CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

FINANCE STATISTICS BRANCH

FINANCIAL STATISTICS

of

PROVINCIAL GOVERNMENTS

1929

Published by Authority of the Hon. H. H. Stevens, M.P.,
Minister of Trade and Commerce

OTTAWA

1931

Published by Authority of Hon. H. H. Stevens, M.P.

Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS - CANADA

FINANCE STATISTICS BRANCH

OTTAWA

Dominion Statistician: 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, 1929.

(Subject to Revision).

From 1916 to 1926, the Bureau prepared a uniform analysis of the ordinary revenue and expenditure of the various provinces to which also was added a statement covering the assets and liabilities from 1918 to 1926. Owing to the demand for a more complete review of the financial situation of provincial governments, the scope of this report has been extended, and a revision of the former classification of provincial finance along more scientific lines has been undertaken. As well as showing ordinary revenue and expenditure, extraordinary, capital, and trust accounts, are analyzed.

Pending the publication of the revised report, a preliminary bulletin of summary tables has been issued annually. The present bulletin reviews the finances for the year 1929 but in order to afford a comparison, statistics for the three previous five year periods 1916, 1921 and 1926, are shown for revenues and expenditures while a statement of bonded indebtedness for 1918, 1921 and 1926 is appended.

The report consists of five main tables, the first showing the total ordinary and per capita revenues and expenditures; the second dealing with principal items of taxation revenue; the third, other principal revenues; the fourth analysing the larger items of governmental expenditure while the fifth shows the bonded indebtedness.

In making comparisons as between provinces it should be noted that the fiscal year endings vary as shown in Table 1.

TABLE I - TOTAL AND PER CAPITA ORDINARY REVENUES AND EXPENDITURES.- The increase in both revenues and expenditures of all provinces from 1916 to 1929, is caused in part by national development and expansion of public activities, while the economic conditions arising out of the war period have also contributed to the financial increases shown. The extension of taxation measures has increased the revenue, as for instance, corporation tax, automobile licensing, and, of late years, the taxation of motor fuel. The adoption by most of the provinces of liquor traffic control has been responsible for a large increase in revenue. With regard to expenditures, the increased cost of materials and labour in public works such as roads, highways and buildings, the expansion of educational training and social welfare, have made a heavy drain on the public revenues, while the somewhat abnormal growth of bonded indebtedness has increased the annual interest charges of all provinces.

The per capita total revenues and expenditures are not shown with a view to comparison as between provinces, but rather for a study of financial expansion of the individual provinces themselves. The economic conditions of the provinces are varied. Some possess certain natural resources such as mineral wealth, forests, colonization lands, etc., which increase revenue but also increase expenditure by demanding considerable outlay for development or encouragement of industries connected with them.

TABLE 2 - PRINCIPAL ITEMS OF TAXATION.- There is a considerable demand for statistics showing public revenues from licensing and taxation, therefore this table is presented to give a comparative survey of the principal items subjected to taxation.

In the first column, are included taxes on land, real property, income, financial and commercial corporation taxes. There are a few fluctuations of revenue which it may be well to explain. In Prince Edward Island, taxation revenue for 1926 includes taxes on C. N. R. property for the two years 1925 and 1926. In New Brunswick the decrease in revenue between 1926 and 1929 is due largely to the falling off in taxes from railway companies, banks and fire insurance companies. In Manitoba between 1926 and 1929 there was a decline in municipal levy or supplementary revenue tax from approximately $1,400,000 to $102,000 and also a falling off of railway tax receipts. Public revenue and wild land taxes declined considerably in Saskatchewan between 1926

and 1929. Corporation taxes in Alberta showed increases between 1926 and 1929 but these were offset by a falling off in revenue of wild lands and supplementary revenue taxes. In British Columbia it is noted that while there was an increase in insurance and income tax receipts, there was a decline in real property and wild lands taxes causing a net falling off of $74,000.

Succession duties, as shown in column two, are a somewhat indeterminate source of revenue, and for obvious reasons may fluctuate from year to year. Taking the provinces in all, there was an increase of about nine million dollars comparing 1916 with 1929.

The taxation revenues as shown under columns three and four proclaim the outstanding advance in use of automobiles both for commercial and pleasure purposes in every province. The revenues from licensing of motor vehicles amounting to $1,436,272 in 1916 for all provinces, increased to $21,735,827 in 1929, while gasoline tax non-existent prior to 1926 amounted in 1929, to over $11,000,000. The last principal item of taxation, amusement and race track meetings, shows an increase of approximately $4,000,000 between 1916 and 1929 for all provinces.

