

in the eastern provinces is evident from Table 30, which gives the per capita ordinary revenue and expenditure for various fiscal years from 1871 to 1933. This, however, is not to be taken as evidence that the larger services rendered to the public in the provinces west of the Ottawa river, are not worth what is being paid for them.

For the half-century subsequent to Confederation, the provincial accounts, published by each Government according to its own system of accounting, were 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 revenue 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. 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, those for 1921 on pp. 786-791 of the 1922-23 Year Book and those for 1922 to 1926 on pp. 836-841 of the 1927-28 Year Book.

The Bureau is at the present time making a more extensive analysis of the finances of the provinces, including capital and trust accounts as well as ordinary revenue and expenditure. This analysis is based on a uniform classification adopted at a recent conference between provincial treasury officials and the Dominion Bureau of Statistics.

The following data, in so far as 1933 is concerned, are given on the new uniform basis. Similar statistics covering 1932 have been secured from all provinces except Ontario. At the time of going to press the latter are undergoing revision but it is expected that they will be available in the near future.

Subsection 1.—Provincial Revenues and Expenditures.

Ordinary Revenues and Expenditures.—The total ordinary revenues of the nine provinces for their latest fiscal years for which final data are available, ended in 1933, were \$184,877,414 and in 1931 were \$179,143,480, as compared with \$188,154,910 in 1930, \$183,598,024 in 1929, \$132,398,729 in 1925, \$92,653,023 in 1920 and \$50,015,795 in 1916. The total ordinary expenditures in 1933 were \$200,528,217 and in 1931 were \$190,754,202, as compared with \$184,804,203 in 1930, \$177,542,192 in 1929, \$136,648,242 in 1925, \$88,250,675 in 1920 and \$53,826,219 in 1916. Thus the total ordinary revenues of the provinces show an increase of 270 p.c. in the short space of 17 years, while the total ordinary expenditures show an increase of 273 p.c. in the same period.

Considering individual provinces, the largest revenue for 1933 is that of Ontario, \$67,800,543, Quebec being next with \$33,324,760, and British Columbia third with \$23,333,115. As regards total expenditures for the same year, that of Ontario was highest, \$67,325,117, Quebec second with \$40,165,668, and British Columbia third with \$26,169,492. In 1933 British Columbia raised the largest revenue per head of population, *viz.*, \$32.77, while Quebec had the lowest, \$11.22. (For statistics of revenue and expenditure in 1933, see Tables 27 and 28, and for figures