

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 each Provincial Government for each of the five provincial fiscal years from 1922 to 1926. 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 the years from 1916 to 1920 will be found on pp. 680-685 of the 1921 Year Book and for 1921 on pp. 786-791 of the 1922-23 Year Book.

The total ordinary revenue of the nine provinces for their latest fiscal years for which final data are available, ended 1926, was \$146,450,904, as compared with \$132,398,729 in 1925, \$127,896,047 in 1924, \$117,738,244 in 1923, \$116,156,699 in 1922, \$102,030,458 in 1921, \$92,653,023 in 1920 and \$50,015,795 in 1916. The total ordinary expenditure in 1926 was \$144,183,178, as compared with \$136,648,242 in 1925, \$135,159,185 in 1924, \$132,671,095 in 1923, \$112,874,954 in 1922, \$102,569,515 in 1921, \$88,250,675 in 1920 and \$53,826,219 in 1916. Thus the total ordinary revenue of the provinces shows an increase of 193 p.c. in the short space of 10 years, while the total ordinary expenditure shows an increase of 168 p.c. in the same period.

Considering the individual provinces, the largest revenue for 1926 is that of Ontario, \$52,039,855, Quebec being next with \$27,206,335 and British Columbia third with \$20,608,672. As regards total expenditure for the same year, that of Ontario was highest, \$51,251,781, Quebec second with \$26,401,480 and British Columbia third with \$19,829,522. In 1926, British Columbia raised the largest revenue per head of population, *viz.*, \$36.26, while Prince Edward Island had the lowest, \$9.57.<sup>1</sup>

**The Growth of Provincial Taxation.**—Whereas in earlier years the Dominion subsidies, together with the revenues arising out of the natural resources of the provinces and from fees for specific services rendered to the citizens, nearly sufficed to cover the whole expense of government and rendered a resort to taxation for provincial purposes practically unnecessary in most of the provinces, the great increase in the functions of government since the commencement of the present century has put an end to this state of affairs. The aggregate amount of taxation for provincial purposes in the fiscal years prior to 1916 is unfortunately not available, but since that time provincial taxation has increased, according to the analyses made in the Dominion Bureau of Statistics, from \$15,718,146 in 1916 to \$76,683,166 in 1926—a five-fold increase in 10 years. This figure of total taxation is obtained by adding the totals under the items "succession duties", "taxation of corporations, etc." and "licenses and permits" in Table 27.

**Provincial Assets and Liabilities.**—The asset and liability statements of the provinces vary so greatly in their content that until recently no attempt has been made to publish any collective statement. In some instances natural resources, such as timber, mining, agricultural and school lands unsold, are shown as assets, while in others no account is taken of these. In other cases, Provincial Government buildings with lands connected therewith, also roads, bridges and public improvements, are considered as assets, while other provinces do not include them in their published statements. With a view to presenting the principal items which made up provincial assets and liabilities, a co-ordinated table (Table 28) has been compiled, in consultation with the various provincial Audit Departments. Indirect liabilities consist mainly, as shown by the footnotes, of guarantees of bonds and debentures.

<sup>1</sup> Reports giving details of the finances of Provincial Governments for 1923, 1924 and 1925 have been published. Copies may be obtained on application to the Dominion Bureau of Statistics, Ottawa.