PROVINCIAL PUBLIC ACCOUNTS.

Tables 18-20 show for the latest financial year for which reports have been published the receipts and expenditures of each of the nine Provincial Governments of Canada. Table 18 gives totals and per capita figures for each of the five years ended 1916-17, Table 19 similar figures for the year 1916-17 and Table 20 the detailed items for the latest year available. In Table 20 the figures for Alberta are given for the two years ended respectively December 31, 1916, and 1917. The total revenue of the nine provinces for the period covered by Table 19 amounts to \$57,962,979, and the total expenditure to \$59,710,666. The largest revenue is that of Ontario, \$18.269.597. Quebec being next with \$10.441.114 and British Columbia third with \$6,906,784. In the total expenditure for the year that of Ontario was highest \$16,518,223, Quebec second with \$9,907,673, and British Columbia third with \$9,079,318. Per capita the largest revenues are in Alberta \$11.99, British Columbia \$11.21 and Manitoba \$11.00, the provinces having the greatest expenditures per capita being British Columbia \$14.74, Alberta \$12.94 and Manitoba **\$**11.99.

18.—Annual Revenue and Expenditure of the Provincial Governments, 1912-13 to 1916-17.

Provinces.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
Prince Edward Island—	\$	\$	\$	\$	\$
Total revenue	506,553	525,555	470,730	482,535	469,050
Total expenditure	450,112	445,396	510,169	463,217	502,808
Revenue per head	5,40	5.61	5.02	5.15	5.00
Expenditure per head	4.80	4.75	5.44	4.94	5.36
Nova Scotia—	2.00	2.10	0.11	1.01	0.00
Total revenue	1,920,565	1,885,458	1,953,302	2,165,338	2,118,618
Total expenditure	1,949,784	2,098,893	2,073,672	2,132,135	2,318,912
Revenue per head	3.85	3.75	3.89	4.26	4.14
Expenditure per head	3.91	4.18	4.13	4.19	4.53
New Brunswick—					
Total revenue	1,459,000	1,505,229	1,634,079	1,580,419	1,572,814
Total expenditure	1,446,963	1,493,774	1,626,634	1,568,342	2,166,905
Revenue per head	4.12	4.25	4.62	4.36	4.32
Expenditure per head	4.08	4.22	4.59	4.33	5.95
Quebec—				1	
Total revenue	8,382,737	9,000,377	9,597,926	9,647,983	10,441,114
Total expenditure	8,532,520	8,624,368	9,959,171	9,436,688	9,907,673
Revenue per head	4.04	4.25	4.54	4.39	4.66
Expenditure per head	4.11	4.07	4.71	4.29	4.43
Ontario—	11 100 000	44 404 000	10 085 500		*0 000 F0#
Total revenue	11,188,302	11,121,382	12,975,732	13,841,340	18,269,597
Total expenditure	10,868,026	11,819,311	12,704,362	12,706,333	16,518,223
Revenue per head	4.32	4.23	4.94	5.12	6.66
Expenditure per head Manitoba	4.19	4.49	4.84	4.70	6.02
Total revenue	5,788,070	5,512,163	5,472,955	5,897,807	6,292,985
Total expenditure	5,314,849	5,638,658	6,026,596	6,147,780	6,860,353
Revenue per head	11.83	10.84	10.35	10.72	11.00
Expenditure per head	10.87	11.08	11.39	11.17	11.99
Saskatchewan—	10.01	11.00	11.00		11.00
Total revenue	4,427,047	5,866,220	4,687,933	4,455,730	5,631,911
Total expenditure	4,511,348	5,396,380	5,060,234	4,887,815	5,603,971
Revenue per head	8.23	10.30	7.78	6.99	8.36
Expenditure per head	8.38	9.48	8.40	7.67	8.31