

Subsection 1.—Revenue and Expenditure of Provincial Governments

The figures of revenue and expenditure presented in this Subsection do not agree with those shown in Tables 1 and 3, pp. 1021 and 1023, because of differences in the methods used to compute 'net' figures.

Tables 36, 37 and 38 present a general summary of provincial government finance by combining ordinary and capital account revenue and expenditure on a net basis. These tables provide a more valid comparison between provinces and between years than those based on ordinary account alone because certain types of expenditure may be made through ordinary account in one year and through capital account in another. 'Net General Revenue' is arrived at by deducting from 'Gross General Revenue' as shown in Table 39: (a) all institutional revenue; (b) interest, premium, discount and exchange; and (c) grants-in-aid and shared-cost contributions received from other governments. This revenue is also deducted from the pertinent functions of expenditure to arrive at 'Net General Expenditure'. While the surplus position is the same in the gross and net presentation, the former emphasizes the gross administrative burden of services and the latter shows the net cost of these services. 'Net Capital Expenditure' is arrived at by deducting all capital revenue from 'Gross Capital Expenditure'.

The classification of revenue by source and of expenditure by function was revised considerably in 1946; details of these changes may be found in the Year Book 1951, p. 1,014. In 1948 there were certain additional changes; motor-fuel and fuel-oil sales taxes were combined into one total and general retail sales taxes, which have grown in significance, were taken out of 'Sales Taxes—Other Commodities and Services' and shown as a separate item. In 1949, education expenditure previously classified as 'Employment Training Programs', is no longer shown separately but is included in 'Schools Operated by Local Authorities' or 'Universities, Colleges and Other Schools'.

Newfoundland is included in provincial financial statistics for the first time in 1949. Liquor Control revenue appears under five headings: 'Taxes—Alcoholic Beverages', 'Privileges, Licences and Permits—Liquor Control and Regulation', 'Fines and Penalties', 'Contributions from Government Enterprises—Liquor Profits', and 'Other Revenue'; the latter includes confiscations under liquor control.

36.—Net General Revenue and Net Combined General and Capital Expenditure of Provincial Governments, Fiscal Years 1946-49

Province	Revenue				Expenditure			
	1946	1947	1948	1949	1946	1947	1948	1949
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	17,424	26,077
P. E. Island.....	3,511	4,658	4,730	5,091	4,065	6,305	5,915	6,743
Nova Scotia.....	21,659	32,389	32,667	34,249	24,614	35,316	44,346	52,703
New Brunswick....	20,055	28,844	28,453	29,431	25,547	34,130	42,484	40,037
Quebec.....	151,372	193,756	203,258	207,040	148,670	189,862	234,027	197,651
Ontario.....	150,732	223,213	220,024	235,421	161,752	203,539	250,738	280,550
Manitoba.....	22,729 ¹	34,004	35,902	38,042	19,218 ¹	27,963	35,897	38,831
Saskatchewan.....	37,370 ¹	53,312	56,332	61,275	35,337 ¹	52,539	55,375	60,446
Alberta.....	36,598	47,510	62,957	88,363	32,353	43,989	55,938	58,729
British Columbia..	57,763	72,004	100,678	124,265	57,322	85,032	109,550	163,267
Totals.....	501,789	689,690	745,001	840,601	508,878	678,675	834,270	925,034

¹ Eleven months due to change in fiscal year.