | Public welfare | | Education | Adminis- tration of justice | Legislation | General government | Agri- culture | Public domain | Highways, bridges and ferries | All other |
|-------------------|----------------------------|---------------------------|----------------|------------|------------|-----------------------------------|-------------|--------------------|------------------|---------------|-------------------------------------|------------|
| | | | Relief | Other | | | | | | | | |
| | 436 | 437 | 438 | 439 | 440 | 441 | 442 | 443 | 444 | 445 | 446 | 447 |
| 1937 | 261.1 | 50.9 | 42.9 | 45.8 | 32.5 | 11.7 | 3.2 | 19.3 | 6.2 | 14.5 | 25.3 | 8.7 |
| 1936 | 237.5 | 50.4 | 41.9 | 41.1 | 29.3 | 10.1 | 2.6 | 16.4 | 5.4 | 16.6 | 19.9 | 4.8 |
| 1935 | 243.3 | 54.4 | 52.7 | 36.1 | 28.0 | 10.5 | 2.4 | 15.6 | 5.0 | 15.4 | 20.8 | 2.6 |
| 1934 | 235.4 | 52.9 | 55.4 | 34.7 | 28.2 | 10.2 | 3.0 | 14.9 | 5.0 | 11.2 | 17.6 | 2.3 |
| 1933 | 202.9 | 50.2 | 33.3 | 31.0 | 28.8 | 9.6 | 2.4 | 14.4 | 4.9 | 9.9 | 15.9 | 2.8 |
| 1932 | 207.0 | 49.0 | 25.1 | 32.5 | 30.3 | 10.3 | 2.4 | 14.8 | 6.0 | 13.1 | 17.8 | 5.6 |
| 1931 | 210.5 | 39.2 | 25.8 | 34.3 | 34.2 | 11.5 | 2.4 | 15.4 | 6.4 | 14.2 | 22.7 | 4.4 |
| 1930 | 187.9 | 29.5 | 4.1 | 33.4 | 33.8 | 11.6 | 3.2 | 15.6 | 6.3 | 15.3 | 28.7 | 6.5 |
| 1929 | 163.2 | 27.8 | .9 | 26.2 | 31.2 | 10.2 | 2.6 | 14.7 | 5.5 | 12.3 | 25.6 | 6.1 |
| 1928 | 150.1 | 25.9 | .1 | 23.5 | 29.3 | 9.9 | 2.6 | 14.1 | 4.9 | 10.7 | 23.3 | 5.8 |
| 1927 | 142.2 | 26.2 | .1 | 20.8 | 27.8 | 9.1 | 3.2 | 13.0 | 4.6 | 9.8 | 20.7 | 6.9 |
| 1926 | 127.0 | 25.0 | .1 | 18.5 | 25.7 | 8.5 | 2.4 | 12.1 | 4.2 | 8.9 | 15.8 | 5.8 |
| 1925 | 120.9 | 23.1 | .2 | 17.6 | 25.6 | 8.7 | 2.7 | 12.1 | 3.9 | 7.5 | 13.5 | 6.1 |
| 1921 | 91.4 | 14.4 | .4 | 12.1 | 20.9 | 7.5 | 2.5 | 12.0 | 3.8 | 5.5 | 8.3 | 4.0 |
| 1913 | 48.9 | 3.3 | – | 4.3 | 9.6 | 4.9 | 1.9 | 6.5 | 2.3 | 5.3 | 8.7 | 2.2 |

¹ Fiscal years ending nearest the end of the year given: for fiscal years and fiscal year changes of the provinces see the general note to this section.

² Excluding sinking funds.

Series H448-457. Provincial current revenues, by province, selected years, 1913 to 1937