TABLE 3 - OTHER PRINCIPAL ORDINARY REVENUES.- This table gives an analysis of the principal sources of provincial revenue, other than taxation. The adoption by the majority of the provinces of government control of the sale of alcoholic liquor in recent years, has increased the revenue from $992,000 in 1916 to $27,599,000 in 1929. Owing to the varied methods of control the statistics as shown do not represent the total government sales. The administration of the provincial liquor acts is usually under a commission or board and the revenue returns as shown represent the amounts turned over annually to the provincial general treasuries.

The policy of public ownership of utilities and enterprises, such as water powers, railways, hydro electric, telephones, etc., has developed materially of recent years. The combined revenues from utilities in 1916 were $3,752,897 increasing to $12,700,000 in 1929.

Forests, timber and woods revenues have increased in thirteen years for all provinces from $5,186,254 to $12,921,871.

TABLE 4 - PRINCIPAL ORDINARY EXPENDITURE.- This table gives an analysis of the principal channels of provincial government expenditure.

In the first column dealing with legislation there was an increase in the expenditure from $1,833,100 to $2,646,685 between 1916 and 1929, while in the second column, dealing with civil government charges, the expenditure increased from $4,011,701 to $10,286,106. The increase in both instances may be explained by the extension of government services to promote all phases of industry, education, social welfare and natural resources.

Provincial governments in recent years have increased their borrowings very greatly at higher interest rates. Statistics show that the interest charges for all provinces are the heaviest of all their expenditures. In 1916 the total payments were $7,817,844 which increased to $19,818,266 in 1921, to $37,366,925 in 1926, and in 1929 amounted to $41,207,090.

The second heaviest provincial expenditure was that for public buildings, roads and works. Under this heading are included roads, bridges, buildings, railways, telephones, water powers, hydro, wharves, ferries, etc. The total expenditure was $10,652,373 in 1916, and steadily increased to $33,627,661 in 1929. In recent years a considerable proportion of this increase was due to the extension of highways.

Education is almost entirely a matter of provincial control in Canada. During the last quarter of a century, great advances have been made both in public school and higher educational training, entailing heavy expenditures for universities

and colleges, and normal, collegiate, public and technical schools. The total expenditure, which amounted to $9,964,552 for 1916, increased to $30,671,176 in 1929.

A new feature of public expenditure by some of the provinces is that for Mothers' Allowances. The Maritime Provinces and Quebec have not as yet adopted a Mothers' Allowance Act. The remainder of the provinces expended $4,405,596 in 1929 as compared with $1,125,777 in 1921.

The total provincial expenditure on health and sanitation increased from $149,004 in 1916 to $2,023,796 in 1929; on hospitals, there was an increase from $3,936,834 to $12,852,539 in the same period; charities went from $604,617 to $1,386,375 and correctional institutions increased from $684,631 to $1,991,202.

TABLE 5 - BONDED DEBT.- One of the outstanding features of provincial public finance has been the rapid rise of bonded debt of the provinces in the comparative period under review. The development of public ownership of utilities such as the hydro in Ontario, the extension of the highways and good roads systems in all provinces, the cultural training advances, and requirements for the promotion of industrial activities and public social welfare, demanded heavy expenditures which could not easily be met out of current revenue. These borrowings, while increasing the public debt, are considered justifiable as the public utilities are meeting from their revenues the interest on indebtedness incurred in their construction, and the provincial assets generally are sound enough to take care of capital investment for other services which are necessary to develop the country.

TABLE 1.
Total Revenues and Expenditures by Provinces.

