THE STANDARD, ST. JOHN, N. B., WEDNESDAY, APRIL 7, 1920

The St. John Standard

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THE PROVINCIAL ACCOUNTS.

Any persons fond of juggling with figures, and of dabbling in the various and manifold combinations and permutations which they provide, will find ample scope for the exercise of their ingenuity in the solution of intricate problems by studying the annual report and balance sheet of the Provincial Accounts as published by the Comptroller-General. Anyone who does this will inevitably come to the conclusion that the system of bookkeeping now in use in the Treasury Department of this Province, and which has been so eulogistically commented upon by the Premier and his olleagues, must be a fearful and wonderful affair. The public has been told over and over again since this system was adopted that it showed at a glance exactly how the finances stood, and that there was no opportunity to present any misleading statement, or anything which was not absolutely accurate. If this is the case, it surely should be the easiest matter to prepare and show a balance sheet which would accurately set out the exact

Yet what have we got? We 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. The following figures show, in the first column, the amounts received from the different sources of revenue as stated in Price, Waterhouse & Co.'s balance sheet, and in the second column the same items taken from the Comptroller's report:

In H	Balance Sheet.	In Repo
Subsidies	\$637,976.16	\$637,976
Territorial Revenue	860,975.63	858,166
Fees, Provincial Secretary	27,246.82	26,945
Taxes, Incorporated Companies	77,483.18	75,962
Taxes, Amusement	64,043.42	67,781
Motor Vehicle Fees	116,583.45	116,584
Sale of Seed	345.70	4.714
Intérest, Etc	11,294.94	11,291
Patriotic Tax	19,824.60	12,959
Probate Fund	23,590.59	23,615
Succession Duties	75,198.82	79,325
School Books	20,877.40	20,569
Jordan Sanitarium	10.176.45	13,312
Provincial Hospital	55,258.93	58,881
Prohibition	56,422.40	54,646
Railway Earnings, Southampton Ry	2,149.69	6,297
Miscellaneous	6,918.04	6,584

Now, taking the Territorial Revenue again, these discr found to exist between the Balance Sheet and the Report

In Balance She	
Stumpage \$575,617.83	\$568,383.00
Royalties	29,941.34
Wild Land Tax 53,509.70	53,944.50
Timber Licenses	\$2,429.33
Game Licenses 53,309.06	53,525.78

One begins to wonder what books and accounts Price, Waterhouse Co. used to make up their balance sheet from, or, rather, what books and accounts they were shown to enable them to check the balance sheet which the Provincial Secretary says the Comptroller prepared for them. In some instances the balance sheet and the report agree, but in the instances we have given above, they do not.

The figures on the Expenditure side are open to the same criticism In some cases they are the same in the balance sheet and the report, but in a large number of cases they are totally different. We have not troubled to prepare an itemized statement of these, but anyone can check the correctness of our assertion for himself. Take the very first item, for instance, The expenses of the Administration of Justice, according to the balance sheet were \$29,654.06, while according to the Comptroller's report they were \$29,776.83. It is the same all through the piece; only in a few instances are the figures the same. What sort of a balance sheet have the people got? And just how far astray is it?

The balance sheet, according to Price, Waterhouse & Co.'s statement exhibits "a true and correct view" of the financial position of the Province. Then, if it does, the statements contained in the Comptroller's report cannot be true and correct also. The Auditors' expression "a true and correct view" is a peculiar one to use under any circumstances. The people are not asking for any "view," they want a statement that cannot be controverted. One is almost inclined to think that in order to get this "view" the Auditors must have been looking through a periscope that needed some re

******************** to maintain a state of partered peace, how declares his conviction that de-relopments are leading to another war in Europe. Mr. Bryan prognosti-cated wrongly before, and it is to be holped that he is doing so now. Can it be that the erstwhile man of peace is growing old and pessimilatic? WHAT OTHERS SAY

The Irish Imbroglio. (Toronto Globe.) Good old Irishmen of all par bould get together before they cterminated by the other kind.

Very Argumentative. (Philadelphia Inquirer.) When President Wilson is in an ar-umentative mood he won't take ad-ice from himself.

Complete Difficulty. (Norfolk Virginian-Pilot.) The latest fashion decrees render t impossible for any but the wearer to hide behind a woman's skirt,---and she, too, finds it difficult. A Mistaken Definition. (American Motorist.) Sometimes a fellow calls making a lot of damndool mistakes with a motor getting exportence.

Britain's Word. (London Free Press.) One is proud to note in relation to the debate following which the French Chamber voted confidence in the Government, that former Prem-ier Briand says in the course of his remarks on the allied policy with re-gard to Syria: "If human difficulties arise between the allies when the Government presents its resolution, it is not England that will dishonor its signature."

As Usual. (Guelph Herald.) As usual, it remains for Britain to sit down on the Turk and put a stop to the slaughter of Armenians if she is successful the motherland will be accused of being a domin ating tyrant, while if trouble arises with the Mohammadans in Britist possessions as a result of the occu pation at Constantinople the critica world will say it serves Britain right Yet somebody had to act.

