

Public Works Share of Revenues Dwindling

Last Year Only 73.77 Per Cent of Sum Given Schools

The whole expenditures of the insular government last year were, according to a special table courteously furnished to the Journal by the Insular Auditor, P32,770,967.17. In the same year the insular expenditure on public schools was P15,275,346.65, according to the report of the Director of Education, while the auditor's table shows the expenditure for public works including the operation of the bureau was P11,287,951, which is about 73.77 per cent of the sum given the schools, the latter being about a fourth of the actual tax revenue.

The public is not always made aware, in the official statements of bureaus, or those of the office of the governor general or the legislature, of the proportionate allotment of revenues to the various activities of the insular government. Although larger sums than formerly are now appropriated for public works or obtained by the sale of bonds, there is a proportionate decrease in money used for this purpose as compared with money used by the government for all other purposes. Public works are getting a smaller share, in other words, of the insular peso.

spreads the higher cost over a period of 30 years instead of confining it to one.

The year 1913 ushered in the new era, as it was called. The American majority was removed from the Philippine Commission immediately, and in 1916 the commission was succeeded by the senate and a complete popular legislature established that has only an unimportant appointive element in it. This year then, 1913, may be reckoned from fore and aft.

From 1901 to 1913 inclusive the whole expenditures of the insular government were P375,174,334 and the expenditures for public works alone were P76,235,987, or 20.32 per cent of the whole expenditures. From 1913 to 1925 inclusive the whole expenditures of the government were P819,507,593 and the expenditures for public

works alone were P114,747,483, or 14 per cent of the whole expenditures. The table also lends itself to other interesting comparisons. The commission and commission-assembly governments managed one year with another to put one peso out of every five into public works. The proportion fell last year to one peso in eight, approximately, and in 1923 was barely above one peso in ten. Far more is now spent within Manila than the commission and commission-assembly governments ever thought of allotting, though now the revenues are controlled by the provincial legislative majority; but it will be found upon investigation that many and perhaps most of these young legislators spend practically all their time in the capital, where they have homes and practice law, and that only occasionally, for brief intervals, do they burden themselves with visits to their districts. Some indeed maintain schools in Manila, or are faculty members in such schools; and one activity or another, if not several, readily explains their indifference to provincial demands for public improvements.

Year	Public Works Pesos	All Outlay Pesos	% for P.W.s
901	2,198,566	12,200,907	16.8
902	3,736,339	15,314,005	24.5
903	3,582,338	21,218,372	21.5
904	7,262,822	25,119,846	29.0
905	8,008,090	27,349,469	29.0
906	4,985,114	23,817,111	21.0
907	2,494,067	21,184,118	11.8
908	3,982,146	25,718,932	15.5
909	6,400,806	36,275,739	17.6
910	6,613,306	31,799,101	20.7
911	7,606,799	36,286,130	21.0
912	8,517,588	38,767,427	21.8
913	7,737,183	39,284,653	19.1
1913	July to December—		
	3,222,784	20,838,519	15.5
914	4,969,886	24,685,777	20.1
915	6,591,802	30,723,534	18.0
916	4,536,173	38,589,928	11.9
917	7,452,210	43,197,250	17.2
918	8,987,159	54,337,914	16.5
919	13,316,671	81,333,970	16.4
920	12,565,030	75,023,377	16.8
921	15,076,052	117,761,590	12.8
922	9,805,975	78,602,824	12.5
923	10,041,286	95,589,800	10.5
924	10,389,694	90,890,378	11.4
925	11,267,951	82,770,967	13.6

During the last five years, when the percentage of money expended upon public works has been lower than in any similar period since the civil government was organized, the tax upon gasoline for road building funds has been quadrupled and is 7½ cents gold per gallon. The merchants sales tax has been increased 50 per cent, though not to finance public works, but to finance public schools. Over a longer period the unit cost of public works has been increasing; so that, with a reduced portion of the revenues, far less, in addition, is to be had peso for peso than when appropriations were relatively higher and materials and wages much lower; but off-setting this to some extent, during the last five years the practice has been established of financing public works with public bonds, which

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