

heretofore. Some expenditures previously included under 'Education' are now shown under 'Recreational and Cultural Activities'. 'Public Domain' becomes 'Natural Resources and Primary Industries' with a comprehensive analysis which includes 'Agriculture', (previously a main heading). Whereas in past years, expenditures on debt retirement were excluded, they are included in these tables for the year 1946. Comparisons therefore between expenditures for 1946 and preceding years would have to take into account the amount shown in Table 30 and described as 'Funded Debt Retirement' amounting to \$21,920,000.

28. — Net General Revenues and Net Combined General and Capital Expenditures of Provincial Governments, 1942-46

Province	Revenues					Expenditures				
	1942	1943	1944	1945	1946 ¹	1942 ²	1943 ²	1944 ²	1945 ²	1946 ³
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
P.E.I.....	2,036	2,617 ⁴	2,183	2,529	3,511	1,965	2,546 ⁴	2,769	3,323	4,065
N.S.....	16,410	16,937	17,810	19,207	21,659	13,092	13,429	15,156	18,401	24,614
N.B.....	13,136	13,724	14,246	15,605	20,055	12,173	12,137	15,901	17,352	25,547
Que.....	99,944	99,997	103,281	117,236	151,372	92,259	94,701	107,928	110,970	148,670
Ont.....	107,825	117,483	115,712	132,911	150,732	97,173	102,292	113,486	124,777	161,752
Man.....	19,033	19,995	21,325	24,199	22,729 ⁵	14,852	14,465	14,572	16,958	19,218 ⁵
Sask.....	25,169	30,931	31,002	34,992	37,370 ⁵	20,179	20,219	22,707	27,851	35,337 ⁵
Alta.....	24,389	25,920	27,416	34,490	36,598	18,702	19,890	22,623	23,480	32,353
B.C.....	39,146	39,019	40,962	46,057	57,763	30,385	30,505	34,773	39,505	57,322
Totals.....	347,088	366,623	373,937	427,226	501,759	300,780	310,184	349,915	382,617	508,878

¹ Includes non-revenue and surplus receipts excluded from preceding years.

² Excludes debt retirement which is included in 1946 figures.

³ Includes non-revenue and surplus payments excluded from preceding years.

⁴ Fifteen months due to change in fiscal year.

⁵ Eleven months due to change in fiscal year.

29.—Details of Net General Revenues of Provincial Governments, 1946

Item	Amount	Per Capita
	\$'000	\$
Taxes—		
Corporation.....	1,651	0.13
Income—		
Corporation.....	952	0.08
Individual.....	249	0.02
Property.....	6,914	0.56
Sales—		
Alcoholic beverages.....	8,854	0.72
Amusements and admissions.....	7,660	0.62
Fuel oil.....	802	0.07
Motor fuel.....	73,435	5.98
Tobacco.....	6,286	0.51
Other commodities and services.....	27,126	2.21
Succession duties.....	34,067	2.77
Other.....	4,022	0.33
Totals, Taxes.....	172,018	14.00
Privileges, Licences and Permits—		
Liquor control and regulation.....	13,737	1.12
Motor-vehicle.....	37,944	3.09
Natural resources.....	42,345	3.45
Other.....	9,572	0.78
Totals, Privileges, Licences and Permits.....	103,598	8.44
Sales and services.....	14,539	1.18
Fines and penalties.....	1,643	0.13