Province	Fiscal Year Ended On -	Ordinary Revenues		Ordinary Expenditures	
		Total	Per Capita	Total	Per Capita
		$	$	$	$
P. E. Island	Dec. 31, 1929	1,083,571	12.58	1,033,315	12.00
	" " 1926	832,551	9.57	756,114	8.69
	" " 1921	769,719	8.69	694,042	7.83
	" " 1916	508,455	5.59	453,151	4.98
Nova Scotia	Sept.30, 1929	7,390,410	13.43	7,288,486	13.24
	" " 1926	5,744,575	10.64	6,327,043	11.72
	" " 1921	4,586,840	8.76	1/ 4,678,146	8.93
	" " 1916	2,165,338	4.27	2,152,773	4.25
New Brunswick	Oct. 31, 1929	5,991,375	14.29	6,521,575	15.55
	" " 1926	4,206,853	10.33	4,078,775	10.02
	" " 1921	2,892,905	7.46	3,432,512	8.85
	" " 1916	1,580,419	4.28	1,568,340	4.25
Quebec	June 30, 1929	39,976,283	14.86	35,964,487	13.37
	" " 1926	27,206,335	10.62	26,401,480	10.31
	" " 1921	15,914,521	6.74	14,624,088	6.19
	" " 1916	9,647,984	4.43	9,436,687	4.33
Ontario	Oct. 31, 1929	64,549,718	19.73	61,906,824	18.92
	" " 1926	2/ 52,039,855	16.54	51,251,781	16.29
	" " 1921	2/ 30,411,396	10.37	28,579,688	9.74
	" " 1916	13,841,339	5.08	12,706,333	4.67
Manitoba	Apr. 30, 1929	12,150,490	18.32	12,344,493	18.61
	" " 1926	10,582,537	16.56	10,431,652	16.32
	Nov. 30, 1921	9,358,956	15.34	10,063,139	16.49
	" " 1916	5,897,807	10.65	6,147,780	11.10
Saskatchewan	Apr. 30, 1929	16,096,666	18.57	15,971,231	18.43
	" " 1926	13,317,398	16.23	13,212,483	16.10
	" " 1921	11,789,920	15.56	12,151,665	16.04
	" " 1916	4,801,064	7.41	5,258,756	8.12
Alberta	Mar. 31, 1929	15,265,084	23.63	13,686,261	21.19
	Dec. 31, 1926	11,912,128	19.61	11,894,328	19.58
	" " 1921	11,086,937	18.84	13,109,304	22.28
	" " 1916	5,281,695	10.64	6,018,894	12.12
Br. Columbia	Mar. 31, 1929	21,094,427	35.69	3/ 22,825,520	38.62
	" " 1926	20,608,672	36.26	3/ 19,829,522	34.89
	" " 1921	15,219,264	29.01	15,236,931	29.05
	" " 1916	6,291,694	13.76	10,083,505	22.05
Total - all provinces	1929	183,598,024	18.76	177,542,192	18.15
	1926	2/ 146,450,904	15.62	144,183,178	15.38
	1921	2/ 102,030,458	11.63	102,569,515	11.69
	1916	50,015,795	6.23	53,826,219	6.71

1/ Including amount transferred from Dominion Aid to Agriculture, not separable.

2/ Including "Capital Receipts" from Lands and Forests Department $1,198,813 in 1926 and $1,149,917 in 1921, not separable.

3/ Including "Sinking Funds" taken from "Capital Account(Expenditure out of Income)."