(millions of dollars)

| Year ¹ | Total current revenues | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskat- chewan | Alberta | British Columbia |
|-------------------|------------------------------|----------------------------|------------------|------------------|------------|------------|------------|-------------------|-------------------|---------------------|
| | 448 | 449 | 450 | 451 | 452 | 453 | 454 | 455 | 456 | 457 |
| 1937 | 247.0 | 1.6 | 10.1 | 7.5 | 57.5 | 87.6 | 15.3 | 17.1 | 18.9 | 31.3 |
| 1936 | 221.6 | 1.5 | 9.5 | 6.6 | 43.5 | 87.0 | 14.0 | 14.0 | 17.0 | 28.4 |
| 1935 | 194.7 | 1.3 | 9.3 ² | 6.0 | 41.5 | 70.0 | 12.9 | | | |
| 1934 | 164.9 | 1.2 | 7.0 | 5.3 | 35.8 | 54.6 | 12.6 | 11.4 | 13.9 | 23.1 |
| 1933 | 154.3 | 1.2 | 6.2 | 5.0 | 30.7 | 54.8 | 12.1 | 11.7 | 12.6 | 19.8 |
| 1932 | 158.4 | 1.2 | 7.1 | 5.4 | 33.4 | 55.1 | 10.6 | 12.0 | 12.9 | 20.7 |
| 1931 | 162.0 | 1.1 | 7.6 | 5.8 | 36.8 | 57.2 | 9.6 | 10.1 | 11.7 | 22.1 |
| 1930 | 178.3 | 1.2 | 6.9 | 6.3 | 43.1 | 58.4 | 11.2 | 13.3 | 13.8 | 24.1 |
| 1929 | 180.3 | 1.1 | 6.3 | 6.4 | 46.1 | 54.8 | 11.8 | 14.0 | 14.5 | 25.4 |
| 1928 | 164.2 | 1.0 | 5.8 | 5.7 | 41.1 | 47.5 | 10.3 | 15.7 | 14.1 | 23.1 |
| 1927 | 152.5 | .9 | 5.6 | 5.2 | 35.8 | 45.0 | 9.4 | 13.3 | 14.6 ³ | 22.8 |
| 1926 | 136.2 | .9 | 4.0 | 4.1 | 31.3 | 39.9 | 10.3 | 12.8 | 11.1 | 21.9 |
| 1925 | 122.8 | .8 | 3.5 | 3.4 | 26.8 | 34.5 | 9.6 | 12.4 | 10.7 | 21.2 |
| 1921 | 91.1 | .8 | 3.3 | 2.7 | 21.0 | 21.9 | 7.4 | 9.5 | 8.0 | 16.6 |
| 1913 | 46.4 | .5 | 1.7 | 1.4 | 8.7 | 9.4 | 4.1 | 6.1 ² | 4.4 | 10.2 |

¹ Fiscal years ending nearest the end of the year given: for fiscal years and fiscal year changes of the provinces see the general note to this section.

² Fourteen-month period.

³ Fifteen-month period.

Series H458-465. Unemployment Insurance account, 1942 to 1976

(millions of dollars)

