

ment is cheaper per head in the eastern provinces is evident from Table 29, which gives the per capita ordinary revenue and expenditure for various fiscal years from 1871 to 1934. 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 now makes more extensive analyses of the finances of the provinces, including capital and trust accounts as well as ordinary revenue and expenditure. These analyses are based on a uniform classification adopted at a conference held in 1933 between provincial treasury officials and the Dominion Bureau of Statistics.

The following data, in so far as 1934 is concerned, are given on the new uniform basis. It is to be regretted that detailed statements for revenues and expenditures for New Brunswick, 1934, had not been furnished by the Comptroller General's office up to the time of going to press.

Subsection 1.—Provincial Revenues and Expenditures.

Ordinary Revenues and Expenditures.—The total ordinary revenues and expenditures of the provinces for their individual fiscal years are shown in Table 28, pp. 862-863, for the census years 1871-1911 and for each year from 1916-33. Table 26, shows detailed ordinary revenues and Table 27, detailed ordinary expenditures for the latest year, 1934. While revenues have grown very rapidly over the period covered in Table 28, expenditures have more than kept pace. Since 1916., *i.e.*, in the short space of 18 years, while total revenues of all provinces show an increase of 251 p.c., ordinary expenditures have increased by 304 p.c.

Considering individual provinces, the largest revenue for 1934 is that of Ontario, \$61,426,934, Quebec being next with \$31,018,344, and British Columbia third with \$22,618,367. As regards total expenditure for the same year, that of Ontario was highest with \$92,026,185, Quebec second with \$36,612,816, and British Columbia third with \$22,992,344. In 1934 British Columbia raised the largest revenue per head of population, *viz.*, \$31.20, while Quebec has the lowest, \$10.26.