bridges and public improvements are considered as assets, while other provinces do not include them in their published statements. With a view to presenting the principal items which make up provincial assets and liabilities, the following co-ordinated table (Table 28) has been compiled, in consultation with the various provincial audit departments. Other miscellaneous assets of the provinces are briefly enumerated. Indirect liabilities, which are separately given, consist mainly, as shown by the foot-notes, of guarantees of bonds and debentures. Generally speaking, both the assets and the liabilities of the provinces in which public ownership of public utilities exists, are proportionately larger than is the case in the other provinces.

23.—Statement showing the Ordinary Revenues and Expenditures of the Provincial Governments, for their respective fiscal years 1869-1930.

Year.	Prince Edward * Island.		Nova Scotia.		New Brunswick.		Quebec.	
	Receipts.	Expendi- ture.2	Receipts.	Expendi- ture.	Receipts.	Expendi- ture.	Receipts.	Expendi- ture.
1869-72 (total 4 yr.) 1873 1874 1875 1876 1877 1878 1879 1889 1881 1882 1883 1884 1885 1886 1887 1887	484,9791 403,013 306,597 524,144 312,684 312,684 269,603 275,380 228,169 280,271 248,222 233,978 241,736 254,209 234,635 224,882	\$ 1,569,447 401,6621 442,767 395,277 353,226 331,632 334,133 313,845 257,309 261,276 257,228 270,477 279,545 266,318 304,467 288,052 279,939 263,605 305,799	\$2,360,891 600,196 686,826 616,350 589,637 562,800 645,294 394,205 541,318 476,445 567,667 663,864 686,561 613,026 633,145 656,639 712,951 668,774 664,938	\$2,295,304 608,919 676,111 714,803 653,874 588,942 688,003 503,051 506,253 494,582 569,119 541,099 572,768 620,700 656,348 664,103 668,400 713,941 710,497	\$1,939,397 568,550 591,465 608,099 634,850 618,113 584,977 526,685 675,285 607,445 643,710 822,889 ³ 650,466 617,570 634,574 665,819 664,880 651,031 664,800	\$ 1,978,949 540,486 5589,794 679,814 587,330 650,233 640,815 616,132 609,671 598,844 614,236 943,824 633,658 633,658 633,658 634,676 647 640,806 637,051 651,735	2,823,565 2,926,148 2,949,562 2,965,567 2,738,768 3,628,544 3,537,407	\$ 6, 072, 289 1, 707, 356 1, 908, 283 2, 060, 779 2, 283, 025 2, 471, 553 2, 577, 171 2, 715, 549 2, 830, 023 3, 566, 612 2, 936, 734 3, 032, 607 3, 288, 734 619 3, 284, 619 3, 365, 032 3, 543, 619 3, 894, 413
1891 1892 1893 1894 1895 1896 1896 1897 1898 1899 1900 1901 1901 1902 1903 1904 1905 1906 1907 1908 1909 1910 1911 1911 1912 1913 1914 1915 1916 1917 1918	274.047 245.652 217,473 282,468 277,314 273,496 272,550 276,183 282,678 282,056 309,445 324,670 313,445 258,2357 350,479 366,601 375,374 375,151 374,798 485,555 506,553 508,455 508,455 508,455 496,053 496,053 496,053 496,053 501,915 5740,973	346,081 377,603 366,938 382,891 398,490 527,220# 450,112 445,396 510,345 453,151 487,113 484,416 655,409	1,953,302 2,165,338 2,118,620 2,332,634 3,280,313	2,098,893 2,073,672 2,152,773 2,344,009 2,573,797 3,280,282	1,505,229 1,634,079 1,580,419 1,572,814 2,357,909 2,182,420	684, 6835 701, 452 727, 187 727, 050 749, 644 794, 477 910, 346 845, 637 816, 295 879, 066 960, 093 1, 042, 196 1, 255, 382 1, 317, 876 1, 448, 963 1, 448, 963 1, 448, 963 1, 448, 963 1, 493, 774 1, 568, 340 2, 166, 904 2, 399, 062 2, 399, 062 2, 595, 937	3,457,144 3,458,404 4,373,363	12,371,131

¹¹¹ months only. Includes expenditure on capital account, except for 1900-1904. 314 months. 4Contains \$250,000, proceeds of bonds for funding floating debt. 5For 9 months ended September 30. 410 months. 7Nine months only, owing to change of fiscal year.