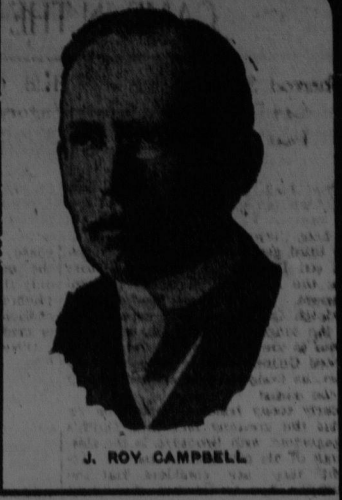




L. P. D. TILLEY

ELECTORS OF ST. JOHN:

Before casting your votes tomorrow, just take time to read the following items. It won't keep you long.



J. ROY CAMPBELL

Premier Foster, in his manifesto to the people of New Brunswick, lays great stress upon the wonderful improvement that has been made in the system of keeping the public accounts since the passing of the Audit Act in 1918. Under this system it is supposed to ascertain the exact state of the provincial finances at a glance; and any "juggling" with the figures is said to be impossible.

The accounts are prepared for audit by the Comptroller-General, and then submitted to a firm of chartered accountants, Price, Waterhouse & Co. of Montreal, who prepare the balance sheet. One would naturally suppose that the balance sheet would agree with the accounts supplied by the Comptroller, from which it is prepared.

Yet what have the people got? They have a balance sheet which Hon. Robert Murray says was prepared by the Comptroller-General, and audited by Price, Waterhouse & Co. "to make sure it was accurate," which hardly agrees in any particular with the figures as given in the Comptroller's report. Here is a sample of the discrepancies. The first column shows the amounts received from the different sources of revenue as stated in Price, Waterhouse & Co.'s balance sheet, and the second column the same items taken from the Comptroller's report:

	As shown In Balance Sheet.	As shown In Report.
Receipts from Stumpage	\$575,617.82	\$568,383.00
" " Royalties	29,679.39	29,941.34
" " Wild Land Tax	53,509.70	53,944.50
" " Timber Licenses	78,787.97	82,429.33
" " Licenses	53,309.06	53,525.75

It will thus be seen that no two items agree. It is the same with four-fifths of the other items in the report. Manifestly both cannot be right. But how comes it that there should be any difference? There is only one set of accounts to prepare the Report and Balance Sheet from. Why the juggling?

A short time ago a tract of land at Brookville containing one hundred and sixteen acres was sold by public auction at Chubb's corner for \$5,000, or about \$43 per acre. It is a limestone tract.

A few months ago the Hon. J. F. Tweeddale, the Minister who is 7-8 a politician and 1-8 a farmer, bought thirteen acres of the immediately adjoining land by private sale for \$10,000, or approximately \$775.00 an acre. This is also limestone land, and it was bought on purpose to supply lime to the farmers here. Does it strike you as good business for the Government to give \$775 an acre for the sort of land that private purchasers would only give \$43 an acre for?

And that is not all. Here is the rest of the story. The limestone on the land that the Government gave \$775 per acre for is only about half as valuable as the limestone on the \$43 per acre lot.

A comparative analysis of samples of lime from the two plots shows as follows:

From the \$43 plot.	From the Government plot.
Calcium Carbonate 91.4 p.c.	Calcium Carbonate 45.14 p.c.
Magnesium 2.4	Magnesium 7.81
insolubles, iron, etc. 6.2	insolubles, iron, etc. 47.05

The Calcium Carbonate is what is required for fertilizer. The farmer has been receiving limestone from the producers from the \$43 land at \$4.00 per ton, f.o.b. shipping point, containing 91.4 p.c. Calcium Carbonate; add the average freight rate to this would make it \$6.35 per ton to the farmers all over the province. The Government's selling price to the farmer is \$5.00 per ton, in which they are only receiving 45.14 p.c. of Calcium Carbonate, and 47.05 p.c. insolubles of no fertilizer value. Take this per cent. against the above production and it means a cost to the farmers of approximately \$11.00 per ton for Government production against \$6.35 per ton from independent producers.

Under the Government sales arrangements of \$5.00 per ton to all points in New Brunswick, they are asking the farmer at the near shipping points to pay the freight loss for the farmers in the Northern parts of the province.

This is a sample of the "economy" that the Foster Government prides itself on practising. Does it not amply justify the Opposition's contention that the Foster Government is wastefully and wantonly extravagant? Do the farmers themselves think this is good business, or do they think that Mr. Tweeddale has gold-bricked them?

In 1918 the Government assessed the Municipalities for Patriotic purposes \$518,000, well knowing that only \$400,000 was needed for the purpose. The balance, \$118,000, which on readjustment was reduced to \$99,079, they STOLE from the fund, and used it for general expenditure.

