

accounts on a comparable basis. As the result of an exhaustive detailed analysis of the provincial public accounts, a summary statement of the ordinary receipts and expenditure of the Provincial Governments appeared in the 1919 Year Book for the first time on a comparable basis. In the present issue is published an analysis of the provincial public accounts for the five fiscal years from 1916 to 1920. All doubtful points have been cleared up by correspondence between the Bureau and the provincial authorities concerned. The various items of receipts and expenditures have been classified under appropriate headings, and a uniform terminology has been adopted. The result is given in Tables 25 and 26, which present for each of the five provincial fiscal years from 1916 to 1920 summary statements of the ordinary receipts and expenditures of all the Provincial Governments, as classified under principal headings. From these statements it is possible to ascertain the amounts received and expended in each year under the respective headings for each province, while Table 27 supplies the same information for the provinces collectively.

In the use of these tables it should be borne in mind that the fiscal years in the different provinces do not coincide. In Prince Edward Island, Manitoba and Alberta the fiscal year ends December 31, in Nova Scotia, September 30, in New Brunswick and Ontario, October 31, in Quebec, June 30, in Saskatchewan, April 30, and in British Columbia March 31.

The total ordinary revenue of the nine provinces for the latest fiscal year available, 1920, was \$92,653,023 as compared with \$76,844,307 in 1919, \$69,345,305 in 1918, \$57,989,984 in 1917 and \$50,015,795 in 1916. The total ordinary expenditure in 1920 was \$88,250,675 as against \$76,403,973 in 1919, \$66,052,909 in 1918, \$60,122,485 in 1917 and \$53,826,219 in 1916. Thus the total ordinary revenue of the provinces shows an increase of 85.2 p.c. in the short space of four years, while the total ordinary expenditure shows an increase of 63.9 p.c. The main cause of the increasing expenditure has been, of course, the rapid rise during the period in the prices of the commodities and labour required for the public service, while the extension of the functions of government has also been a considerable factor.

Considering the individual provinces, the largest revenue for 1920 is that of Ontario, \$25,981,517, Quebec being next with \$14,472,651 and British Columbia third with \$13,866,603. As regards total expenditure for the same year, that of Ontario was highest, \$25,880,843, Quebec being second with \$13,520,740 and British Columbia third with \$11,568,003. In 1920 British Columbia raised the largest revenue per head of population, \$27.14, while Quebec had the lowest, \$6.23.

Provincial Assets and Liabilities.—The asset and liability statements of the provinces vary so greatly in their content that heretofore no attempt has been made to publish any collective statement. In some instances natural resources, such as timber, mining, agricultural and school lands unsold, are shown as assets, while in others no account is taken of these. In some cases provincial government buildings with lands connected therewith, also roads,