

year 1919. 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 21 and 22. which present for each of the three provincial fiscal years, 1917, 1918 and 1919 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 and for the provinces as a whole.

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.

Table 20 gives the total and per capita annual ordinary revenue and expenditure for each of the three provincial fiscal years ended 1917-19. The total ordinary revenue of the nine provinces for the latest fiscal year available, 1919, is \$77,476,695, as compared with \$69,010,108 in 1918, \$58,150,691 in 1917 and \$49,878,090 in 1916. The total ordinary expenditure in 1919 was \$76,919,983 as against \$67,491,704 in 1918, \$59,872,829 in 1917 and \$52,607,645 in 1916. Thus the total revenue shows an increase of 55.3 p.c. in the short period of three years, and the total expenditure an increase of 46.2 p.c. The main cause of the increasing expenditure has been, of course, the rapid rise 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 1919 is that of Ontario, \$20,692,166, Quebec being next with \$12,666,352, and British Columbia third with \$10,931,279. As regards the total expenditure for the same year that of Ontario was highest, \$21,980,585, Quebec being second with \$12,371,131 and British Columbia third with \$9,887,745. Per capita the largest revenues are in Alberta, \$16.80, British Columbia, \$15.21, and Manitoba, \$13.91, and the largest expenditures in Alberta, \$16.21, British Columbia, \$13.76, and Manitoba, \$13.73.