

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 22 shows net general revenue and expenditure of provincial governments for the years ended Mar. 31, 1961-65 and Tables 23 and 24 give details of such revenue and expenditure for the fiscal year ended Mar. 31, 1965. "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 25 gives details of the amounts paid to other governments by provincial governments, according to nature of payment.

22.—Net General Revenue and Expenditure of Provincial Governments, Years Ended Mar. 31, 1961-65

Province or Territory	1961	1962	1963	1964	1965
	NET GENERAL REVENUE				
	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	64,461	68,859	76,131	80,991	94,279
Prince Edward Island.....	16,093	17,877	19,200	19,325	21,319
Nova Scotia.....	92,225	102,259	113,788	113,667	129,343
New Brunswick.....	86,628	84,255	90,121	94,623	109,479
Quebec.....	640,711	758,110	864,589	948,355	1,239,841
Ontario.....	833,128	927,113	1,095,310	1,181,895	1,358,235
Manitoba.....	104,145	118,020	130,615	136,233	162,477
Saskatchewan.....	148,920	156,651	201,283	216,907	236,408
Alberta.....	245,483	272,978	293,917	319,708	383,111
British Columbia.....	320,288	346,420	383,927	398,490	463,776
Yukon Territory.....	2,308	2,357	3,423	4,183	4,704
Northwest Territories.....	1,744	1,861	3,510	4,170	4,558
Canada.....	2,556,134	2,856,760	3,255,814	3,518,547	4,207,530
	NET GENERAL EXPENDITURE ¹				
	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	74,713	83,559	100,868	105,216	125,973
Prince Edward Island.....	15,386	19,351	22,545	22,499	24,344
Nova Scotia.....	111,689	107,559	113,180	125,408	132,427
New Brunswick.....	94,868	94,719	100,954	112,045	117,381
Quebec.....	749,296	847,612	951,953	1,096,815	1,437,037
Ontario.....	937,308	1,036,709	1,172,444	1,240,240	1,381,400
Manitoba.....	137,055	137,237	146,479	162,238	184,874
Saskatchewan.....	150,027	158,744	178,992	208,857	226,463
Alberta.....	266,314	279,128	282,263	276,034	310,797
British Columbia.....	331,476	338,567	356,867	392,370	406,817
Yukon Territory.....	2,610	2,925	4,934	4,616	4,907
Northwest Territories.....	2,033	2,167	3,951	4,027	4,694
Canada.....	2,872,775	3,108,277	3,435,430	3,750,365	4,357,114

¹ Excludes debt retirement.