| Year ¹ | Receipts | | | | Disbursements | | | |
|-------------------|-----------------------------------|---------------------|--------------------|------------|---------------------|------------------|----------------------------|------------|
| | Employer and employee premiums | Government share | Other ² | Total | Net benefit paid | Interest paid | Administration expenses | Total |
| | 458 | 459 | 460 | 461 | 462 | 463 | 464 | 465 |
| 1976 | 2,476 | 1,327 | 2 | 3,805 | 3,342 | 8 | 207 | 3,557 |
| 1975 | 1,953 | 1,683 | 1 | 3,638 | 3,144 | 14 | 192 | 3,350 |
| 1974 | 1,545 | 852 | 1 | 2,398 | 2,119 | 27 | 163 | 2,310 |
| 1973 | 928 | 897 | 2 | 1,826 | 2,004 | 17 | 141 | 2,162 |
| 1972 | 711 | 892 | 3 | 1,606 | 1,872 | 4 | 122 | 1,998 |
| 1971 ³ | 407 | 81 | 14 | 502 | 590 | - ⁴ | - ⁴ | 590 |
| 1971 | 495 | 99 | 29 | 624 | 758 | - | - | 758 |
| 1970 | 492 | 98 | 28 | 618 | 542 | - | - | 542 |
| 1969 | 433 | 87 | 19 | 539 | 459 | - | - | 459 |
| 1968 | 347 | 69 | 16 | 433 | 389 | - | - | 389 |
| 1967 | 344 | 69 | 11 | 424 | 307 | - | - | 307 |
| 1966 | 328 | 66 | 5 | 399 | 298 | - | - | 298 |
| 1965 | 311 | 62 | 2 | 375 | 335 | - | - | 335 |
| 1964 | 297 | 59 | 1 | 357 | 366 | - | - | 366 |
| 1963 | 286 | 57 | 3 | 346 | 403 | - | - | 403 |
| 1962 | 278 | 56 | 3 | 337 | 455 | - | - | 455 |
| 1961 | 275 | 55 | 2 | 333 | 514 | - | - | 514 |
| 1960 | 229 | 46 | 7 | 281 | 415 | - | - | 415 |
| 1959 | 185 | 37 | 12 | 234 | 479 | - | - | 479 |
| 1958 | 192 | 38 | 24 | 255 | 385 | - | - | 385 |
| 1957 | 188 | 38 | 26 | 252 | 231 | - | - | 231 |
| 1956 | 170 | 34 | 25 | 229 | 215 | - | - | 215 |
| 1955 | 159 | 32 | 26 | 217 | 258 | - | - | 258 |
| 1954 | 159 | 32 | 26 | 217 | 187 | - | - | 187 |
| 1953 | 155 | 31 | 23 | 209 | 136 | - | - | 136 |
| 1952 | 154 | 31 | 19 | 204 | 90 | - | - | 90 |
| 1951 | 129 | 28 | 16 | 172 | 90 | - | - | 90 |
| 1950 | 104 | 20 | 14 | 139 | 86 | - | - | 86 |
| 1949 | 99 | 21 | 12 | 132 | 50 | - | - | 50 |
| 1948 | 84 | 16 | 10 | 110 | 35 | - | - | 35 |
| 1947 | 76 | 15 | 8 | 99 | 43 | - | - | 43 |
| 1946 | 63 | 13 | 6 | 81 | 32 | - | - | 32 |
| 1945 | 64 | 13 | 6 | 83 | 5 | - | - | 5 |
| 1944 | 62 | 12 | 4 | 78 | 2 | - | - | 2 |
| 1943 | 57 | 11 | 2 | 71 | 1 | - | - | 1 |
| 1942 | 36 | 7 | - | 44 | - | - | - | - |

¹ Calendar year from 1976 to 1972, fiscal year ended nearest 31 December 1971 to 1942.

² Includes interest on investments, profit or loss on sale of securities less interest paid on loans.

³ April to December, 1971.

⁴ Data on interest paid and administration expenses not available prior to 1972.

Series H466-473. Revenue and expenditure of Canada and Quebec pension plans, 1965 to 1975

(millions of dollars)

| Year ¹ | Canada Pension Plan | | | | Quebec Pension Plan | | | |
|-------------------|---------------------|------------|------------|-----------------------------------|---------------------|------------|------------|-----------------------------------|
| | Revenue | | | Total expenditure ² | Revenue | | | Total expenditure ² |
| | Contributions | Interest | Total | | Contributions | Interest | Total | |
| | 466 | 467 | 468 | 469 | 470 | 471 | 472 | 473 |
| 1975 | 1,489 | 640 | 2,129 | 622 | 535 | 272 | 807 | 232 |
| 1974 | 1,239 | 519 | 1,758 | 429 | 407 | 219 | 626 | 163 |
| 1973 | 1,019 | 424 | 1,443 | 303 | 370 | 171 | 541 | 134 |
| 1972 | 897 | 346 | 1,243 | 229 | 336 | 141 | 477 | 79 |
| 1971 | 826 | 275 | 1,101 | 166 | 301 | 110 | 411 | 55 |
| 1970 | 813 | 211 | 1,024 | 112 | 275 | 86 | 361 | 39 |
| 1969 | 746 | 144 | 890 | 65 | 265 | 61 | 326 | 26 |
| 1968 | 698 | 87 | 785 | 30 | 248 | 39 | 287 | 14 |
| 1967 | 641 | 44 | 685 | 13 | 232 | 22 | 254 | 8 |
| 1966 | 588 | 12 | 600 | 8 | 205 | 8 | 213 | 5 |
| 1965 | 95 | – | 95 | 5 | – | – | – | – |

¹ Fiscal year nearest calendar year shown.

² Benefit payments plus expenses, net of small refunds.