TABLE 2.
Ordinary Revenues.
Principal Items of Taxation

Province	Year	Taxation of Corporations, Land, etc.	Succession Duties	Motor Vehicles	Gasoline Tax	Amusement and Race Track Meetings
		$	$	$	$	$
P. E. Island	1929	263,551	29,325	115,415	123,909	5,919
	1926	272,415	13,788	67,441	5,013	5,265
	1921	285,805	10,563	38,226	-	5,062
	1916	102,534	10,213	718	-	-
Nova Scotia	1929	832,558	290,457	765,887	680,074	148,210
	1926	852,969	536,635	601,033	157,830	128,238
	1921	572,818	158,972	372,218	-	180,036
	1916	76,175	161,450	41,805	-	12,343
New Brunswick	1929	445,402	281,180	778,566	500,932	81,895
	1926	618,932	293,775	553,154	118,574	62,401
	1921	282,334	151,326	274,838	-	73,579
	1916	103,742	77,952	38,482	-	6,552
Quebec	1929	4,206,937	4,183,577	4,742,875	3,253,040	1/ -
	1926	2,786,401	2,257,277	2,787,550	1,012,003	1/ -
	1921	1,335,479	2,100,456	1,386,531	-	1/ -
	1916	1,199,194	1,375,804	241,001	-	1/ -
Ontario	1929	4,393,914	6,610,382	7,753,643	8,497,594	3,195,304
	1926	3,500,108	8,761,863	6,371,150	3,376,090	3,870,327
	1921	2,632,480	4,821,311	3,015,309	-	2,413,910
	1916	2,590,081	2,451,794	639,987	-	466,373
Manitoba	1929	1,734,451	732,397	1,013,413	669,781	409,947
	1926	3,173,353	422,199	682,035	432,391	356,920
	1921	1,315,390	457,563	524,234	-	339,927
	1916	474,801	304,437	137,693	-	18,766
Saskatchewan	1929	3,262,755	410,626	2,434,335	1,299,666	38,963
	1926	3,997,248	337,354	1,717,983	-	35,216
	1921	3,660,171	331,370	945,783	-	34,133
	1916	294,326	44,380	111,153	-	12,477
Alberta	1929	2,577,203	383,102	2,124,972	1,306,627	370,869
	1926	2,804,015	253,611	1,136,578	423,778	243,764
	1921	2,397,461	172,598	718,531	-	224,784
	1916	708,239	148,832	130,535	-	54,714
Br. Columbia	1929	6,731,211	735,930	2,006,721	905,394	236,992
	1926	6,805,280	565,017	1,371,215	660,504	269,817
	1921	5,395,272	342,259	582,082	-	363,550
	1916	1,716,777	139,907	94,892	-	17,716
Total - all provinces	1929	24,447,782	13,657,536	21,735,827	17,237,017	4,488,099
	1926	24,810,721	13,446,519	15,288,139	6,186,183	4,993,184
	1921	18,377,230	8,546,923	7,857,752	-	3,634,981
	1916	7,270,889	4,714,829	1,436,272	-	589,441

1/ Revenues from amusement tax and race track meetings, collected by municipalities under Public Charities Fund not separable, Provincial Government's share is treated as extraordinary revenue.

TABLE 3.
Other Principal Ordinary Revenues.

Province	Year	1/ Subsidies and allowances from Dominion Government	Liquor Traffic Control	Interest
		$	$	$
P. E. Island	1929	497,182	-	-
	1926	372,182	57,000	-
	1921	372,182	30,000	-
	1916	372,182	800	-
Nova Scotia	1929	2/ 1,536,841	221,503	155,645
	1926	661,841	122,487	157,491
	1921	636,667	75,000	160,522
	1916	636,667	-	162,856
New Brunswick	1929	3/ 1,266,766	1,042,923	3,081
	1926	666,766	416,073	24,247
	1921	637,976	14,859	10,077
	1916	637,976	43,273	-
Quebec	1929	2,315,739	8,500,000	1,218,151
	1926	2,315,677	5,031,877	1,285,930
	1921	2,028,240	423,482	527,400
	1916	2,027,904	299,231	273,262
Ontario	1929	2,716,325	8,496,000	1,342,767
	1926	2,716,244	1,083,802	1,097,418
	1921	2,470,274	888,887	827,540
	1916	2,469,885	346,169	178,577
Manitoba	1929	1,819,113	1,993,359	1,225,032
	1926	1,804,168	698,129	1,204,267
	1921	1,821,379	80,000	1,153,580
	1916	1,582,209	864	604,029
Saskatchewan	1929	3,115,974	1,300,000	649,088
	1926	2,835,659	732,022	812,082
	1921	3,088,647	18,973	477,729
	1916	1,950,660	213,209	152,932
Alberta	1929	2,379,930	2,893,785	611,725
	1926	2,359,001	1,941,333	436,997
	1921	2,261,601	250,755	244,143
	1916	1,758,302	12,624	204,335
British Columbia	1929	738,817	3,152,117	200,589
	1926	738,817	2,405,812	1,224,092
	1921	623,135	222,527	619,555
	1916	723,135	75,925	276,894
Total - all provinces	1929	16,386,687	27,599,687	5,406,078
	1926	14,500,355	12,538,535	6,242,524
	1921	13,940,101	2,004,483	4,020,546
	1916	12,158,920	992,095	1,852,885

1/ Including interest on Common School Fund.

2/ Including $875,000 special grant.

3/ Including $600,000 special grant.

TABLE 3 - Concluded.
Other Principal Ordinary Revenues.

