

quite incomparable as among the provinces, a fact much regretted by students of provincial public finance. Upon the creation of the Dominion Bureau of Statistics in 1918, its Finance Branch undertook the work of placing the various provincial public accounts on a comparable basis, correlating, for example, the revenues derived from succession duties, taxation of corporations, sales of public lands, royalties on forest, mineral and fisheries products, as well as the expenditures on such services as agriculture, civil government, education and public works. As the result of the Bureau's exhaustive analysis of the provincial public accounts, a summary statement of the ordinary receipts and expenditures of the Provincial Governments appeared for the first time in the 1919 Year Book. In the present issue an analysis is given of the provincial public accounts for the five fiscal years ended from 1920 to 1924. In it the various items of receipts and expenditures have been classified under appropriate headings, and a uniform terminology has been adopted. The result is given in Tables 25 and 26, which present summary statements of the ordinary receipts and expenditures of all the Provincial Governments for each of the five provincial fiscal years from 1920 to 1924. From these statements it is possible to ascertain the amounts received and expended in each year under the respective headings for each province, while Table 27 supplies the same information for the provinces collectively. Similar figures for years prior to 1920 will be found on pp. 680-685 of the 1921 Year Book.

In the use of these tables it should be borne in mind that the fiscal years in the different provinces do not coincide. In Prince Edward Island and Alberta, the fiscal year ends Dec. 31, in Nova Scotia Sept. 30, in New Brunswick and Ontario Oct. 31, in Quebec June 30, in Manitoba Aug. 31², in Saskatchewan April 30 and in British Columbia Mar. 31.

The total ordinary revenue of the nine provinces for their latest fiscal years for which final data are available, ended 1924, was \$127,896,047, as compared with \$117,738,244 in 1923, \$116,156,699 in 1922, \$102,030,458 in 1921, and \$92,653,023 in 1920. The total ordinary expenditure in 1924 was \$135,159,185, as compared with \$132,671,095 in 1923, \$112,874,954 in 1922, \$102,569,515 in 1921 and \$88,250,675 in 1920. Thus the total ordinary revenue of the provinces shows an increase of 156 p.c. in the short space of 8 years, while the total ordinary expenditure shows an increase of 151 p.c. in the same period. The main cause of the increasing expenditure has been, of course, the rapid rise during the period in the prices of commodities and labour required for the public service, while the extension of the functions of government has also been a considerable factor.¹

¹A report giving details of the finances of Provincial Governments for 1923 and 1924 will shortly be published. Copies may be obtained on application to the Dominion Bureau of Statistics, Ottawa.

²Changed to Apr. 30 in 1925.