

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 1927-28 edition, pp. 836-41, an analysis was given of the public accounts of the provinces for their respective five fiscal years ended 1922 to 1926. The various items of receipts and expenditures were classified under appropriate headings and a uniform terminology was adopted. From these statements it is possible to ascertain the amounts received and expended in each year under the respective headings for each province, as well as for the provinces collectively. The figures for the years 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.

In 1927 it was decided to commence a more exhaustive analysis of the finances of the provinces, including extraordinary as well as ordinary revenue and expenditure in the survey.

Ordinary Revenue and Expenditure.—The total ordinary revenue of the nine provinces for their latest fiscal years for which final data are available ended 1930 was \$188,084,468 as compared with \$183,598,024 in 1929, \$168,109,505 in 1928, \$156,845,780 in 1927, \$146,450,904 in 1926, \$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 1930 was \$185,108,139 as compared with \$177,542,192 in 1929, \$165,538,910 in 1928, \$152,211,883 in 1927, \$144,183,178 in 1926, \$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 276 p.c. in the short space of 14 years, while the total ordinary expenditure shows an increase of 243 p.c. in the same period.

Considering the individual provinces, the largest revenue for 1930 is that of Ontario, \$57,343,291, Quebec being next with \$43,585,141, and British Columbia third with \$25,498,409. As regards total expenditure for the same year, that of Ontario was highest, \$57,989,353, Quebec second with \$39,374,910, and British Columbia third with \$25,066,980. In 1930, British Columbia raised the largest revenue per head of population, *viz.*, \$42.71, while Prince Edward Island had the lowest, \$13.39. (For statistics of revenue and expenditure see Table 25.)

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 expenses 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. 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 \$109,165,948 in 1929—a nearly seven-fold increase in 13 years.

The increase in the use of automobiles, both for commercial purposes and pleasure, is clearly demonstrated by the growing revenues from licences and permits issued by the Provincial Governments. In 1921 the total revenue of all provinces from automobile licensing amounted to \$7,857,751. It increased to \$9,290,900 in