Special to The Standard Britain Offers Coal. (Toronto Mail and Empire.) Britain is offering France 18,000. 000 tons of coal yearly at a price of St. 55 aton, or only two-thirds the present market price. This is a generous offer, especially as higher prices can be obtained, but in obtain-ing it, France cannot afford to neglect production in the new Saar areas. The Germans always claimed that the French were by tempera-ation of great natural resources, as shown in the relative development of German and French steel industry. State of the standard St. Stephen, N. B., April 6-The residence of Min. Harvy Olive of Milltown was the scene of a very prety wedding this afternoon when the bride of James Cliff of Monoton. The bride who is one of the St. Crok's a wedding gown of white voil and car-ted a brital bouquet. Only the imme-tiate relatives were present. The presents were numerous and person were numerous and that the relative development of Bernan and French steel industry.

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in the relative development n and French steel industry Can You Blame Him? (Calgary Herald.) normal school graduate in Cal lately wrote to a country schoo rd asking the salary they were

to pay for his ceived a reply stating that \$1,000 year was the outside figure. He rote saying that he understood that e saying that he understood that farmers in that district paid r men to feed hogs \$76 a month board, and as the teacher's and only figured out at about \$50 nonth, without board, he, there-recommended them to quit raisand

ore, recommended the ng children and conc Can you blame him? THE LAUGH LINE



Tast nike I was reading a book called Feerless Finders, the Fighting Scout, all about a boy that cook a cold bath every morning and thaw it was grate even in winter, and I sed to pop. Fop, was would you think if I took a cold bath all out of the cold spicket every morning? I d think I was useeing things and the werld was coming to an ed and it was time to call in the poleece, sed pop. Meening he dident think I ever would, and I sed, Well I beeve I will, pop, the boy in this book did. God for him and I hope he hipys the book, sed pop. Do you think it would be a good thing for me, pop? I sed. I t will be the best thing that ever happened to you, it will beeve jou strong and make you stronger, ill-cal you a little eri-ier in the morning and have the wattir all reddy in the two for you, we'll start tomorro, acd pop. Tomorro? I sed, and pop sed, wene were you thinking of string—in 2 or 3 yeers or so? No sir, I sed, Wich I wesent, not thinking of eny speshi time, saving thaks a leg, now, the wattir is in the tud, dont let it get warm. And I went down in the bath room and looked at it feit cold as everything, me thinking, Heek, G, holey Moses. Mad I started to go back upstairs to bed agen, pop saying.

And I started to go back upstairs to bed agen, pop saying, Hay there, have you had that cold bath allreddy? and me say-ing, No sir, I think .t will be helthier to start in summir. Wich maybe it will.

war and the common folk side with any army that offers food and clothconfetti and good wishes. Mr. and Mrs. Cliff will visit se

ing. Murton brings good news of others who went with Collishaw, including Harold Edwards of Nova Scotia, Mur-ton last heard of Collishaw some-where in the Crimea. The squadron split up soon after leaving England. Collishaw intends organizing a squad to for North West India, as soon as he returns to England. Mr. and Mrs. Cliff will visit several to Moncton where the province before returning the future residence. Halifax, N. S., April 5--Word has been received here that the small steamer Lucador which was previous-to row for North West India, as soon as he returns to England.

WEDDING AT MILLTOWN

Hint

Daily Fashion repared Especially For This Nemspaper

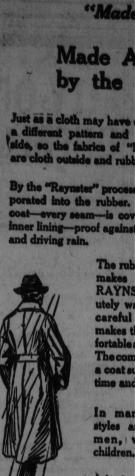
the bride of James Cliff of Moncton. The ceremony was performed by Rev. Dr. Goucher of the Baptist Church. The bride who is one of the St. Crotx's most charming and popular young la-dies, was very becominally dressed in a wedding gown of white voll and car-ried a bridial bouquet. Only the imme-diate relatives were present. The presents were numerous and beautiful. Mr. Cliff is an employe of T. Baton Co., of Moncton, N. B. Aftor the ceremony the bride don-ned a traveling suit of blue with pic-ture hat and the young couple drove to the C. P. R. station where they left on the night train amid showers of Air-Dried Matched



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Premier Foster told the Leader of the Opposition the other day that he would be glad to give the explanations that were asked for by the latter in his speech in the Budget debate. Perhaps he will explain at the same time just how these discrepancies between the Auditors' balance sheet and the Comptroller's report come about. It is is no wonder the Hon. Robert Murray needed to have his speech all ready written for him by the Comptroller; apparently the latter is the only person who can elucidate this seemingly complicated matter.

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London April 6.—(By Canadian As-ociated Press)—Murton the noted foronto lacrosse player who went to both Russia inst June with Colonel avmond Collisions's avmodern is back Raymond Collishaw's squ in London. Murton spea pleasure of his experien

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ed in De pletely before ion is that