

PUBLIC ACCOUNTS, 1899.

The Public Accounts for 1899 have just been published; they appear in time to afford ample opportunity to members of Parliament to read, mark and learn them, but the process of inwardly digesting them will only be carried out by the few who have a special faculty for mastering so voluminous a mass of statistics. With the disputes of party politicians over the policy which has resulted in the income and the expenditure being what they are shown to have been in the Public Accounts, we have no present concern. We propose simply to take the statements as published, and recast them in a condensed form, with the main items so placed as to enable a comparison to be easily and expeditiously and accurately made for the last four years, 1895-96, 1896-97, 1897-98, 1898-99, with a number of percentage ratios we have drawn out for the purpose of interesting companies. It should be borne in mind, in comparing the respective amounts of revenue derived from sources more strictly to be classed as taxation, that the first year, 1895-96, was one during which the general trade of the country was seriously depressed, while, since then, there has been a rapid tide of prosperity flowing in, the streams of which found their way into Government channels. The following table gives the amount derived from the more important sources of public revenue, sources upon which the Government relies for the annual income at its disposal, as distinguished from what it has received, or could receive, from loans.

Sources of annual revenue:—	1899.	1898.	1897.	1896.
	\$	\$	\$	\$
Customs.....	25,316,842	21,704,893	19,478,247	19,833,279
Excise.....	9,641,228	7,871,563	9,170,379	7,926,005
Total Taxes...	34,958,070	29,576,456	28,648,626	27,759,284
Dom Lands....	1,532,590	975,792	172,513	166,256
Electric Insp'n....	11,374	9,408	6,805	8,065
Gas ".....	22,893	21,615	21,559	23,447
Int. on Invest....	1,590,447	1,513,454	1,143,003	1,370,000
Militia.....	72,964	36,916	40,362	42,717
Patent Fees.....	115,322	112,084	110,009	98,864
Post Office.....	3,193,777	3,527,809	3,202,938	2,964,014
Public Works....	4,433,934	3,873,464	3,587,166	3,594,264
Premium &c.....				
Dis't.....	186,830	191,559	34,853	3,162
Miscellaneous....	638,044	716,681	561,945	588,516
Total Revenue	46,741,249	40,555,248	37,829,778	36,618,590
Increase of 1899 over '98, '97, '96	6,186,011	8,911,471	10,122,659	

The largest revenue received prior to 1898 was in 1890, when it reached \$39,879,925. In that year the Customs yielded \$23,968,953, which exceeds any year on record with the exception of 1899. From Confederation to 1877, 10 years, the average income from Customs was \$11,781,500; in the next ten years the average was \$18,346,400; and in the third decade it was \$21,080,700. The average ratio of duty collected on the total imports by the Customs was from 1868 to 1877, 12.70 per cent.; 1878 to 1887, 19.00 per cent.; 1888 to 1897, 19.55 per cent., and the percentage in 1899 was 17.28 per cent.

Turning now to the expenditures made out of the above revenue receipts, we find them to have been as follows:—

Expenditure from Revenue:—	1899.	1898.	1897.	1896.
	\$	\$	\$	\$
Invest. on debt....	10,855,111	10,516,757	10,645,663	10,502,430
Debt charges.....	173,256	199,887	315,313	248,575
Sinking Funds....	2,482,484	1,359,968	2,101,813	2,055,287
Total Debt charges	13,510,851	13,076,612	13,062,789	12,806,292
Adm'n. of Justice..	815,454	765,608	774,761	758,270
Arts, Agric., etc..	258,782	245,231	224,389	210,877
Civil Govt.....	1,411,813	1,399,422	1,418,846	1,396,628
Legislation.....	892,354	729,829	1,134,772	904,687
Lighthouses, etc..	545,644	474,216	445,742	466,057
Mail subsidies....	584,056	589,773	553,812	534,916
Immigration.....	255,878	261,194	127,438	120,199
Indians.....	986,219	952,584	908,063	880,408
Militia.....	2,112,291	1,514,472	1,667,588	1,136,713
Mounted Police....	529,068	865,415	526,162	533,014
Yukon.....	971,938	47,026		
Collection of Revenue:—				
Customs.....	1,037,635	971,320	945,245	896,332
Excise.....	464,620	468,320	464,426	470,869
Post Office.....	3,603,799	3,575,411	3,789,478	3,665,011
Rivers and Canals, etc.....	4,246,403	4,049,274	3,725,689	3,826,225
Sundry Services....	484,991	405,333	412,072	432,725
Total Cost of Collections.....	9,837,148	9,469,658	9,336,910	9,291,162
Miscellaneous.....	9,191,704	7,441,485	7,768,487	7,909,919
Total Expenditures.....	41,903,500	38,832,525	38,349,759	36,949,142
Increase of 1899 over '98, '97, '96	3,070,975	3,553,741	4,954,358	

The following gives the respective increases in 1899 over the three preceding years in Revenue receipts and Expenditures.

	'99 over '98	'99 over '97	'98 over '96
	\$	\$	\$
Total Revenue Receipts....	6,186,011	8,911,471	10,122,659
Total Expenditures.....	3,070,975	3,553,741	4,954,358
Excess of Revenue over Expenditures.....	3,115,036	5,357,730	5,168,301

The percentage cost of collecting the revenues of the principal services and the percentage cost of collecting the whole of the revenue in the years comprised in the above tables were as follows:—

SERVICES	1899	1898	1897	1896
	P. c.	P. c.	P. c.	P. c.
Customs.....	4.10	4.47	4.85	4.52
Excise.....	4.82	5.95	5.06	5.94
Post Office.....	112.8	101.3	118.3	123.6
Cost of collecting all the Revenues.	21.04	23.3	24.6	25.1

When the revenue of the country is rapidly expanding, the ratio of the costs of collection is lowered, as the same staff of officials must be maintained in most of the departments when the revenue is low, as when it is enlarging by leaps and bounds, as it has done since 1896. In regard to the Post Office, it will be noticed that the cost of collecting the revenue was very materially reduced in 1897 and 1898, but began to rise again in 1899. This arose, so far as 1898 is concerned, from temporary circumstances arising from new arrangements being introduced, but it seems manifest from the drop from 123.6 per cent. in 1896 to 112.8 per cent. in 1899, in the ratio of outlays to income, that these arrangements have resulted in more economical results in the Post Office administration. It must be clearly understood that the above figures are exclusively those of what is known as the "Consolidated Fund," which does not include any portion of the expenditures on "Capital Account," nor any receipts from other than the ordinary sources of public revenue. Another opportunity may occur to analyse the Capital Account and that of the Public Debt.