

**29.—Ordinary Revenues and Expenditures of Provincial Governments per Head of Population for their respective fiscal years ended in the census years 1871-1911 and in each year from 1916 to 1934—concluded.**

(B) ORDINARY EXPENDITURES—concluded.

| Fiscal Year. | Prince Edward Island. | Nova Scotia. | New Brunswick. | Quebec. | Ontario. | Manitoba. | Saskatchewan. | Alberta. | British Columbia. | Average for all Provinces. |
|--------------|-----------------------|--------------|----------------|---------|----------|-----------|---------------|----------|-------------------|----------------------------|
| 1926.....    | 8.69                  | 12.29        | 10.30          | 10.14   | 16.20    | 16.32     | 16.09         | 19.56    | 32.72             | 15.26                      |
| 1927.....    | 10.00                 | 12.75        | 11.65          | 10.04   | 17.32    | 16.05     | 15.41         | 19.71    | 31.15             | 15.80                      |
| 1928.....    | 10.72                 | 14.65        | 13.45          | 12.09   | 17.75    | 16.72     | 15.60         | 24.12    | 31.54             | 16.83                      |
| 1929.....    | 11.74                 | 14.15        | 16.14          | 13.00   | 18.57    | 18.23     | 18.09         | 20.01    | 34.64             | 17.70                      |
| 1930.....    | 12.88                 | 15.37        | 17.78          | 13.94   | 17.13    | 19.79     | 18.91         | 21.75    | 37.08             | 18.10                      |
| 1931.....    | 16.51                 | 15.97        | 16.57          | 14.22   | 15.98    | 20.70     | 19.74         | 24.61    | 40.25             | 18.38                      |
| 1932.....    | 14.52                 | 17.62        | 16.85          | 13.75   | 18.62    | 22.31     | 19.64         | 25.20    | 46.50             | 19.77                      |
| 1933.....    | 15.64                 | 18.45        | 13.74          | 13.52   | 19.10    | 21.86     | 17.62         | 23.16    | 36.75             | 18.77                      |
| 1934.....    | 18.62                 | 19.45        | 14.49          | 12.13   | 25.83    | 19.16     | 17.60         | 22.18    | 31.71             | 20.11                      |

**Subsection 2.—Provincial Debts and Assets.**

In former issues of the Year Book statements were given showing the total direct liabilities of Provincial Governments and a detailed statement of the provincial assets. In accordance with decisions reached at the Conference mentioned on page 856, a uniform balance sheet for the provincial fiscal years ended in 1933 was presented at pp. 926-929 of the 1934-35 Year Book. Figures for 1934 are given in Table 30. In accordance with up-to-date accounting practice, the balance sheet is divided into three distinct categories, capital, income or current, and trust fund account assets and liabilities.

In addition to this the total indirect or contingent liabilities of each province are shown, though they do not in any way affect the balance sheet transactions.

For Prince Edward Island, the total capital assets are not balanced with the total capital liabilities, largely owing to the exclusion of any detail showing non-revenue earning assets such as roads, bridges, public buildings, etc.

As some of the items may be vague in meaning the following notes will be of assistance in studying the balance sheets presented:—

**Capital Assets.—**

General Assets, Non-revenue Bearing: In New Brunswick “public buildings” excluding Parliament Buildings upon which no valuation has been set up, are included in “Other Miscellaneous General Assets”. In Ontario and Saskatchewan bridges are included in “roads”. “Universities and Colleges”—The Public Accounts of the provinces of Nova Scotia, New Brunswick, Quebec and Ontario do not show any valuations of universities and colleges as capital assets, though government aid for maintenance may be found in the annual statements of educational expenditure. Manitoba’s valuations are inclusive of educational properties, other than universities and colleges controlled by the Government. In Saskatchewan, the university is included in public buildings. In Alberta the valuation shown includes advances and redemption of debentures. The British Columbia university valuation is included in capital losses, representing \$3,678,278 written off in 1929-30.

**Capital Liabilities.—**

“Dominion Government Debt Allowance” represents housing loan only for Nova Scotia.

“Reserves of Surpluses” are not applicable against any specific assets.