

### Section 3.—Provincial Public Finance

To prepare comparable provincial finance statistics it is essential that data be presented, to the greatest possible extent, in uniform categories. Activities relating to a specific function are sometimes excluded by provincial governments from their ordinary account. The special or administrative funds of this nature so excluded are, therefore, added to provincial ordinary account and capital account to arrive at revenue and expenditure in the tables of this Section. The figures of revenue and expenditure presented will, therefore, differ considerably from the totals shown in certain provincial public accounts.

Fiscal periods are dealt with to coincide as nearly as possible in view of the variations in provincial fiscal year-ends. Figures for the Province of Newfoundland are included commencing with the year 1949 and those for Yukon Territory with the year 1950.

#### 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. 1126 and 1127-1128, mainly because of differences in the methods used to compute "net" figures.

The classification of revenue by source and of expenditure by function was revised in 1946 and again in 1948. Details of these changes may be found in the 1951 Year Book, p. 1014, and in the 1952-53 Year Book, p. 1064.

"Net general revenue" (see Tables 30 and 31) is the deduction from "gross general revenue" of (a) all institutional revenue, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions, and (d) all capital revenue. These revenues are then offset against the related functions of expenditure to arrive at "Net general expenditure", as shown in Tables 30 and 32.

The following statement gives some indication of the increase in the revenue collected and services rendered in 1951 by the provincial governments compared with 1946.

<i>Item</i>	<i>1946<sup>1</sup></i>	<i>1951<sup>1</sup></i>	<i>Increase</i>
<b>NET GENERAL REVENUE—</b>			
<b>Taxes—</b>		<i>(Millions of Dollars)</i>	
Corporation income tax.....	1	163	162
Motor fuel and fuel oil tax.....	73	180	109
General sales tax.....	25	88	63
Other taxes.....	73	130	57
Federal tax-rental agreements.....	84	88	4
<b>Privileges, Licences and Permits—</b>			
Motor-vehicles.....	38	72	34
Natural resources.....	42	113	71
Other.....	24	42	18
Liquor profits.....	100	113	13
Other revenue and non-revenue and surplus receipts.....	42	61	19
<b>TOTALS, NET GENERAL REVENUE.....</b>	<b>502</b>	<b>1,050</b>	<b>550</b>
<b>NET GENERAL EXPENDITURE—</b>			
Transportation and communications.....	135	293	158
Health and Social Welfare.....	101	253	152
Education.....	88	191	103
Debt charges.....	73	144	71
Other.....	112	248	136
<b>TOTALS, NET GENERAL EXPENDITURE.....</b>	<b>509</b>	<b>1,129</b>	<b>620</b>

<sup>1</sup> Figures exclude Newfoundland and Yukon Territory.