

**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. 1087-1088, 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 21 and 22 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 21 and 23.

The following statement gives some indication of the increase in the revenue collected and services rendered by the provincial governments in 1953 and 1955 compared with 1949, the year that Newfoundland entered Confederation.

| <i>Item</i>                                   | 1949       | 1953         | 1955         |
|---|------------|--------------|--------------|
| (Millions of dollars)                         |            |              |              |
| <b>NET GENERAL REVENUE—</b>                   |            |              |              |
| <b>Taxes—</b>                                 |            |              |              |
| Corporation income tax.....                   | 106        | 49           | 54           |
| Motor fuel and fuel oil tax.....              | 139        | 224          | 269          |
| General sales tax.....                        | 62         | 108          | 149          |
| Other taxes.....                              | 111        | 126          | 193          |
| Federal Tax Rental Agreements.....            | 80         | 309          | 320          |
| <b>Privileges, Licences and Permits—</b>      |            |              |              |
| Motor vehicle.....                            | 58         | 88           | 114          |
| Natural resources.....                        | 82         | 195          | 257          |
| Other.....                                    | 38         | 48           | 51           |
| Liquor profits.....                           | 107        | 125          | 139          |
| Other.....                                    | 58         | 64           | 68           |
| <b>TOTALS, NET GENERAL REVENUE.....</b>       | <b>841</b> | <b>1,336</b> | <b>1,614</b> |
| <b>NET GENERAL EXPENDITURE—</b>               |            |              |              |
| Transportation and communications.....        | 254        | 353          | 448          |
| Health and social welfare.....                | 223        | 313          | 381          |
| Education.....                                | 160        | 234          | 333          |
| Debt charges (excluding debt retirement)..... | 52         | 53           | 55           |
| Other.....                                    | 187        | 305          | 358          |
| <b>TOTALS, NET GENERAL EXPENDITURE.....</b>   | <b>876</b> | <b>1,258</b> | <b>1,575</b> |

**21.—Gross and Net Revenue and Expenditure of Provincial Governments, Years Ended Mar. 31, 1954-56**

NOTE.—Figures are adjusted to achieve interprovincial comparability.

| Province or Territory      | 1954                   | 1955             | 1956             | 1954                       | 1955             | 1956             |
|----------------------------|------------------------|------------------|------------------|----------------------------|------------------|------------------|
|                            | GROSS ORDINARY REVENUE |                  |                  | GROSS ORDINARY EXPENDITURE |                  |                  |
|                            | \$'000                 | \$'000           | \$'000           | \$'000                     | \$'000           | \$'000           |
| Newfoundland.....          | 35,632                 | 37,865           | 39,106           | 33,481                     | 37,430           | 40,838           |
| Prince Edward Island.....  | 8,336                  | 8,870            | 8,845            | 6,831                      | 7,447            | 8,704            |
| Nova Scotia.....           | 56,221                 | 59,172           | 62,463           | 54,191                     | 58,572           | 62,718           |
| New Brunswick.....         | 56,657                 | 57,142           | 59,245           | 57,528                     | 58,328           | 60,575           |
| Quebec.....                | 332,959                | 373,638          | 452,084          | 296,537                    | 337,116          | 375,271          |
| Ontario.....               | 402,384                | 436,331          | 472,067          | 409,903                    | 444,954          | 508,184          |
| Manitoba.....              | 67,166                 | 69,111           | 72,015           | 59,464                     | 57,328           | 61,497           |
| Saskatchewan.....          | 106,491                | 110,002          | 114,316          | 86,379                     | 95,761           | 102,511          |
| Alberta.....               | 195,424                | 187,878          | 238,686          | 89,260                     | 105,603          | 127,975          |
| British Columbia.....      | 202,428                | 216,011          | 248,923          | 200,010                    | 206,872          | 237,202          |
| Yukon Territory.....       | 1,916                  | 1,988            | 2,522            | 1,610                      | 1,649            | 2,142            |
| Northwest Territories..... | ..                     | 746              | 967              | ..                         | 680              | 779              |
| <b>Totals.....</b>         | <b>1,465,614</b>       | <b>1,558,734</b> | <b>1,771,239</b> | <b>1,295,194</b>           | <b>1,411,740</b> | <b>1,588,396</b> |