

## PROVINCE OF NEW BRUNSWICK

P. S. ROSS &amp; SONS, CHARTERED ACCOUNTS, TRUSTEES AND LIQUIDATORS

Year Ended 31st October, 1931

Royal Bank Building, 360 St. James Street  
Montreal, Que., 26th January, 1932.The Honourable, The Premier of the Province of New Brunswick,  
Fredericton, N. B.

Sir,—In accordance with instructions received, we have examined the books and accounts recording the financial transactions of the Government of the Province of New Brunswick for the fiscal year ended 31st October, 1931.

We submit herewith the following statements, as at 31st October, 1931, viz: 1—Consolidated Balance Sheet; 2—Capital Balance Sheet; 3—Current Balance Sheet; 4—Schedule of Departmental Accounts Receivable; 5—Schedule of Departmental Accounts Payable; 6—Statement of Revenue and Expenditure on Ordinary Account for the fiscal year ended 31st October, 1931.

We certify that these statements are, in our opinion, properly drawn up so as to exhibit a true and correct view of the financial position of the Province as at 31st October, 1931, and the result of the Revenue and Expenditure on Ordinary Account for the fiscal year ended 31st October, 1931, according to the best of our information, the explanations given to us and as shown by the books of the Province.

We have the honour to be, Sir,

Your obedient servants,

(Sgd.) P. S. ROSS &amp; SONS, Chartered Accountants.