

establish an accident fund administered by a Board to which employers are required to contribute at a rate proportional with the hazards of the industry. See also pp. 744-745.

Hospital Insurance

A federal-provincial hospital insurance plan has been adopted by each of the ten Canadian provinces. Under this arrangement, the Federal Government pays approximately one half of the cost of hospitalization for patients who are participants under the plan. The provinces meet the remainder of the cost. Provincial revenues for this purpose are raised by various means. The Province of Quebec has increased its personal and corporation income tax. Certain provinces require the deduction of a monthly premium from the wages of their residents as a contribution or premium for the plan. In such provinces non-salaried people must also pay the premium directly if they wish to be covered by the plan. In some other provinces the proceeds of a retail sales tax are earmarked in whole or in part for the support of the hospital plan. See also pp. 262-265.

Section 3.—Federal Government Finance

Subsection 1 of this Section contains financial statistics of the Federal Government prepared as far as possible in accordance with the classifications, concepts and definitions used in the preparation of provincial and municipal finance statistics. These tables differ from the information presented in Subsection 2 in that the latter has been extracted directly from the *Public Accounts of Canada*. Detailed reports published by the Dominion Bureau of Statistics provide reconciliations of revenue, expenditure and debt as set out in Subsections 1 and 2. The *Public Accounts of Canada* presentation is retained for continuity and also because there is interest in and use for information on this basis.

Subsection 1.—DBS Statistics of Federal Government Finance

Revenue and Expenditure.—Table 4 shows details of net general revenue of the Federal Government for the years ended Mar. 31, 1961 and 1962.

4.—Details of Net General Revenue of the Federal Government, Years Ended Mar. 31, 1961 and 1962

Source	1961	1962	Source	1961	1962
	\$'000	\$'000		\$'000	\$'000
Taxes—			Privileges, Licences and Permits—		
Income—			Natural resources.....	4,166	3,805
Corporations ¹	1,380,128	1,302,179	Other.....	19,170	20,585
Individuals ¹	1,940,560	2,051,606	Sales and services other than institutional.....	57,030	64,000
Interest, dividends and other income going abroad	88,174	112,306	Fines and penalties.....	1,877	1,338
General sales ¹	990,848	1,044,557	Exchange fund profits.....	32,536	32,606
Excise Duties and Special Excise Taxes—			Receipts from government enterprises.....	108,155	122,427
Alcoholic beverages.....	199,109	206,277	Bullion and coinage.....	8,676	8,144
Tobacco.....	342,675	367,386	Postal service.....	202,004	213,579
Automobiles.....	59,627	25,270	Other revenue.....	9,720	9,975
Other.....	31,805	24,703	Non-revenue and surplus receipts.....	41,145	18,477
Customs import duties.....	498,698	534,516			
Succession duties and estate taxes.....	84,879	84,579			
Other.....	1,622	1,043			
Totals, Taxes.....	5,618,125	5,754,422	Totals, Net General Revenue.....	6,102,604	6,249,358

¹ Includes old age security taxes.

Table 5 gives details of expenditure by function for the years ended Mar. 31, 1961 and 1962 and Table 6 gives details of the amounts paid by the Federal Government to provincial governments and municipal corporations in the same years.