

### 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. 288-291.

## 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, 1963 and 1964.

#### 4.—Details of Net General Revenue of the Federal Government, Years Ended Mar. 31, 1963 and 1964

Source	1963	1964	Source	1963	1964
	\$'000	\$'000		\$'000	\$'000
<b>Taxes—</b>			<b>Privileges, Licences and Permits—</b>		
<b>Income—</b>			Natural resources.....	3,928	5,232
Corporation <sup>1</sup> .....	1,298,087	1,374,708	Other.....	22,548	23,927
Individual.....	2,018,276	2,167,674	<b>Sales and services other than</b>		
On interest, dividends and			institutional.....	62,617	66,431
other income going abroad	129,137	124,500	Fines and penalties.....	1,213	1,548
General sales <sup>1</sup> .....	1,108,210	1,277,815	Exchange fund profits.....	35,227	62,594
<b>Excise Duties and Special</b>			Receipts from government en-		
<b>Excise Taxes—</b>			terprises.....	107,084	124,651
Alcoholic beverages.....	219,814	233,407	Bullion and coinage.....	9,706	10,625
Tobacco.....	383,553	390,636	Postal service.....	222,359	235,865
Other.....	37,889	41,721	Other revenue.....	11,979	13,228
Customs import duties.....	644,992	581,441	Non-revenue and surplus re-		
Estate taxes.....	87,143	90,671	ceipts.....	22,751	27,695
Other.....	491	219			
<b>Totals, Taxes.....</b>	<b>5,927,592</b>	<b>6,282,792</b>	<b>Totals, Net General</b>	<b>6,427,004</b>	<b>6,854,588</b>
			<b>Revenue.....</b>		

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

Table 5 gives details of the amounts paid by the Federal Government to provincial governments, territories and municipal corporations for the year ended Mar. 31, 1964 and Table 6 gives details of expenditure by function for 1963 and 1964.