

Section 5.—Provincial Government 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 general revenue and expenditure of provincial governments for the years ended Mar. 31, 1960-64, and Tables 24 and 25 give details of such revenue and expenditure for the fiscal year ended Mar. 31, 1964. "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 General Revenue and Expenditure of Provincial Governments, Years Ended Mar. 31, 1960-64

Province or Territory	1960	1961	1962	1963	1964
NET GENERAL REVENUE					
	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	60,266	64,461	68,859	76,131	80,991
Prince Edward Island.....	13,819	16,093	17,877	19,200	19,325
Nova Scotia.....	90,532	92,225	102,259	113,788	113,667
New Brunswick.....	77,343	86,628	84,255	90,121	94,623
Quebec.....	605,035	640,711	758,110	864,589	948,355
Ontario.....	778,450	833,128	927,113	1,095,310	1,181,895
Manitoba.....	99,814	104,135	118,020	130,615	136,233
Saskatchewan.....	145,668	148,920	156,651	201,283	216,907
Alberta.....	278,882	245,483	272,978	293,917	319,708
British Columbia.....	313,758	320,288	346,420	363,927	398,490
Yukon Territory.....	2,082	2,308	2,357	3,423	4,183
Northwest Territories.....	1,597	1,744	1,861	3,510	4,170
Canada.....	2,467,236	2,556,134	2,856,760	3,255,814	3,518,547
NET GENERAL EXPENDITURE¹					
	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	64,863	74,713	83,559	100,868	105,216
Prince Edward Island.....	20,049	15,366	19,351	22,545	22,499
Nova Scotia.....	91,804	111,689	107,539	113,180	125,408
New Brunswick.....	79,630	94,868	94,719	100,954	112,045
Quebec.....	600,942	749,296	847,612	951,953	1,096,815
Ontario.....	898,230	937,808	1,036,709	1,172,444	1,240,240
Manitoba.....	79,695	127,055	137,237	146,479	182,238
Saskatchewan.....	142,248	150,027	158,744	178,992	208,857
Alberta.....	234,657	266,314	279,128	282,263	276,034
British Columbia.....	283,163	331,476	338,567	356,867	392,370
Yukon Territory.....	2,297	2,610	2,925	4,934	4,616
Northwest Territories.....	1,354	2,033	2,167	3,951	4,027
Canada.....	2,546,932	2,872,775	3,108,277	3,435,430	3,750,365

¹ Excludes debt retirement.