enough to make. The guides have been availed of in a number of cases. If they were not more generally used it was not the fault of the department, as provision was made for their use in all cases requesting such assistance.

The Year's Balance Sheet.

Mr. Speaker : For several days the representatives of the people in this House have been discussing the budget of the Province. The balance sheet and particulars of the year's finances have been given the people of the Province, and statements and criticisms have been made in connection therewith. I need not say to the House and to the country that perhaps one of the most important things we have to do in this House is to t... ...ually the financial statem... preceding year and examin... ...fully in order, after due cons...on, to arrive at a fair conclusion as to whether the financial affairs of the Province are managed in such a way as to redound to the credit of the Province and to secure to the people thereof the benefits they are entitled to. This is a course pursued by all business corporations and prudent business men. Good business is very imporant than Good business is very important and the reason I attach so much importance to our financial statement, and to good financing, is the fact that all the other interests—education, agriculture, the maintenance of public institutions and administration generally. require a certain amount of money in order that they may be efficient and up-to-date, and in order that they may satisfy the requirements of the country. These things cannot be carried out successfully and well unless we have money for that purpose. Therefore we see that good finance, properly speaking, is at the foundation of the success of the various departments of Government. The Treasurer tells us, from the Auditor's statement, that we have a surplus of assets over liabilities of two and a half million of dollars, in round numbers. That statement has been laid on the desk of every member of this House ; that statement is verified by the auditor of the Province. It perhaps is not quite accurate to say that it is a statement made up by the administration of the day, because it is more than that, it is a statement made up by an independent man most careful and prudent in managing the affairs of the Province, and I think the people of the Province, irrespective of party, have the utmost confidence that our auditor is careful and exacting in the discharge of his duties. In the light of that he makes up a statement at the end of every year and we are now discussing the statement of 19 He tells us there that he has a surplus of assets over liabilities of two and a half million of dollars. There is another feature that we—

Mr. Matheson :—Do I understand that the auditor says that ?

Mr. Davis —That is the Auditor's statement.

Mr. Whitney :—Where does that appear ? Where is it stated ?

Mr. Davis :—Well, it is the statement which we have ; this is his statement.

Mr. Whitney :—Well, that is not an answer to my question.

Mr. Davis :—Does the Hon. gentleman expect the auditor's statement to be signed at the end of every page ?

Mr. Whitney :—The point is here. The Hon. gentleman stated that this is the auditor's statement. Now, as a matter of fact it is not. That is the whole matter in a nutshell. The Hon. gentleman should not make a statement which is not borne out by facts.

The Premier :—It is made up in the auditor's office.

Mr. Whitney :—I do not care.

Mr. Ross :—I do not care whether the Hon. gentleman cares or not. If the Hon. Gentleman will allow me to proceed ; that statement laid upon the table of the House is always prepared in the Auditor's office and brought down to me as I present it. I believe it is correct in every particular. I am willing to have it examined by the public accounts.

Mr. Whitney :—I repeat. I do not