

The Finances of the Province

The Royal Gazette contains the following statement by W. A. Lougheed, the auditor general, of the provincial receipts and expenditures for the fiscal year ended October 31, 1910:

Expenditure 1910.	
Administration of Justice	\$ 21,090.32
Agriculture	41,778.30
Auditor General's Office	2,700.00
Boys' Industrial Home	1,500.00
Contingencies, Dept., and Legis.	17,626.98
Campbellton Fire Relief	2,000.00
Exhibitions	9,379.48
Education	265,892.89
Executive Government	38,908.67
Factory Inspection	1,001.80
Free Grants	1,007.00
Fish, Forest and Game	38,468.63
Guarantee Bonds Government Officials	915.20
Honorary J. R. Inch	2,500.00
History of N. B. (Hannay's)	1,500.00
Immigration	9,540.05
Interest	251,816.61
Judicature Act	2,467.50
Legislative Assembly	28,343.40
Legislative Library	850.00
Liquor Licenses	26,628.36
Mining	1,581.61
Monument, Champlain	1,500.00
Monument, Sir S. L. Tilley	2,500.00
Natural History Societies	650.00
N. B. Rifle Association	300.00
N. B. Historical Society	125.00
N. B. Railway Investigation	2,965.45
Public Works	328,348.26
Public Health, Small Pox	5,085.11
Public Health, Hospitals	9,700.00
Public Health, Salaries and Expenses	2,091.11
Probate Fee Fund	12,965.74
Printing	14,448.27
Prov. Hospital, Maintenance	84,307.79
Refunds Crown Land Department	2,265.63
Revisors	1,820.64
Roads and Surveys, Sett. Lands Victoria Co.	3,171.87
Surveys and Inspections	4,754.19
Sinking Funds	13,560.00
Stampage Collection	27,909.62
School Books	23,157.40
Superannuation	2,859.00
Succession Duties, Collection	1,500.95
Tourist Associations	2,500.00
Tuberculosis Com.	177.95
Utilities Commission (Sec. 54)	300.00
Unforeseen Expenses	1,619.53
Chargeable to ordinary events	\$ 1,317,876.42
Wharves and Grain Elevator, St. John	2,500.00
International Railway Subsidy	43,700.00
Permanent Bridges	148,552.83
N. B. Coal & Railway Repairs	3,297.45
St. John River Valley Survey	19,290.46
United States Fidelity Co., Deposit withdrawn	10,000.00
Contractors deposits refunded	6,610.32
Commuted Pensions withdrawn	11,456.30
Supreme Court Chancery Division withdrawals	5,371.76
Debitures p. c. and s. p. c. Redeemed	167,000.00
Special Loan 1909 Bank B. N. A. repaid	15,679.75
Balance	96,682.71
	\$1,847,988.00
Receipts, 1910.	\$ 1,397,175
Balance from 1909	\$ 1,497,175
Dominion Subsidies	\$621,360.96
Territorial Revenue	494,491.64
Territorial Revenue, N. B. Railway Settlement	425.00
Fees, Prov. Sec'y's Office	17,899.55
Private and Local Bills	2,473.32
Taxes Incorporated Companies	36,948.90
Succession Duties	32,432.90
King's Printer	2,262.30
Liquor Licenses	44,316.41
Probate Fee Fund	15,856.86
Supreme Court Fee Fund	2,310.01
Provincial Hospital	26,511.91
School Books	17,162.92
Wharves, one-half cent Dominion Government	1,623.20
Miscellaneous Receipts	4,672.24
Judicature Act (Sales)	446.10
Sales of Horses	1,055.98
Potato Warehouses	2,196.85
Total Ordinary Revenue	91,324,440.05
Special Loan from Bank of New Brunswick for St. John River Valley Survey	19,290.46
Loan from Bank of B. N. A. on Bond Account	268,314.26
Bonds sold to Sinking Funds	86,000.00
Contractors Deposits	5,842.25
Commuted Pensions Deposited	16,619.30
Supreme Court Chancery Division, Deposits	5,422.22
L'Union St. Joseph Deposit	5,000.00
W. P. Flewelling Estate	1,087.71
	\$1,847,988.00

