

### 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. 273-276.

## 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, 1962 and 1963.

#### 4.—Details of Net General Revenue of the Federal Government, Years Ended Mar. 31, 1962 and 1963

Source	1962	1963	Source	1962	1963
	\$'000	\$'000		\$'000	\$'000
<b>Taxes—</b>			<b>Privileges, Licences and Permits—</b>		
Income—			Natural resources.....	3,805	3,928
Corporation <sup>1</sup> .....	1,302,179	1,298,087	Other.....	20,585	22,548
Individual <sup>1</sup> .....	2,051,606	2,018,276	Sales and services other than institutional.....	64,000	62,617
Interest, dividends and other income going abroad	112,306	129,137	Fines and penalties.....	1,338	1,213
General sales <sup>1</sup> .....	1,044,557	1,108,210	Exchange fund profits.....	32,606	35,227
Excise Duties and Special Excise Taxes—			Receipts from government enterprises.....	122,427	107,084
Alcoholic beverages.....	206,277	219,814	Bullion and coinage.....	8,144	9,706
Tobacco.....	367,386	383,553	Postal service.....	213,579	222,359
Automobiles.....	25,270	—	Other revenue.....	9,975	11,979
Other.....	24,703	37,889	Non-revenue and surplus receipts.....	18,477	22,751
Customs import duties.....	534,516	644,992			
Succession duties and estate taxes.....	84,579	87,143			
Other.....	1,043	491			
<b>Totals, Taxes.....</b>	<b>5,754,422</b>	<b>5,927,592</b>	<b>Totals, Net General Revenue.....</b>	<b>6,249,358</b>	<b>6,427,004</b>

<sup>1</sup> Includes old age security taxes.

Table 5 gives details of expenditure by function for the years ended Mar. 31, 1962 and 1963 and Table 6 gives details of the amounts paid by the Federal Government to provincial governments, territories and municipal corporations for the same years.