Province	Year	Legal Fees and Court Fines	Public Utilities and Enterprises	Forests, Timber and Woods	Mines and Mining
		$	$	$	$
P. E. Island	1929	13,546	-	-	-
	1926	11,879	-	-	-
	1921	13,870	-	-	-
	1916	11,926	-	-	-
Nova Scotia	1929	287,221	362,262	25,737	768,203
	1926	288,305	236,521	15,337	700,190
	1921	165,263	882	-	635,577
	1916	36,400	-	-	814,258
New Brunswick	1929	139,511	3,046	937,398	30,612
	1926	188,738	5,764	897,741	36,037
	1921	174,006	9,560	973,067	34,932
	1916	45,529	-	455,227	25,567
Quebec	1929	1,613,757	1,247,468	5,190,131	532,402
	1926	1,421,210	799,815	5,223,989	270,367
	1921	1,293,025	367,571	3,039,764	642,285
	1916	998,275	-	1,639,558	22,369
Ontario	1929	1,800,438	9,516,502	3,210,293	805,514
	1926	1,606,442	9,355,439	3,247,411	799,838
	1921	1,059,911	4,663,345	1/3,784,203	499,069
	1916	570,959	1,515,083	1,341,446	322,359
Manitoba	1929	546,471	924,115	-	-
	1926	532,718	483,284	-	-
	1921	614,482	870,631	-	-
	1916	390,885	1,887,066	-	-
Saskatchewan	1929	1,223,626	524,819	-	-
	1926	930,710	460,305	-	-
	1921	1,302,815	478,860	-	-
	1916	1,045,612	257,750	-	-
Alberta	1929	1,031,754	-	-	15,140
	1926	879,819	-	-	280,118
	1921	1,279,571	-	-	281,158
	1916	735,727	-	-	1,713
British Columbia	1929	886,779	182,693	3,558,312	867,107
	1926	901,691	225,493	3,572,522	896,107
	1921	828,112	157,808	3,280,035	553,373
	1916	911,559	92,938	1,710,023	480,615
Total - all provinces	1929	7,543,083	12,762,905	12,921,871	3,018,978
	1926	6,760,712	11,373,121	12,957,000	2,982,657
	1921	6,731,655	6,548,457	11,077,069	2,646,394
	1916	4,347,874	3,752,897	5,186,254	1,866,881

1/ Including capital revenue not separable for lands and forests, timber and woods amounting to $1,149,918.76.

TABLE 4.

Principal Ordinary Expenditure.

Province	Year	Legislation	Civil Government	Interest	Sinking Funds
		$	$	$	$
P. E. Island	1929	27,439	38,887	74,998	16,320
	1926	26,489	35,133	74,647	15,720
	1921	32,546	37,102	58,687	-
	1916	17,725	27,351	45,899	-
Nova Scotia	1929	107,291	3/ 229,650	2,270,269	-
	1926	127,253	392,988	1,737,243	-
	1921	155,155	262,194	861,564	267,358
	1916	102,971	123,525	505,642	40,659
New Brunswick	1929	99,550	199,332	1,903,544	250,182
	1926	97,178	151,203	1,027,842	175,799
	1921	96,292	146,270	814,019	78,441
	1916	54,921	68,342	351,005	31,613
Quebec	1929	808,584	1,873,746	3,301,376	1,020,850
	1926	717,485	1,631,490	3,682,572	996,547
	1921	591,107	878,775	2,170,330	198,156
	1916	532,532	626,418	1,435,812	121,712
Ontario	1929	480,494	3,019,224	19,038,262	51,496
	1926	433,921	2,397,377	17,062,681	4/ 822
	1921	455,348	1,858,171	6,838,334	--
	1916	361,950	865,226	1,620,911	67,903
Manitoba	1929	197,577	767,263	4,026,694	184,994
	1926	160,228	571,239	4,027,201	147,085
	1921	212,646	529,115	3,022,144	-
	1916	206,694	238,079	1,327,220	-
Saskatchewan	1929	254,598	1,100,525	1/ 2,362,569	28,151
	1926	405,508	967,647	2,127,670	34,736
	1921	218,697	981,581	1,620,454	186,960
	1916	231,868	457,183	893,102	75,608
Alberta	1929	236,268	959,744	4,280,799	501,604
	1926	312,665	882,176	3,799,411	388,183
	1921	464,022	932,831	2,306,246	212,501
	1916	157,069	528,787	855,451	87,285
British Columbia	1929	434,884	2,097,735	3,948,579	2/ 1,618,881
	1926	196,910	1,970,971	3,777,658	2/ 1,598,897
	1921	432,526	2,302,857	2,126,438	--
	1916	167,370	1,076,790	782,802	202,842
Total - all provinces	1929	2,646,685	10,286,106	41,207,090	3,672,478
	1926	2,477,637	9,000,224	37,366,925	3,357,789
	1921	2,658,339	7,928,896	19,818,266	943,416
	1916	1,833,100	4,011,701	7,817,844	627,632

1/ Interest on funded debt only.

