

however, coincide. In Prince Edward Island, Manitoba, and Alberta the fiscal year ends with December 31; in Nova Scotia with September 30; in New Brunswick and Ontario with October 31; in Quebec with June 30; in Saskatchewan with April 30; and in British Columbia with March 31.

Table 20 gives the total and per capita annual revenue and expenditure for each of the three provincial fiscal years ended 1917-18. The total ordinary revenue of the nine provinces for the latest fiscal year available, viz., 1918, is \$69,010,108, as compared with \$58,150,691 in 1917, and the total ordinary expenditure is \$67,491,704, as compared with \$59,872,829. The largest revenue for 1918 is that of Ontario, \$19,270,122, Quebec being next with \$13,806,392, and British Columbia third with \$8,882,845. In the total expenditure for the same year that of Ontario was highest, \$18,899,199, Quebec being second with \$11,671,830 and British Columbia third with \$9,023,269. Per capita the largest revenues are in Alberta, \$13.90, British Columbia, \$13.35, and Manitoba, \$11.30, and the largest expenditures in Alberta, \$14.99, British Columbia, \$13.57, and Manitoba, \$12.28.

20.—Annual Revenue and Expenditure of the Provincial Governments, 1916-18.

| Provinces. | Revenue. | | | Expenditure. | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 1916 | 1917 | 1918 | 1916 | 1917 | 1918 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Prince Edward Island..... | 508,455 | 496,053 | 514,474 | 453,151 | 487,113 | 484,416 |
| Per head..... | 5.42 | 5.29 | 5.49 | 4.83 | 5.20 | 5.17 |
| Nova Scotia..... | 2,165,338 | 2,118,620 | 2,332,634 | 2,152,773 | 2,344,009 | 2,573,797 |
| Per head..... | 4.26 | 4.14 | 4.53 | 4.23 | 4.58 | 4.99 |
| New Brunswick..... | 1,580,419 | 1,572,815 | 2,357,909 | 1,568,340 | 2,166,904 | 2,399,062 |
| Per head..... | 4.36 | 4.32 | 6.43 | 4.33 | 5.95 | 6.54 |
| Quebec..... | 9,647,984 | 10,441,115 | 13,806,392 | 9,436,687 | 9,907,672 | 11,671,830 |
| Per head..... | 4.39 | 4.66 | 6.05 | 4.29 | 4.42 | 5.11 |
| Ontario..... | 13,841,339 | 18,269,596 | 19,270,122 | 11,487,759 | 16,268,567 | 18,899,199 |
| Per head..... | 5.13 | 6.66 | 6.93 | 4.25 | 5.93 | 6.79 |
| Manitoba..... | 5,897,807 | 6,292,986 | 6,723,013 | 6,147,780 | 6,860,355 | 7,307,727 |
| Per head..... | 10.72 | 11.00 | 11.30 | 11.17 | 11.99 | 12.28 |
| Saskatchewan..... | 4,621,512 | 5,726,715 | 7,425,367 | 5,258,756 | 5,553,965 | 6,828,596 |
| Per head..... | 7.25 | 8.50 | 10.42 | 8.25 | 8.24 | 9.58 |
| Alberta..... | 5,323,543 | 6,326,007 | 7,697,352 | 6,018,894 | 6,752,504 | 8,303,808 |
| Per head..... | 10.83 | 12.12 | 13.90 | 12.24 | 12.94 | 14.99 |
| British Columbia..... | 6,291,694 | 6,906,784 | 8,882,845 | 10,083,505 | 9,531,749 | 9,023,269 |
| Per head..... | 11.04 | 11.22 | 13.35 | 17.69 | 15.48 | 13.57 |
| Totals..... | 49,878,090 | 58,150,691 | 69,010,108 | 52,607,645 | 59,872,829 | 67,491,704 |
| Per head..... | 6.13 | 6.95 | 8.04 | 6.46 | 7.16 | 7.85 |