

exclusive of relief, increased in all provinces. The marked increase of \$3,152,000 (25.4 p.c.) in the cost of old age pensions and pensions for the blind was due much more to the fact that pensions were increased to offset the rise in the cost of living than to the natural increase in the number of pensions paid.

Ordinary and Capital Revenues and Expenditures.—Tables 28, 29 and 30 present an over-all picture of provincial finance by combining ordinary and capital account revenues and expenditures. These tables provide a more valid basis for comparison than those based on ordinary account alone because they eliminate inter-provincial and inter-year incomparabilities that arise through variations from province to province, and from year to year, in the type of expenditure capitalized. Since all expenditures, ordinary or capital, are included in the combined picture, amounts provided through ordinary account for debt retirement have been excluded to avoid duplication. Sinking fund earnings are not included as revenue. These tables present the “net” cost of services to the provinces after the following revenues have been offset against the corresponding expenditures: shared cost contribution of other governments, institutional revenue and certain other sales of commodities and services, and interest revenue exclusive of sinking fund earnings.

28.—Net Ordinary and Capital Revenues and Expenditures, by Provinces, 1941-43

Province	Revenues			Expenditures ¹		
	1941	1942	1943	1941	1942	1943
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Prince Edward Island.....	1,902	2,036	2,617 ²	1,969	1,965	2,546 ²
Nova Scotia.....	14,588	16,410	16,937	13,511	13,092	13,429
New Brunswick.....	10,962	13,136	13,724	10,612	12,173	12,137
Quebec.....	94,974	99,944	99,997	89,008	92,259	94,701
Ontario.....	111,224	107,825	117,483	113,067	97,173	102,292
Manitoba.....	18,330	19,033	19,995	15,311	14,852	14,465
Saskatchewan.....	25,005	25,169	30,631*	21,428	20,179	20,219
Alberta.....	23,664	24,389	25,920	17,959	18,702	19,890
British Columbia.....	38,091	39,146	39,019	32,762	30,385	30,505
Totals.....	338,740	347,088	366,623	315,627	300,780	310,184

¹ Exclusive of debt retirement.

² Fifteen months.

29.—Details of Net Ordinary and Capital Revenues, 1941-43

Item	1941	1942	1943
	\$'000	\$'000	\$'000
Taxes—			
Amusement.....	2,849	3,402	4,295
Corporation (arrears).....	45,156	1,026	632
Gasoline.....	59,878	47,669	45,591
Income of persons (arrears).....	9,912	1,456	1,104
Real property.....	4,826	5,140	6,576
Retail sales.....	15,806	16,704	17,520
Succession duties.....	27,362	21,944	24,402
Tobacco.....	3,125	3,945	4,491
Other taxes.....	3,029	3,101	3,790
Motor-vehicle licences.....	31,639	26,467	30,472
Other licences, permits and fees.....	9,392	9,175	9,672
Public domain.....	33,845	35,479	33,466
Liquor control.....	46,348	60,035	64,986
Dominion of Canada.....	39,423	104,258	111,578
Other revenue.....	6,150	7,287	8,048
Totals.....	338,740	347,088	366,623