Moncton, Dec. 28.—Hon. C. W. Robinson, after examining the provincial secretary's statement of the provincial accounts for the last fiscal year, said in regard to them:

"The auditor-general's report for the province for the year ended Oct. 31st, 1910, tells the same story of extravagance and manipulation of accounts as last year. Only in an aggravated form. The disease is fast becoming chronic, it seems to have sapped the healthy professions of economy so often made by the members of the present government only a few months back.

"The statement professes to show a surplus on ordinary account of \$5,568. One of the first questions which occurs to one is why the amount set aside for sinking fund is only \$18,670 instead of \$24,835, as voted by the legislature and required by law. If the additional \$11,000 had been set aside the surplus would have become a deficit.

"The next question that arises is, what is the amount of the unpaid bills of the different departments which have been carried forward to be paid out of the current year? It is a matter of common notoriety that thousands of dollars were owed and unpaid and in some cases were issued just before Christmas to pay for bills outstanding since last summer.

"Under the peculiar system adopted by the government it is impossible to arrive at a true estimate of the conditions of our provincial finances. The much vaunted system of bookkeeping leaves too much to be imagined. In my opinion the crown accounts as last year should be divided into districts and a correct account of the revenue and expenses of each district kept separately. There is, for instance, no means of knowing what has been the revenue of the 'Blue Bell' tract, so called.

"No well managed private institution would allow such a system to exist. We should know what the Bay Shore lands are yielding as distinguished from the Miramichi lands. The same with the lands tributary to the Nepisiguit and Bathurst, as distinguished from the lands tributary to the Restigouche and vicinity.

"A new item of considerable proportions seems to have crept into the past year's expenditure under the heading 'contingencies, departments and legis.' amounting to \$17,626.98. The amount voted for legislative contingencies, which are well established, was \$7,000. The balance of \$10,626.98 is apparently for contingencies of department. It is

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rather a large amount and new to the accounts and is open to suspicion.

MUCH OVER-EXPENDITURE
The school book account continues to roll up a deficit in proportions ever increasing. This year the provincial secretary told the house the sales would equal the purchases and the account would come out square. He seems to have known very little about his pet scheme. The expenditure was \$23,157 and the receipts only \$17,162.

The public works department seems to have paid very little heed to the voice of the legislature, as it has over-expended to the tune of \$63,000. The chief items of over-expenditure are: School books, \$11,157; public works, \$63,000; stampage collection, \$7,909; immigration, \$3,540; liquor licenses, \$5,138; education \$5,448; contingencies, \$10,626; printing, \$3,145; provincial hospital, \$2,397. On the other hand, about the only department which did not exceed the full amount voted is agriculture. The vote for agriculture was \$53,815, the expenditure, including exhibitions, was \$50,887. Our commissioner of agriculture seems to have neglected his opportunities; it was not the case with contingencies and public printing.

The total expenditure exceeds the amount voted by the sum of \$97,261, and I take it there is a tale still untold.

The partial cost of the survey of the St. John valley for a railway, \$19,290, is not included in the ordinary expenditure. This will have to be charged somewhere, and it seems reasonable that out of the magnificent revenues afforded the present government a little ordinary care in the management of affairs would have provided for this amount out of revenue without making a loan. The same is true of the N. B. Coal & Railway repairs.

Taken all in all the accounts are not healthy. There never was a time in our history as a province when such an opportunity was provided for meeting all reasonable requirements without so much borrowing and discounting the future. It seems to me that we are missing our opportunity. By reason of the reduction in the size of logs allowed to be cut on crown lands we are depleting the forests, our mainstay. A time will necessarily come when we will have exhausted nature's efforts to provide us with funds. Where will we turn when our forests are cut away and our expenditures have continued to increase at the present alarming rate? It is time for thoughtful men to consider our position carefully.

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