

### Section 5.—Provincial Public Finance

Provincial government accounting and reporting practices vary considerably so that certain adjustments to the *Public Accounts* figures are required in order to produce comparable statistics. For example, transactions relating to a specific function are sometimes excluded from ordinary account; therefore special or administrative funds of this nature have been added to provincial ordinary account in the tables of this Section. The fiscal years of all provinces end on Mar. 31.

**Revenue and Expenditure.**—Table 23 shows net revenue and expenditure of provincial governments for the years ended Mar. 31, 1959-63, and Tables 24 and 25 give details of such revenue and expenditure for the fiscal year ended Mar. 31, 1963. "Net general revenue" and "net general expenditure" are arrived at by first analysing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against related expenditure: interest, premium, discount and exchange; institutional revenue; and grants-in-aid and shared-cost contributions from other governments. Table 26 gives details of the amounts paid to other governments by provincial governments, according to nature of payment.

**23.—Net Revenue and Expenditure of Provincial Governments, Years Ended Mar. 31, 1959-63**

Province or Territory	1959	1960	1961	1962	1963
<b>NET GENERAL REVENUE</b>					
	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	62,381	60,266	64,461	68,859	76,131
Prince Edward Island.....	12,568	13,819	16,093	17,877	19,200
Nova Scotia.....	75,752	90,532	92,225	102,259	113,788
New Brunswick.....	71,007	77,343	86,628	84,255	90,121
Quebec.....	556,723	605,035	640,711	758,110	864,589
Ontario.....	647,067	778,450	833,128	927,113	1,095,310
Manitoba.....	76,573	99,814	104,145	118,020	130,615
Saskatchewan.....	141,409	145,658	148,920	156,651	201,283
Alberta.....	236,370	278,882	245,483	272,978	299,917
British Columbia.....	295,722	313,758	320,288	346,420	363,927
Yukon Territory.....	1,885	2,082	2,308	2,357	3,423
Northwest Territories.....	1,412	1,597	1,744	1,861	3,510
<b>Canada.....</b>	<b>2,178,869</b>	<b>2,467,236</b>	<b>2,556,134</b>	<b>2,856,760</b>	<b>3,255,814</b>
<b>NET GENERAL EXPENDITURE<sup>1</sup></b>					
	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	61,530	64,863	74,713	83,559	100,868
Prince Edward Island.....	14,388	20,049	15,386	19,351	22,545
Nova Scotia.....	86,336	91,804	111,689	107,559	113,180
New Brunswick.....	70,928	79,430	94,868	94,719	100,954
Quebec.....	533,026	600,942	749,296	847,612	951,953
Ontario.....	741,936	898,230	937,308	1,036,709	1,172,444
Manitoba.....	97,821	127,695	137,055	137,237	146,479
Saskatchewan.....	137,513	142,248	150,027	158,744	178,992
Alberta.....	215,030	234,657	266,314	279,128	282,263
British Columbia.....	266,584	283,163	331,476	338,567	356,867
Yukon Territory.....	2,148	2,297	2,610	2,925	4,934
Northwest Territories.....	1,934	1,354	2,033	2,167	3,951
<b>Canada.....</b>	<b>2,229,174</b>	<b>2,546,932</b>	<b>2,872,775</b>	<b>3,108,277</b>	<b>3,435,430</b>

<sup>1</sup> Excludes debt retirement.