

capital funds, and funds of provincial institutions that are added to achieve inter-provincial uniformity. Currently, however, "general" includes not only those provincial accounts described above, but also the revenue and expenditure transactions of provincial capital accounts.

"Net general revenue" (see Tables 35 and 36) is arrived at by deducting from "gross general 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 expenditure", as shown in Tables 35 and 37. The term "ordinary" now replaces the former "general" i.e., "ordinary" excludes capital account transactions (see Table 38).

The following statement gives some indication of the increase in the revenue collected and services rendered by the provincial governments since 1946, the year this statistical series was introduced.

<u>Item</u>	<u>1946</u>	<u>1950</u>	<u>Increase</u>
<i>(Millions of Dollars)</i>			
NET GENERAL REVENUE—			
Taxes—			
Corporation income tax.....	1	127	126
Motor fuel and fuel oil tax.....	73	155	82
General sales tax.....	25	75	50
Other taxes.....	73	119	46
Federal tax-rental agreements.....	84	85	1
Privileges, Licences and Permits—			
Motor-vehicles.....	38	67	29
Natural resources.....	42	99	57
Other.....	24	40	16
Liquor profits.....	100	109	9
Other revenue and non-revenue and surplus receipts.....	42	54	12
TOTALS, NET GENERAL REVENUE.....	502	930	428
NET GENERAL EXPENDITURE—			
Transportation and communications.....	135	244	109
Health and Social Welfare.....	101	233	132
Education.....	88	179	91
Debt charges.....	73	120	47
Other.....	112	205	93
TOTALS, NET GENERAL EXPENDITURE.....	509	981	472

**35.—Net General Revenue and Expenditure of Provincial Governments,
Fiscal Year Ended Nearest Dec. 31, 1948-50**

Province or Territory	Revenue			Expenditure		
	1948	1949	1950	1948	1949	1950
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	..	17,424	21,028	..	26,077	27,536
Prince Edward Island.....	4,730	5,091	5,590	5,915	6,743	7,537
Nova Scotia.....	32,667	34,249	35,685	44,346	52,703	53,988
New Brunswick.....	28,453	29,431	32,271	42,484	40,037	43,463
Quebec.....	203,258	207,040	238,883	234,027	197,651	233,986
Ontario.....	220,024	235,421	265,705	250,738	280,550	298,779
Manitoba.....	35,902	38,042	41,643	35,897	38,831	40,912
Saskatchewan.....	56,332	61,275	66,688	55,375	60,446	68,168
Alberta.....	62,957	88,363	105,276	55,938	58,729	73,702
British Columbia.....	100,678	124,265	138,681	109,550	163,267	160,169
Yukon Territory.....	1,023	1,001
Totals.....	745,001	840,601	952,453	834,270	925,034	1,009,241