Series H474-493. Federal government transfers to provinces and territories, 1947 to 1975
(millions of dollars)

| Year ¹ | Unconditional transfers | | | | | | | Conditional transfers | | | | | | | | | Total cash transfers | Tax abatements | | |
|-------------------|---|---------------------------------------|--------------------------------|-----------------------------------|----------------------------------|--|-------------------------------|-----------------------|--------|----------|---------|----------------------------------|-----------|-----------------------|-------|--|----------------------|----------------------|--------------------------|------------------------|
| | Compensation for occupancy of tax fields ² | Transfer of tax revenues ³ | Equalization and stabilization | Established programs ⁴ | Statutory subsidies ⁵ | Other unconditional transfers ⁶ | Total unconditional transfers | Agriculture | Health | Medicare | Welfare | Transportation and communication | Education | Resources development | Other | Total conditional transfers ⁷ | | General ⁸ | Post-secondary education | Quebec contracting out |
| | 474 | 475 | 476 | 477 | 478 | 479 | 480 | 481 | 482 | 483 | 484 | 485 | 486 | 487 | 488 | 489 | 490 | 491 | 492 | 493 |
| 1975 | — | 46 | 1,956 | 204 | 34 | 574 | 2,814 | 136 | 1,736 | 796 | 1,027 | 68 | 663 | 32 | 282 | 4,740 | 7,554 | — ⁹ | 855 | 914 |
| 1974 | — | 155 | 1,795 | 176 | 34 | 577 | 2,737 | 119 | 1,354 | 763 | 739 | 40 | 607 | 14 | 192 | 3,828 | 6,566 | — ⁹ | 708 | 743 |
| 1973 | — | 172 | 1,500 | 154 | 34 | 102 | 1,962 | 108 | 1,107 | 678 | 529 | 47 | 584 | 21 | 120 | 3,194 | 5,155 | — ⁹ | 581 | 620 |
| 1972 | — | 92 | 1,177 | 198 | 34 | 118 | 1,619 | 90 | 1,006 | 631 | 493 | 40 | 559 | 14 | 87 | 2,920 | 4,539 | — ⁹ | 445 | 498 |
| 1971 | — | 90 | 1,050 | 249 | 34 | 97 | 1,520 | 76 | 893 | 576 | 473 | 34 | 610 | 10 | 90 | 2,762 | 4,282 | 3,119 | 398 | 404 |
| 1970 | — | 84 | 899 | 185 | 32 | 33 | 1,237 | 58 | 789 | 401 | 409 | 45 | 568 | 24 | 161 | 2,455 | 3,692 | 2,678 | 341 | 379 |
| 1969 | — | 84 | 682 | 142 | 32 | 42 | 982 | 54 | 742 | 181 | 309 | 51 | 401 | 17 | 13 | 1,768 | 2,750 | 2,439 | 307 | 330 |
| 1968 | — | 80 | 565 | 170 | 32 | 30 | 877 | 30 | 640 | 33 | 298 | 60 | 388 | 16 | 6 | 1,471 | 2,348 | 2,016 | 247 | 273 |
| 1967 | — | 62 | 548 | 134 | 32 | 30 | 806 | 23 | 547 | — | 284 | 93 | 315 | 26 | 19 | 1,307 | 2,113 | 1,723 | 228 | 252 |
| 1966 | — | 54 | 335 | 54 | 32 | 47 | 522 | 28 | 450 | — | 232 | 105 | 239 | 12 | 40 | 1,106 | 1,628 | 1,340 | — | 201 |
| 1965 | — | 49 | 274 | 77 | 32 | 42 | 474 | 21 | 421 | — | 210 | 99 | 161 | 21 | 10 | 943 | 1,417 | 1,137 | — | 157 |
| 1964 | — | 51 | 227 | 10 | 32 | 40 | 360 | 10 | 491 | — | 183 | 87 | 107 | 30 | 39 | 947 | 1,307 | 909 | — | — |
| 1963 | — | 20 | 167 | — | 32 | 40 | 259 | 6 | 446 | — | 173 | 52 | 137 | 23 | 26 | 863 | 1,122 | 783 | — | — |
| 1962 | 9 | 27 | 173 | — | 32 | 40 | 279 | 5 | 388 | — | 160 | 44 | 208 | 16 | 28 | 849 | 1,128 | 676 | — | — |
| 1961 | 313 | 6 | 168 | — | 32 | 25 | 544 | 5 | 332 | — | 144 | 41 | 36 | 22 | 26 | 606 | 1,150 | 327 | — | — |
| 1960 | 289 | 4 | 192 | — | 29 | 25 | 539 | 4 | 237 | — | 103 | 54 | 9 | 18 | 11 | 436 | 975 | — | — | — |
| 1959 | 280 | 5 | 181 | — | 29 | 25 | 520 | 7 | 197 | — | 91 | 56 | 8 | 15 | 9 | 383 | 903 | — | — | — |
| 1958 | 249 | 9 | 149 | — | 35 | 26 | 468 | 2 | 101 | — | 74 | 54 | 8 | 9 | — | 248 | 716 | — | — | — |
| 1957 | 214 | 7 | 140 | — | 22 | 1 | 384 | 1 | 35 | — | 48 | 51 | 5 | 5 | — | 145 | 529 | — | — | — |
| 1956 | 366 | 7 | — | — | 23 | — | 396 | 1 | 36 | — | 38 | 27 | 5 | 3 | 1 | 111 | 507 | — | — | — |
| 1955 | 320 | 8 | — | — | 23 | 1 | 352 | 1 | 34 | — | 30 | 17 | 4 | 3 | — | 89 | 441 | — | — | — |
| 1954 | 327 | 7 | — | — | 24 | 1 | 359 | 1 | 32 | — | 24 | 19 | 4 | 2 | 1 | 83 | 442 | — | — | — |
| 1953 | 309 | 7 | — | — | 25 | — | 341 | 1 | 30 | — | 23 | 14 | 4 | 3 | — | 75 | 416 | — | — | — |
| 1952 | 309 | 4 | — | — | 26 | — | 339 | 1 | 27 | — | 22 | 13 | 5 | 2 | 1 | 71 | 410 | — | — | — |
| 1951 | 97 | 4 | — | — | 26 | — | 127 | 1 | 25 | — | 85 | 14 | 4 | — | 1 | 130 | 257 | — | — | — |
| 1950 | 94 | 5 | — | — | 25 | — | 124 | 2 | 19 | — | 104 | 7 | 4 | — | 14 | 150 | 274 | — | — | — |
| 1949 | 77 | 1 | — | — | 26 | — | 104 | 3 | 13 | — | 91 | — | 5 | 4 | — | 116 | 220 | — | — | — |
| 1948 | 85 | — | — | — | 17 | — | 102 | — | — | — | 67 | — | — | — | 22 | 89 | 191 | — | — | — |
| 1947 | 60 | — | — | — | 17 | — | 77 | — | — | — | 59 | — | — | — | 11 | 70 | 147 | — | — | — |