2/ Taken from "Capital Account (Expenditure out of Income)"

3/ Civil Government of certain departments not separable.

4/ Chargeable to Capital Account.

TABLE k.

Principal Ordinary Expenditure -Continued.

Province	Year	Public Buildings, Roads and Works	Education	Agriculture	Forests, Timber and Woods
		$	$	$	$
P. E. Island	1929	292,441	331,505	24,626	-
	1926	119,580	296,937	24,175	-
	1921	119,834	246,401	26,659	-
	1916	63,065	173,309	15,099	-
Nova Scotia	1929	1,891,813	1/ 1,005,765	1/ 184,126	2/ 142,337
	1926	1,819,209	761,798	88,525	-
	1921	1,123,933	776,044	72,733	3,050
	1916	356,499	508,957	35,798	2,550
New Brunswick	1929	2,428,579	974,989	180,581	162,930
	1926	1,160,114	637,158	89,305	101,670
	1921	942,644	465,522	66,639	215,941
	1916	354,308	313,409	49,072	30,095
Quebec	1929	11,266,045	3,944,048	1,733,981	1,605,687
	1926	6,792,044	2,975,899	1,344,353	913,286
	1921	3,047,031	1,802,619	971,000	359,900
	1916	1,503,859	1,598,097	425,844	158,786
Ontario	1929	7,715,850	12,077,406	1,303,102	1,803,830
	1926	6,659,999	10,516,440	1,395,098	1,315,419
	1921	1,925,238	7,568,815	709,366	633,475
	1916	1,043,146	2,592,927	446,828	427,756
Manitoba	1929	1,560,744	2,221,027	128,731	-
	1926	961,591	2,002,203	97,967	-
	1921	1,246,323	2,131,678	206,017	-
	1916	2,004,185	1,068,910	58,684	-
Saskatchewan	1929	3,294,425	3,776,438	314,104	-
	1926	1,774,492	3,748,948	232,550	1,000
	1921	1,821,014	2,443,002	576,101	-
	1916	597,690	1,003,944	192,811	-
Alberta	1929	1,474,519	2,542,387	419,068	-
	1926	1,212,052	2,155,953	392,303	-
	1921	2,999,556	2,299,961	598,439	-
	1916	1,567,491	1,094,132	543,861	-
British Columbia	1929	3,703,245	3,797,611	458,893	430,180
	1926	3,087,774	3,065,661	238,926	737,803
	1921	3,161,538	2,740,486	144,983	218,737
	1916	3,162,130	1,610,867	169,682	241,885
Total - all provinces	1929	33,627,661	30,671,176	4,747,212	4,144,964
	1926	23,586,855	26,160,997	3,903,202	3,069,178
	1921	16,387,111	20,474,528	3,371,937	1,431,103
	1916	10,652,373	9,964,552	1,937,679	861,072

1/ Including Civil Government.

2/ Including lands and game and fish.

TABLE 4.

Principal Ordinary Expenditure -Continued

Province	Year	Legal Administration	Mothers' Allowances	Colonization
		$	$	$
P. E. Island	1929	44,539	-	-
	1926	35,699	-	-
	1921	33,662	-	-
	1916	30,412	-	-
Nova Scotia	1929	53,322	-	21,929
	1926	136,383	-	21,195
	1921	58,243	-	19,651
	1916	25,660	-	10,341
New Brunswick	1929	67,506	-	14,097
	1926	59,409	-	7,900
	1921	53,443	-	7,695
	1916	46,557	-	11,211
Quebec	1929	3,004,716	-	496,327
	1926	2,540,456	-	161,100
	1921	2,068,457	-	71,300
	1916	1,431,326	-	49,897
Ontario	1929	1,945,891	2,385,358	191,099
	1926	1,073,874	1,950,402	182,556
	1921	1,415,029	77,054	337,625
	1916	761,103	-	43,791
Manitoba	1929	844,592	563,741	-
	1926	642,252	448,767	21,978
	1921	793,876	453,914	76,875
	1916	507,886	7,025	38,227
Saskatchewan	1929	995,690	397,605	-
	1926	1,079,369	301,280	-
	1921	1,326,496	103,210	-
	1916	898,106	-	-
Alberta	1929	1,051,703	363,924	17,275
	1926	1,019,800	314,524	28,899
	1921	1,265,295	207,144	7,958
	1916	731,415	-	15,048
British Columbia	1929	1,394,517	694,968	10,394
	1926	1,014,122	534,518	1/840,957
	1921	876,100	284,455	79,011
	1916	749,834	-	45,686
Total - all provinces	1929	9,402,476	4,405,596	751,121
	1926	7,601,364	3,549,491	1,264,585
	1921	7,890,601	1,125,777	600,115
	1916	5,182,299	7,025	214,201

