

Fiscal periods are as nearly coincident as possible in view of the variations in provincial fiscal year-ends prior to the 1951 fiscal year; as of 1952 fiscal years of all provinces end on Mar. 31. Figures for Newfoundland are included from 1949 and for Yukon Territory from 1950.

**Subsection 1.—Revenue and Expenditure of Provincial Governments**

The figures of revenue and expenditure presented in this Subsection do not agree with those given in Tables 1 and 2, pp. 1047-1048, mainly because of differences in the methods used to compute net figures and because of the slightly different classification of items. Net general revenue as shown in Tables 29 and 30 is achieved by deducting from gross general (ordinary and capital) revenue (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 (ordinary and capital) expenditure, shown in Tables 29 and 31.

The following statement gives some indication of the increase in the revenue collected and services rendered in 1953 by the provincial governments compared with 1949, the year that Newfoundland entered Confederation.

<i>Item</i>	1949	1953
<b>NET GENERAL REVENUE—</b>	(Millions of dollars)	
<b>Taxes—</b>		
Corporation income tax.....	106	49
Motor fuel and fuel oil tax.....	139	224
General sales tax.....	62	108
Other taxes.....	111	126
Federal tax rental agreements.....	80	309
<b>Privileges, Licences and Permits—</b>		
Motor vehicle.....	58	88
Natural resources.....	82	195
Other.....	38	48
Liquor profits.....	107	125
Other.....	58	64
<b>TOTALS, NET GENERAL REVENUE.....</b>	<b>841</b>	<b>1,336</b>
<b>NET GENERAL EXPENDITURE—</b>		
Transportation and communications.....	254	353
Health and Social Welfare.....	223	313
Education.....	160	234
Debt charges (excluding debt retirement).....	52	53
Other.....	187	305
<b>TOTALS, NET GENERAL EXPENDITURE.....</b>	<b>876</b>	<b>1,258</b>

**29.—Gross and Net Revenue and Expenditure of Provincial Governments, Years Ended Mar. 31, 1951-53**

NOTE.—Figures are adjusted to achieve interprovincial comparability.

Province or Territory	1951	1952	1953	1951	1952	1953
	GROSS ORDINARY REVENUE			GROSS ORDINARY EXPENDITURE		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	30,359	35,055	35,632	30,038	29,095	33,481
Prince Edward Island.....	7,327	7,941	8,336	7,153	6,569	6,831
Nova Scotia.....	49,336	52,927	56,221	49,910	50,614	54,191
New Brunswick.....	48,769	51,977	56,657	50,102	52,322	57,528
Quebec.....	318,821	313,712	332,959	256,911	284,840	296,537
Ontario.....	348,506	395,253	402,384	364,064	367,176	409,903
Manitoba.....	57,067	63,924	67,166	53,628	56,698	59,464
Saskatchewan.....	85,804	98,611	106,491	79,081	79,978	86,379
Alberta.....	118,341	153,295	195,424	70,582	74,980	89,260
British Columbia.....	175,387	196,488	202,428	170,282	205,203	200,010
Yukon Territory.....	1,532	..	1,916	1,140	..	1,610
<b>Totals.....</b>	<b>1,241,249</b>	<b>1,369,183</b>	<b>1,465,614</b>	<b>1,132,891</b>	<b>1,207,475</b>	<b>1,295,194</b>

For footnote, see end of table.