

The Standard



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SAINT JOHN, WEDNESDAY MORNING, DEC. 29, 1909.

PROVINCIAL ACCOUNTS.

In compliance with the provisions of the Consolidated Statutes, the Auditor General has submitted to the Government his statement of the receipts and expenditure of the province for the fiscal year ended October 31st, 1909, as follows:—

EXPENDITURE.

Administration of Justice	25,218.37
Agriculture	31,194.16
Auditor General's Office	2,600.00
Boys' Industrial Home	2,000.00
Contingencies, Dept. and Leg.	16,632.50
Executive Government	38,176.83
Education	246,677.97
Education, University, N. B.	14,844.48
Elections	2,966.03
Fish, Forest & Game, wardens, etc.	43,474.86
..... guides association grants, ..	600.00
Factory Inspector	902.86
Free Grants	530.92
Immigration	5,015.69
Interest	197,857.05
Legislative Assembly	28,463.45
Legislative Library	750.00
Liquor Licenses	31,261.46
Mining & Mineral Development	4,799.15
N. B. Coal & Railway Investigation ..	2,909.55
N. B. Rifle Association	400.00
Natural History Societies	650.00
N. B. Historical Society	125.00
Public Works	304,449.13
..... Test Wells, Sunbury & Queens ..	1,496.09
..... Amelia Morton Claim	4,152.19
Public Health—Small Pox	9,831.70
Public Health—Provincial Board	1,924.09
Public Health—Hospitals	9,700.00
Provincial Hospital, Maintenance ..	86,908.96
Printing	11,663.55
Probate Fee Fund, Salaries, etc.	9,800.90
Refunds, Crown Land Department ..	2,298.12
Registered Stock, London expenses, ..	41,652.08
Revisors	1,791.98
Roads, Settlement Lands, Victoria county ..	516.54
Surveys and Inspections	5,754.11
Surety Bonds, Gov't. Officials	974.08
School Books	14,063.52
Succession Duties—Collection	636.66
Stumpage Collection	20,419.20
Superannuation, etc.	2,075.00
Sinking Funds	24,710.00
Tourist Associations	1,500.00
Tuberculosis Commission	600.00
Unforeseen & Miscellaneous expenses ..	2,913.59
Chargeable to ordinary revenue	\$1,255,381.92

Permanent Bridges, 7 Edw. 7	\$ 170,422.41
Permanent Bridges, Order in Council	15,679.75
International Railway Subsidy, 84 Vic. Cap. 11	75,000.00
Wharves & Grain Elevator, St. John, 56 Vic. Cap. 6	2,500.00
N.B. Coal & Railway, Repairs etc., 9 Edw. 7, Cap. 3	26,583.01
Treasury Bills, London Redeemed	1,907,888.28
Treasury Bills, New York, Redeemed	198,142.78
Debentures 4 p.c. & 6 p.c. Redeemed	26,500.00
Interest on Treasury Bills charged in 1908 and	15,798.95
held	2,560.86
Contractors Deposits Refunded	8,724.62
Equity Court Withdrawals	114,971.75
Balance	\$3,820,144.43

RECEIPTS.

Balance from 1908	136,956.51
Dominion Subsidies	621,360.96
Territorial Revenue	395,283.58
Territorial Revenue N. B. Ry. Sett. Lands	625.00
Fees, Prov. Sec's Office	15,631.89
Private & Local Bills	1,706.67
Taxes, Incorpor't'd Companies	34,148.73
Succession duties	12,432.97
Liq. Licenses, Total Receipts	1,938.95
Probate Fee Fund	44,393.49
Supreme Court Fee Fund	16,592.20
Pub. Wharves, 1-2 Cost from Dom. Government	2,642.47
Provincial Hospital	6,256.50
Provincial Hospital Insurance	22,315.91
School Books	27,000.00
Sale of Kentucky horses, \$6,905.00 less Expenses	9,828.76
\$6,769.00	36.90
Re-Sale of Horses, Importation 1907	734.05
Miscellaneous Receipts	3,127.44
Registered Stock, Premium & Exchange	44,069.32
Ordinary Revenue	\$1,259,826.89

Registered Stock Sold in London	\$2,190,000.00
Treasury Bills, Sold in New York	198,142.78
Special Loan from Bank B. N.A. for Permanent Bridges	15,679.75
W. P. Flewelling, Estate, Realized from property	2,937.78
Contractors Deposits	10,190.60
Equity Court Deposits	6,410.12
	\$3,820,144.43

Those who are familiar with provincial accounts will observe that the total ordinary receipts and expenditures are much larger than last year or any other year. This is partly a matter of book keeping. For the first time the statement contains the full amount of receipts and payments. The old method provided several subordinate accounts, such as the provincial hospital, the probate fee fund, and liquor licenses. In these special accounts the receipts and expenditures of the several funds were entered and only the balance carried into the general statement. Thus in the statement of 1907 we find no entry under the head of expenditure, while the revenue item reads "liquor licenses, province share, \$20,235." This year as will be seen there is on the revenue side \$44,393 received, and in the expenditure column, \$21,261 paid to municipalities. So in 1907, the expenditure for the provincial hospital is placed at \$50,792, whereas in the statement of 1909 it is \$68,908. But the statement of 1907 shows the net expenditure after deducting receipts, while this year's report gives the gross expenditure, and shows the income with the provincial revenue.

But comparing the statement with that of 1907, (the last full year under the late administration) we find an increase of \$65,000 in subsidies, and of nearly \$74,000 in territorial revenue. The latter increase is wholly due to greater vigilance and honesty in collecting stumpage. There are a few other small increases and decreases, but the remaining large increase in the gross receipts is due to the reformed system of accounting.

