PROVINCIAL PUBLIC ACCOUNTS.

\$55,693,000. The largest revenue is that of Ontario, \$11,121,382, British Columbia being next with \$10,479,259 and Quebec third with \$9,000,377. In total expenditure for the year that of British Columbia was highest, \$15,766,912 Ontario second with \$11,819,311 and Quebec third with \$8,624,368. Per capita the largest revenue is in British Columbia \$21.46, and in Manitoba \$10.28, the same provinces having also the greatest expenditure per capita, viz., British Columbia \$32.30 and Manitoba \$10.52. Owing to a change in the fiscal year, the period covered by the accounts of Saskatchewan is for the 14 months ended April 30, 1914.

23.—Revenue and Expenditure of the Provincial Governments, 1913-1914.

Provinces.	Year Ended.	Total Revenue.	Revenue per head		Expen- diture per head
Prince Edward Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta	December 31, 1914 September 30, 1914 October 31, 1914 June 30, 1914 October 31, 1914 November 30, 1914 February 28, 1914 December 31, 1913	\$ 525,555 1,885,458 1,505,229 9,000,377 11,121,382 5,512,163 5,866,220 4,522,513	3.75 4.25 4.25 4.23 10.28 8.12	2,098,893 1,493,774 8,624,368 11,819,311 5,638,658 5,396,380	4.18 4.22 4.07 4.49 10.52 7.47

24.—Receipts and Expenditure of the Provincial Governments, 1913-1914.

PRINCE EDWARD ISLAND (Year ended December 31, 1914).

Receipts from	Amount.	Expenditure for	Amount.
	\$		\$
Dominion subsidy	372,182	Administration of justice	26,232
Fees, Provincial Secretary	10,332		157,324
Fees, Provincial Secretary	1,356	Hospital and infirmary	59,003
Fire Insurance Cos	4,931	Interest	38,629
Life Insurance Cos	1,462		11,139
Registrar of deeds	5,336	Paupers	3,882
Banks	5,697	Agriculture, Dept. of	16,555
Hospital fees	4,875	Provincial Sec'y Treasurer.	6,474
Succession duties	7,594	Registry offices	5,502
Land tax	44,549	Public Works Dept., salaries	•
Income tax	14,915	roads, bridges, etc	78.343
Oyster culture	3,411	Sinking fund	11,745
Fox tax	36,030	Oyster culture	2,541
Miscellaneous	12,885	Miscellaneous	28,027
Total receipts	525,555	Total expenditure	445,396