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R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C.

Chief, Finance Statistics Branch:

Colonel J. R. Munro.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1926

The fifth report on financial statistics of provincial governments in Canada has just been issued by the Dominion Bureau of Statistics. The general principles of classification adopted in previous reports have been maintained. The report is divided into the following principal parts, assets, liabilities, receipts and expenditures. Each of these items is detailed in a series of tables enabling the reader to follow closely the sources of revenues and the channels of expenditures throughout the various provinces.

A brief analysis of the report shows that there is a steady growth in both receipts and expenditures, as will be seen from the following totals for the final years of the last three decades: the total receipts for all provincial governments were \$23,027,122 in 1906; \$50,015,795 in 1916, and \$146,450,904 in 1926. On a per capita basis of population the receipts were \$3.70 in 1906; \$6.23 in 1916 and \$15.62 in 1926. A similar review of expenditures shows a total for all provinces of \$21,169,868 or \$3.43 per head of the population in 1906; \$53,826,219 or \$6.71 per head in 1916, and \$144,183,178 or \$15.38 per head in 1926.

The leading sources of revenue for all provinces shows that corporations' taxes and licenses contributed over \$30,000,000, motor vehicles licenses over \$15,000,000, Dominion Government subsidies and allowances \$14,500,000, forests, timber and woods \$14,000,000, succession duties over \$13,400,000, liquor traffic control over \$11,500,000, while the operation of public utilities contributed \$13,260,000 of which amount the Ontario hydro electric furnished over \$7,791,000.

A similar review of expenditures for all provinces shows that the outstanding charge against provincial revenues is that for interest on public debt which has increased greatly during the last decade. In 1916 the interest payments amounted to over \$7,817,000; in 1921 to over \$19,800,000, while in 1926 the total payment on this account amounted to over \$37,000,000. The other principal expenditures show a disbursement for education of over \$26,000,000 in 1926 compared with \$9,965,000 in 1916 and \$20,475,000 in 1921. Public Roads and Highways were responsible for an outlay of \$16,474,000 in 1926. Hospital is next in order, amounting to over \$10,000,000 in 1926, of which amount the insane and feeble-minded represented a cost of approximately \$6,200,000. Government charges amounted to \$9,000,000; Legal Administration to \$7,642,000; Mother's allowances to \$3,550,000, while agriculture, public buildings, public works utilities, etc., sinking funds, forests, timber and woods, were in each responsible for a cost of over \$3,000,000.

The assets and liabilities are analyzed under a classification which permits of comparability. The bond and debenture liabilities have greatly increased in recent years a fact which was borne out by the large increase in expenditures on interest charges in the analysis of expenditure. There is of course a steady general development of the country, and the principal assets of the various provinces together with their natural resources would seem quite capable of taking care of the situation.

April 17, 1928.

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