¹ Fiscal year nearest 31 December of year shown.

² Compensation to provinces under Tax Rental Agreements Act.

³ Comprised of provincial share of income tax on power utilities, federal estate tax, oil export tax and tax on 1971 undistributed income on hand.

⁴ Beginning in 1965, Quebec accepted the federal offer to assume financial responsibility for certain joint programs (hospital insurance and diagnostic services, special welfare programs and youth allowances) in exchange for personal income tax points. Those cash transfers represent adjustment payments which are the difference between the federal share of the costs of these programs and the value of the tax points. The value of the tax points are given under tax abatements.

⁵ Includes subsidies under the British North America Act and Newfoundland additional grants.

⁶ Includes Atlantic provinces adjustment grant, tax revenue guarantee payments, payments to the territories and other.

⁷ Excludes value of tax points and cash compensation payments to Quebec for established programs and also excludes value of tax abatements to provinces for financing of post-secondary education. Total federal conditional transfers can be calculated by adding established programs, conditional transfers and the tax abatements for post-secondary education and Quebec opting-out.

⁸ In 1962 tax rentals were replaced by a system of tax collections agreements in which the federal government abated tax points and agreed to collect provincial taxes at rates specified by the provinces. All provinces but Quebec participated.

⁹ In 1972 the abatement system was discontinued and now provincial taxes are expressed as a direct percentage of federal basic tax. Provincial taxes at the new standard rate of 30.5 per cent of federal basic tax and 10 per cent of corporate taxable income would amount to: *(millions of dollars)* 1975, \$6,544; 1974, \$5,372; 1973, \$4,411; 1972, \$3,528. This general abatement includes the post-secondary tax abatement in the adjoining column.