

### PROVINCIAL PUBLIC ACCOUNTS.

In previous issues of the Year Book, dating from 1912, statements showing the yearly receipts and expenditures of the Provincial Governments have been reproduced as printed in the Provincial Public Accounts. These statements, owing to different methods of accountancy employed by each province, were not intercomparable either as regards revenue or expenditure. By way of illustrating the numerous anomalies and difficulties experienced in the preparation of comparable data as between one year and another and as between one province and another, it may be mentioned that in one year certain receipts, such, for instance, as licenses, might be included under those of the Provincial Secretary, whilst in the following year, for departmental reasons, they would reappear under the receipts of the Office of the Attorney General. Certain provinces charge their entire expenditures on agricultural colleges to "Agriculture"; others include only administration expenses under that heading, charging buildings, maintenance of grounds, etc., to "Public Works." Expenditures on hospitals, charitable institutions and correction schools are in one province dealt with under the item "Public Works," in another under the item "Provincial Secretary," and in another under the item "Attorney General," whilst a fourth divides them between all three.

With a view to remedying the confusion thus entailed, the public accounts of the Provincial Governments have been subjected to exhaustive, detailed analysis in the new Finance Division of the Dominion Bureau of Statistics, all doubtful points having been cleared up by correspondence between the Bureau and the local authorities concerned. The various items of receipts and expenditure have been classified under appropriate headings, and a terminology has been adopted that is common to all the provinces. The result is given in Tables 21 and 22, which present for each of the three provincial fiscal years 1916, 1917 and 1918 summary statements of the ordinary receipts and expenditures of all the Provincial Governments, as classified under principal headings.<sup>1</sup> From these statements it is possible to ascertain the amount received and expended under each heading for every province and for the nine provinces as a whole, the figures thus given being, for the first time, strictly intercomparable. The fiscal years of the provinces do not,

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<sup>1</sup> By "ordinary" receipts and expenditures are meant receipts on account of current revenue and expenditures that are not of capital nature. These are at present the subject of further study by the Dominion Bureau of Statistics.