1/ Including special grant to Land Settlement Board to cover a deficit of previous years.

TABLE 4.

Principal Ordinary Expenditure - Concluded.

Province	Year	Health and Sanitation	Hospitals	Charities	Correctional Institutions
		$	$	$	$
P. E. Island	1929	3,199	123,941	11,021	-
	1926	456	107,279	6,197	-
	1921	786	120,559	5,350	-
	1916	751	60,752	4,545	-
Nova Scotia	1929	45,044	880,694	1/ 70,421	30,784
	1926	43,087	784,367	63,076	2/ -
	1921	3,058	847,568	30,813	-
	1916	-	314,074	15,175	-
New Brunswick	1929	109,605	363,709	2,542	27,188
	1926	28,445	297,363	5,431	20,088
	1921	15,085	210,305	2,731	27,851
	1916	-	142,225	272	2,700
Quebec	1929	406,664	1,619,340	27,290	512,444
	1926	298,157	1,323,595	33,935	406,455
	1921	117,448	1,044,145	77,245	258,271
	1916	31,277	633,625	69,885	145,000
Ontario	1929	968,074	4,644,227	431,989	1,083,459
	1926	366,683	3,942,836	434,549	993,835
	1921	199,238	3,563,570	224,170	852,302
	1916	49,211	1,497,165	144,528	347,113
Manitoba	1929	25,000	985,969	327,211	91,993
	1926	25,000	720,875	203,628	95,211
	1921	35,000	553,424	342,679	108,330
	1916	30,000	230,161	221,155	39,347
Saskatchewan	1929	221,410	1,270,754	155,251	36,147
	1926	84,626	913,950	101,760	35,720
	1921	140,190	771,577	85,669	42,012
	1916	-	325,143	20,500	9,333
Alberta	1929	144,835	1,116,156	160,936	93,622
	1926	96,141	758,276	133,743	81,075
	1921	167,115	628,703	57,364	3/ 94,787
	1916	13,152	174,772	19,342	39,508
British Columbia	1929	99,965	1,847,749	199,714	115,565
	1926	87,369	1,183,436	176,319	108,233
	1921	56,361	1,125,011	114,038	146,862
	1916	24,613	558,917	109,215	101,630
	1929	2,023,796	12,852,539	1,386,375	1,991,202
	1926	1,029,964	10,031,977	1,158,618	1,740,617
	1921	734,281	8,864,862	940,059	1,530,415
	1916	149,004	3,936,834	604,617	684,631

1/ Including Civil Government.

2/ Included in Charities, not separable.

3/ Including expenditure on "Children's Protection", not separable.

TABLE 5.

Bonded Debt.

Province	1929	1926	1921	1916
	$	$	$	$
P. E. Island	2,109,000	1,873,000	852,000	733,000
Nova Scotia	46,395,847	35,986,324	20,678,267	14,490,813
New Brunswick	34,670,403	35,325,909	23,573,432	17,163,089
Quebec	80,334,792	78,004,926	51,652,114	39,928,970
Ontario	350,563,844	270,451,207	184,693,420	66,526,501
Manitoba	72,065,161	64,433,595	61,929,870	33,890,870
Saskatchewan	58,275,776	54,114,176	43,235,436	28,019,387
Alberta	96,532,443	86,894,666	59,010,257	31,500,200
British Columbia	77,482,736	71,485,736	46,511,436	23,071,936
Total, all provinces	818,430,002	698,569,539	492,142,232	255,324,766