On the expenditure side there are some matters to be noticed. Certain increases appear which are due to the fact that the Government charges the expenditure where it belongs, and does not conceal it in out of the way places. There are two notable increases which are genuine. For public works the expenditure reported in 1907 was \$230,421. In 1909 the amount was \$304,449, an increase of \$74,000. Thus the whole amount gained by the treasury by the honest collection of stumpage was returned to the people in improvements on the roads and bridges beyond the amount which the late government expended. Another large increase is in education expenditure which was \$220,750 in 1907 and \$261,522 in 1909. The interest charge shows an increase of \$74,000. Thus the whole amount gained Government carried on a borrowed or overdraft business in several departments, especially the public hospital and the board of works. The interest on these overdrafts was charged to the various services, so that the amount of interest paid was always greater than the amount stated. There is an apparent reduction in the expenditure for agriculture, which was placed at \$36,534 in 1907, and was \$31,194 last year. But the expenditure of 1907 included deferred payments on seed and grain distribution and on sheep and horse importations. These amounted to about \$10,000, leaving the actual outlay for agriculture less than it was in 1909. Last year's payments to agricultural societies was some \$2,000 more than two years ago by reason of the new societies organized under the forward policy of the department. This government is doing a good deal more than its predecessors for fish, forest and game protection. It is taking a larger interest in immigration.

On the other hand there are some significant reductions in expenditure which are within the control of ministers. Contingencies are cut down from \$19,581 to \$15,632, which means a considerable decrease in the perquisites of ministers. Legislation is reduced from \$30,453 to \$28,463. Government printing costs \$11,665, whereas in 1907 the bill was \$13,697, with a large number of printing items in special accounts to be added. Another feature of this statement is the fact that it is final. There are no overdrafts left over for the next year. There are no unsettled accounts that could be closed. All the bills that belong to the year are given in the statement for the year. At least that was the record last year, and that is the policy and practice of the provincial secretary.

We find then that after expending all the additional sums above mentioned, after paying all the bills that accrued, and settling a few incurred by the late government, after providing \$24,710 for sinking funds in respect to which we find no corresponding item in the accounts of 1907, there is a credit balance of over \$4,000. This is a genuine credit balance and not an artificial balance, concealing a deficit of \$50,000 to \$100,000 in unpaid bills.

MR. PUGSLEY FOURTEEN MONTHS AFTER.

Mr. Pugsley has been interviewed by his own organ to the extent of two or three columns. The minister is still hopeful in respect to the goods which he has undertaken to deliver, but is far less sanguine than he was fourteen months ago. The flight of time has operated contrary to the usual course, making future events more distant.

As to the dry-dock project the minister explains that the promoters asked for subsidies "so far in excess of what has hitherto been considered a reasonable aid," that there would be a very great "difficulty in meeting the views." The English concerns "have coupled their proposal with the request for increased financial assistance to which there seems to be considerable objection." It is thus seen that the shipbuilding scheme, which was so distinctly in sight in 1908, has receded into a misty background in 1909.

Mr. Pugsley was supposed to be taking a great interest in the Navy Island bridge. Mr. Pugsley's letter to Alderman Scully, frequently published in his organ, set forth that he was prepared to ask his colleagues to put an appropriation in the estimates for this work. Mr. Pugsley explains that "not having heard from Alderman Scully that the city or the provincial Government had definitely agreed to engage in the work, I did not ask my colleagues to put the amount in the estimates as I did not wish to take a step which might seem like forcing the hands of the city and provincial Government in the matter."

Lastly Courtenay Bay and the Grand Trunk Pacific terminus. Mr. Pugsley reports progress backwards. He now states that "quite recently" engineers of the G. T. P. looked over the situation "visited the West Side" "as well as other points in the harbor as well as Courtenay Bay" and concludes that Courtenay Bay offers the best opportunity. Mr. Pugsley adds "as to whether 'Courtenay Bay' will be selected, I am unable to say."

Alas, what a falling off is there. Fourteen months ago the G. T. P. was to be at Courtenay Bay in two years, and ships of ten thousand tons were to be here at the wharves. Now in the second of the two years, Mr. Pugsley is unable to say whether the terminus will ever be at Courtenay Bay.

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Medieval History—Class I: Biggar, (Allison, Bartlett), (deBury, Hayes, R.), (Leaman), Class II: Morris, Elderkin, (Hann, Buffett), (Moore, Wilson), (Bennett, Godwin).
Logic—Class I: (Grey, Knight, A. M.), Peacock, McDougall, Irving, S. Marsters, Ferguson, F. Donkin, Elderkin, (Hann, Buffett), (Moore, Wilson), (Bennett, Godwin).
Ethics—Class I: Craig, (Knight, Leaman), Biggar, (Edwards, Haglinton), Class II: Vaughan, (Hann, Buffett), (Moore, Wilson), (Bennett, Godwin), (Borden, Patterson), Harris, Meek, Bartlett, Class III: Moore, Marston, Hartley, Rowley, Hann, Bennett, Stealing, McElmorn, Thompson, French, McWilliam.

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Hon. Physics, 2nd yr.—Class I: Foster, Class II: Bartlett, Vaughan, Class III: Shanklin.
Hon. Physics, 1st year—Class I: Foster, Thompson, J. B. Hayes, C. Fuller, Class II: W. Pickup.
Hon. Math.—Class I: A. Knight, R. Patterson, Chesley, Class II: W. Douglas, & Irving, Kaye.
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