## PROVINCIAL PUBLIC ACCOUNTS.

Tables 23 and 24 show for the latest financial year for which reports have been published the receipts and expenditure of each of the nine provincial governments of Canada, Table 23 giving totals and per capita figures, and Table 24 the detailed items. The total revenue of the nine provinces for the period covered amounts to \$49,002,216, and the total expenditure to \$54,222,360. The largest revenue is that of Ontario, \$12,975,732, Quebec being next with \$9,597,926 and British Columbia third with \$7,974,496. In the total expenditure for the year that of Ontario was highest, \$12,704,362, British Columbia second with \$11,942,667, and Quebec third with \$9,959,171. Per capita the largest revenues are in British Columbia, \$16.33, and Manitoba \$10.21, the same provinces having also the greatest expenditures per capita, viz., British Columbia \$24.46 and Manitoba \$11.24.

23.—Revenue and Expenditure of the Provincial Governments, 1914-1915.

Provinces.	Year Ended.	Total Revenue.	Revenue per head	Dom on 4:	Expenditure per head
		\$	\$	8	\$
Prince Edward Island Nova Scotia. New Brunswick Quebec. Ontario. Manitoba. Saskatchewan. Alberta. British Columbia.	December 31, 1915 September 30, 1915 October 31, 1915 June 30, 1915 October 31, 1915 November 30, 1915 February 28, 1915 December 31, 1914 March 31, 1915	470,730 1,953,302 1,634,079 9,597,926 12,975,732 5,472,955 4,687,933 4,235,063 7,974,496	3.89 4.62 4.54 4.94 10.21 6.49 7.51	510,169 2,073,672 1,626,634 9,959,171 12,704,362 6,026,596 5,060,234 4,318,855 11,942,667	4.13 4.59 4.71 4.84 11.24 7.01

## 24.—Receipts and Expenditure of the Provincial Governments, 1914-1915. PRINCE EDWARD ISLAND (Year ended December 31, 1915).

Receipts from	Amount.	Expenditure for	Amount.
Dominion subsidy. Fees, Provincial Secretary. Prothonotary's fees. Fire Insurance Cos Life Insurance Cos Registrar of deeds. Banks. Hospital fees. Succession duties. Land tax. Income tax. Fines and penalties. Fox tax. Miscellaneous.	2,912 1,555 5,375 1,725 6,213 5,999 3,935 6,258 37,138 13,790 1,184	Education. Hospital and infirmary Interest. Legislation Paupers. Agriculture, Dept. of. Provincial Sec'y Treasurer Registry offices. Public Works Dept., salaries roads, bridges, etc. Sinking fund Oyster culture.	3,897 22,942 6,410 6,278 112,096 11,745 1,419
Total receipts	470,730	Total expenditure	510,169

<sup>&</sup>lt;sup>1</sup>Calculated on the estimated population of 1914.