Here is how it was spent:

Interest on Potato Bonds	\$ 6,000
Halifax Relief	10,000
Halifax Public Works Dept.	1,003
Grant to Returned Soldiers' Commission	3,000
Grant to Great War Veterans' Association	4,000
Food Controller	1,605
Paid Guards at Legislative Buildings	3,375
Paid Guards at Reversible Falls Bridge	3,050
	<u>\$32,033</u>

"The balance of the fund went towards the payment of the increased cost of labor and materials used in the various services of the Government brought about by war conditions. Having in view all the adverse conditions due to the war the statement that there had been an improper expenditure of the amount could fairly be denied."—Hon. Robert Murray, Provincial Secretary, in his Budget speech.

Was ever a clearer case of misappropriation shown up? Think you, does it lie in the mouths of Premier Foster and his supporters to accuse the members of the late Government of maladministration of affairs in the face of the above noted transaction of their own?

The Foster Government sought election in 1917 on their promises that they would conduct public affairs on business principles, practising strict economy and keeping the expenditure within the revenue. How have they carried out their promises?

In 1917 they produced a balance sheet which showed a surplus of \$30,000, but when it came to be checked up, the truth was that they had an over-expenditure of \$339,713

Their Revenue in 1918 was	\$2,323,633
Their Expenditure was	2,458,290
Showing an over-expenditure of	134,657
Their Revenue in 1919 was	\$2,168,822
Their Expenditure was	2,496,508
Showing an over-expenditure of	327,686

Thus in three years they spent \$802,056 more than they received. This is keeping the expenditure within their income with a vengeance!

In 1916 the public debt of the province was \$15,301,000. At the close of the fiscal year, 1919, it was 20,563,763. So that in 3 years they added 5,262,763 to the debt of the province. This is economical administration!

In the meanwhile their revenue from all sources had increased by over \$600,000. Yet with this enormous addition to their exchequer they could not keep out of debt. Where is the province going to land at the present rate of expenditure? They say, despite it all, the credit of the province is as good as ever in the money markets of the world. Is it? See their bond sales.

They sold an issue of bonds in May, 1919, at	101,288
The next issue brought	100
The next brought	95,133
The next	96,179

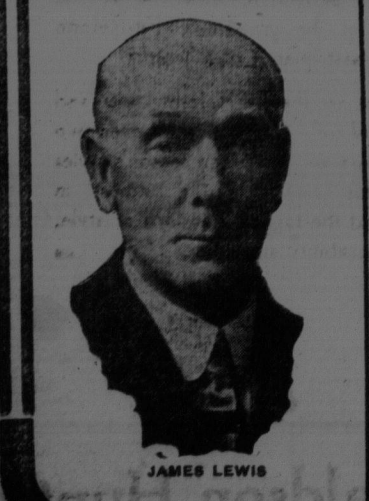
(The last was 6 p.c. The others 5 and 5½, which accounts for the higher price). So that each succeeding issue was regarded as of less value by the investing public than its predecessor. Does it look as though the financial credit of the province was keeping up?

In such dire straits for money was the Government, that Premier Foster was compelled to call in the aid of an "expert" to dig out, if possible, some new source of revenue. This individual, who by the way professed to combine the qualifications of political economist, taxation adviser, food controller, itinerant preacher and general Jack-of-all-trades, after poking around in every corner for several months, was unable to make any further suggestion than that the Government should increase the taxes then in force. For this valuable suggestion (it is said) he was paid \$500, and the cost of typewriting his valueless report was \$150 more. Is it any wonder the Government had a deficit, when they squandered money in this foolish way? Any fourth grade child could have given that advice.

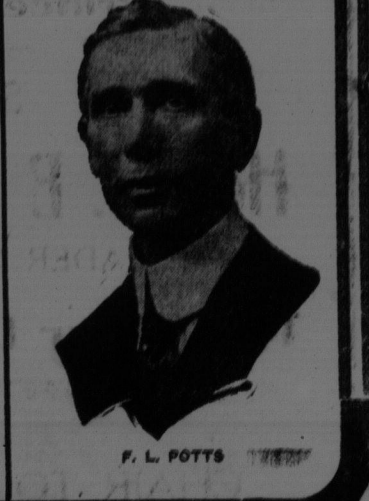
When you have read the foregoing, you will come to the conclusion that the Foster Government is no longer fit to be trusted with the administration of the province's affairs, and you will therefore

VOTE FOR TILLEY, CAMPBELL, POTTS and LEWIS

Who stand for Prudent, Economical and Honest Government



JAMES LEWIS



F. L. POTTS

BROOKLYN
GAM
Sherrod Smith, Sou
Led Dodgers to
Feat of Wednes
New York, Oct. 7.—S
Brooklyn left hander, won
the baseball hall of fame
be held Cleveland batters
the third game of 1920 wo
and led Dodgers to a 2-4
over the American League
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Burlingame Grimes, spit-ba
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knight in the hero tonight,
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