while equalization and other transfers reduce gaps between provinces, they are far from eliminated.

Province	Own-Source Revenues*	Own-Source Revenues Plus Equalization	Own-Source Revenues Plus All Federal Transfers
Alberta	241	224	202
British Columbia	120	112	109
Saskatchewan	99	96	98
Ontario	91	84	85
Quebec	77	85	90
Manitoba	75	86	89
New Brunswick	63	83	90
Nova Scotia	63	83	88 .
Newfoundland	59	84	93
P.E.I.	54	82	96
All provinces	100	100	100

Table 12-1 Indices of Provincial-Local Fiscal Capacity, 1979-80

 * Based on total provincial and local revenues from own sources, subject to exclusions for interest revenues of provincial governments and all non-tax revenues of local government.
 Source: Department of Finance, Federal-Provincial Relations and Social Policy Branch.

Table 12-2

Summary of Indices of Provincial-Local Fiscal Capacity, Per Capita Expenditures and Tax Effort, 1978-79

Province	Fiscal Capacity (Own-Source Revenues Plus all Federal Transfers)	Per Capita - Expenditures	Tax Effort (Actual Revenues)
Alberta	196	124	81
British Columbia	104	99	96
Saskatchewan	99	100	101
Prince Edward			
Island	98	96	93
Quebec	92	90	100
Newfoundland	92	110	121
Manitoba	91	81	91
New Brunswick	90	89	97
Ontario	89	88	92
Nova Scotia	87	92	101
All provinces	100	100	100

Source: Department of Finance, Federal-Provincial Relations and Social Policy Branch.