FINANCE

PROVINCIAL PUBLIC ACCOUNTS.

Tables 23-25 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 for each of the five years ended 1915-16, Table 24 similar figures for the year 1915-16 and Table 25 shows the detailed items for the latest year available. In Tables 23 and 24 the figures for Alberta are for the year ended December 31, 1916, but in Table 25 the Alberta detailed figures are for the year ended December 31, 1915. The total revenue of the nine provinces for the period covered by Table 24 amounts to \$49.644.541, and the total expenditure to \$53,241.866. The largest revenue is that of Ontario, \$13,841,340, Quebec being next with \$9.647.983 and British Columbia third with \$6,291,694. In the total expenditure for the year that of Ontario was highest, \$12,706,333, British Columbia second with \$9,880,662, and Quebec third with \$9,436,688. Per capita the largest revenues are in British Columbia \$11.04, and Manitoba \$10.72, the same provinces having also the greatest expenditures per capita, viz., British Columbia \$17.34 and Manitoba \$11.17

23.—Annual Revenue and Expenditure of the Provincial Governments, 1911-12 to 1915-16.

Province.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
Prince Edward Island-	*	*	\$	*	*
Total Revenue.	485,5651	506,553	525,555	470,730	482,535
Total Expenditure.	$527,220^{1}$	450,112	445,396	510,169	463,217
Revenue per head.	5.18	5.40	5.61		
Expenditure per head	5.62	4.80	4.75	5.44	4.94
Novâ Scotia—				i	
Total Revenue.	1,870,056	1,920,565			2,165,338
Total Expenditure	1,832,075	1,949,784	2,098,893	2,073,672	2,132,135
Revenue per head	3.80	3.85	3.75	3.89	4.26
Expenditure per head	3.72	3.91	4.18	4.13	4.19
New Brunswick—					
Total Revenue	1,417,722	1,459,000			
Total Expenditure	1,409,049	1,446,963	1,493,774	1,626,634	
Revenue per head	4.01	4.12	4.25	4.62	
Expenditure per head	3.98	4.08	4.22	4.59	4.33
Quebec—		i	j		
Total Revenue.	8,070,109	8,382,737	9.000.377	9,597,926	
Total Expenditure.	8,310,123	8,532,520			9,436,688
Revenue per head.	4.03	4.04	4.25	4.54	4.39
Expenditure per head	4.15	4.11	4.07	4.71	4.29
Ontario					
Total Revenue.	10,042,001	11,188,302			13,841,340
Total Expenditure	10,287,992	10,868,026			
Revenue per head.	3.93	4.32	4.23	4.94	5.12
Expenditure per head	4.03	4.19	4.49	4.84	4.70
Manitoba-					
Total Revenue.	7,046,675	5,788,070		5,472,955	
Total Expenditure.	4,339,540	5,314,849		6,026,596	
Revenue per head.	14.98	11.83	10.84	10.35	10.72
Expenditure per head	9,23	10.87	11.08	11.39	11.17
Saskatchewan—				4 007 000	4 455 500
Total Revenue.	3,359,866	4,427,047	5,866,220	4,687,933	4,455,730
Total Expenditure.	3,294,337	4,511,348	5,396,380	5,060,234	4,887,815
Revenue per head.	6.60	8.23	10.30	7.78	6.99 7.67
Expenditure per head	6.47	8.38	9.48	8.40	1.01