

28.—Assets and Liabilities of the Provincial Governments

ASSETS.

Items.	Prince Edward Island.	Nova Scotia.
	1920.	1920.
	\$	\$
Principal Assets:—		
(1) Dominion Government.....	893,390	1,207,949
(2) Investments.....	286,444	—
(3) Deposits.....	—	978,643
(4) Cash Balances or in Banks.....	—	—
(5) Utilities, Provincial Ownership.....	—	—
(6) Lands.....	—	—
(7) Loans and Advances.....	—	4,626,750
(8) Miscellaneous.....	—	408,375
Total Principal Assets.....	1,179,834	7,231,717
(9) Other Miscellaneous Assets.....	—	—
(10) Natural Resources.....	—	—

LIABILITIES.

Direct Liabilities:—		
(1) Dominion Government.....	—	28,729
(2) Debentures.....	733,000	17,202,647
(3) Bonds.....	—	—
(4) Stocks.....	—	—
(5) Treasury Bills.....	—	—
(6) Loans.....	729,714	—
(7) Bank Overdraft and Debit Balances.....	—	572,148
(8) Sinking Funds.....	—	7,807
(9) Miscellaneous.....	—	—
Total Direct Liabilities.....	1,462,714	17,811,331
(10) Indirect Liabilities.....	—	130,541

With regard to the tables showing assets and liabilities of the Provincial Governments the following list of items shows the classification of accounts which are included in the statement:—

ASSETS.

- (1) DOMINION GOVERNMENT, including (a) Provincial Debt Account, (b) Land Account (c) Housing Act, (d) Common School Fund, (e) School Land Trust Fund, (f) Annual Subsidy, (g) Grant per Capita, (h) Provincial Aid to Highways, (i) Provincial Aid Technical Education Maintenance.
- (2) INVESTMENTS, including (a) Sinking Funds, (b) Inscribed Stock, (c) Victory Bonds, (d) Railway, (e) Debentures, (f) Registered Stock, (g) War Loan—Dominion, (h) Court House Bonds, (i) Farm Loans Association, (j) Land Titles Assurance Fund, (k) Miscellaneous.
- (3) DEPOSITS, including (a) Sinking Funds, (b) Bank Balances, (c) Special Deposits, Trust Accounts (d) Special Deposits, Bank Liquidation.
- (4) CASH BALANCES or in Banks.
- (5) UTILITIES, PROVINCIAL OWNERSHIP, including (a) Telephones, (b) Grain Elevators, (c) Hydro-Electric Power, (d) Railways.
- (6) LANDS, including (a) Crown Lands, amounts outstanding and Interest, (b) Former Indian Reservations, (c) Other Lands including Soldiers' Land Act, Railway Subsidy Land repurchased and Fairview Works, Fairview, B.C., (d) Timber Dues, Bonus, etc., amounts outstanding, (e) Farm Settlement Board Land.
- (7) LOANS AND ADVANCES, including (a) Co-operative Creameries, (b) Co-operative Elevator Companies, (c) Railway Loans and Interest receivable, (d) Railways, (e) Advances, Trust Accounts, etc., (f) Advances, (g) City of Regina, (h) Education County Loan, (i) Public Utilities, (j) Due from Capital to Current being amount advanced, (k) Other Loans, (l) Power Commission Temporary Loan.
- (8) MISCELLANEOUS, including (a) Deferred Revenue, (b) Deferred Charges, (c) Royalties (Mining), (d) Railway earnings—accounts receivable, (e) Trust Funds—cash for railway bondholders, (f) Drainage and Judicial Districts, (g) Dyking Assessments Adjustment Act, (h) Secured Accounts (i) Education School Book Inventory, (j) Taxes uncollected, (k) Accounts receivable and Inventories, (l) Hospitals, accounts receivable, etc. (m) Amounts available for Specific Capital Outlay, (n) Outstanding Revenue, (o) Patriotic Purposes, (p) Miscellaneous.
- (9) OTHER MISCELLANEOUS ASSETS, including (a) Provincial Government Buildings and Sites, (b) Roads and Bridges, (c) Demonstration Farms, (d) Surveys, (e) Appropriation of Revenue, Cash for extinguish-