

# Financial Methods of the Foster Administration

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 be possible 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. 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 Balance Sheet.	In Report
Subsidies	\$637,976.16	\$637,976.16
Territorial Revenue	860,975.63	858,166.60
Fees, Provincial Secretary	27,246.82	26,945.32
Taxes, Incorporated Companies	77,483.18	75,962.12
Taxes, Amusement	64,043.42	67,781.17
Motor Vehicle Fees	116,583.45	116,584.80
Sale of Seed	345.70	4,714.99
Interest, Etc.	11,294.94	11,291.29
Patriotic Tax	19,824.60	12,959.19
Probate Fund	23,590.59	23,615.59
Succession Duties	75,198.82	79,325.02
School Books	20,877.40	20,569.45
Jordan Sanatorium	10,176.45	13,312.14
Provincial Hospital	55,258.93	58,881.60
Prohibition	56,422.40	54,646.00
Railway Earnings, Southampton Ry.	2,149.69	6,297.72
Miscellaneous	6,918.04	6,584.23

Now, taking the Territorial Revenue again, these discrepancies will be found to exist between the Balance Sheet and the Report:

	In Balance Sheet.	In Report
Stumpage	\$575,617.83	\$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
Game Licenses	53,309.06	53,525.75

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 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. Anyone can check the correctness of this 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.

The first thing one would expect from a business man's government would be an accurate statement of the financial position of the province. What sort of accuracy is this, when two different statements are given out for the same item?

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**PRESIDENT PARDONS MANY WAR FELONS**

Shows Exceptional Consideration to Those Obstructing Draft and of Sedition.

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Washington, Sept. 29.—President Wilson has pardoned and commuted the sentences of 180 persons convicted of violating the espionage act and other war measures. The records of the Department of Justice show that among these so-called political prisoners who have been turned loose again there are persons convicted of crime ranging from conspiracy to obstruct the draft to sedition, for which the sentences given ranged all the way from a few months to 17 years.

Although the administration, through A. Mitchell Palmer, Attorney General, recently made it plain that a delegation from the American Socialist party, that no general amnesty would be granted so-called political prisoners, the figures of the Department of Justice show that the majority of these persons have already been set free. At that time, Mr. Palmer told those seeking freedom from violators of war statutes, there were only 174 cases left.

He also explained there were eleven cases pending. The figures of the Department of Justice show that persons seeking amnesty for political prisoners, that the Federal Government in reality, has been giving those so-called victims of their convictions exceptional consideration.

The administration is considering these cases on their respective merits, one by one. It is, therefore, highly probable there will be more of those war criminals released in the future before their terms expire.

The outstanding case is that of Eugene V. Debs, Socialist candidate for President. The imprisonment of Debs has been capitalized by Socialists for campaign purposes. But whether the administration contemplates releasing him before the election in November is not known.

**TWELVE ANSWERED THE CALL.**

Charlton, Sept. 30.—A call for a meeting of the friends and supporters of the Local Government at the Town Hall, was responded to by only twelve electors. Only a dozen! A blue outlook for the Government ticket. The twelve in attendance solemnly proceeded to elect thirty-three delegates to the Nominating Convention!

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**Report of Year's Work Given by Mrs. J. H. Jenner—Officers Re-elected.**

A splendidly written report of the year's work was given yesterday afternoon by Mrs. J. H. Jenner, secretary of the St. John Branch of the Canadian Women's Hostel for the Immigration of Women for Household Service. The annual meeting of this organization was held at the Board of Trade room and members were gratified to learn of the usefulness of the Hostel in its first year of being.

The President, Mrs. H. A. Powell, was in the chair and spoke of her pleasure at the work which those in charge had been able to do. She thanked all committees who had so ably assisted her.

After the minutes of the first meeting had been read, Mrs. J. Jenner gave the treasurer's report for the past month showing a balance on hand of \$115. A detailed annual report will be forwarded to Ottawa, as some of the figures given in yesterday's report had to be revised to later information received.

Miss Brewer, matron, reported that the Hostel had received from Aug. 26 to Sept. 29, \$102.35 from boarders. An English family had visited the Hostel and many of the overseas girls returned there and are very welcome.

**Secretary's Report**

Mrs. Jenner submitted the annual report which will be forwarded to Ottawa. This gave, in excellent detail, the history of the organization from the taking over of the Salvation Army Hostel, and included the following items: Sending the budget to Ottawa, furnishing the Hostel, opening it formally on Dec. 27th, a tribute to Mrs. Powell's untiring work as president, an account of the coming of twenty-one girls to St. John and their location here, letters received from them of thanks for the care received at the Hostel, meeting of girls at boats and taking to trains, a public inspection of the Hostel on January 23rd, an account of a social held for the girls, and the formation of a club which unfortunately did not materialize, and the fact that books and magazines are available for the girls at the Hostel at all times. It is the aim of the committee to make the Hostel a home centre for overseas girls.

The following societies send delegates to the meetings: Y. W. C. A., Victorian Order of Nurses, Soldiers' Comfort Guild, High School Alumnae, Women's Canadian Club, Associated Charities, I. O. O. F., St. Monica's, Y. W. P. A., Daughters of Israel, Methodist Women's Missionary Society, Women's Service Association, Baptist Women's Missionary Society, Salvation Army, A. O. H. Auxiliary, Catholic Girls' Guild, Church of England Institute, Local Council of Women, St. Vincent's Alumnae, Y. M. C. A. Auxiliary, Women's Institute, The King's Daughters, Presbyterian Women's Missionary Society, Children's Aid Society.

It was suggested that a better attendance should be made by the delegates at meetings and that a social given at the Hostel by each of the societies might stimulate interest in the work.

After the resignation of Mrs. Gordon in April it was thought wise by the executive to make the Hostel self-supporting, and on the appointment of Miss Brewer as working house-keeper rooms were rented to women boarders. This has been quite successful, 67 women having stayed at the Hostel and 105 passed through, 55 separate meals were served and 135 nights' lodgings given.

A resolution was moved by Mrs. John Owens, seconded by Mrs. D. P. Puddington and passed that the St. John Branch recommend that means be taken to acquaint intending settlers with conditions in Canada from a business and medical standpoint.

**Officers Re-Elected**

It was moved by Mrs. Lawrence, seconded by Miss McInerney and passed, that last year's officers be re-elected. They are as follows:

Mrs. H. A. Powell, president.  
Mrs. D. W. Puddington, 1st vice-president.  
Mrs. John Owens, 2nd vice-pres.  
Mrs. J. H. Jenner, treasurer.  
Mrs. J. H. Jenner, secretary.  
Executive, Mrs. Arthur Adams, Mrs. E. A. Young, Miss E. McInerney, Mrs. Lawrence.

A motion for the Ottawa meeting of the council was adopted. It concerned financial statements, estimates for next year, suggestions re the betterment of the work and other measures.

Mrs. Jenner made a suggestion regarding the establishment of an employment bureau and Mrs. Lawrence stated that girls had formerly to be placed from the Government employment bureau. It will be settled by the Government what procedure would be followed in St. John.

It was stated that the girls who had come from overseas have proved most satisfactory when it is remembered that they are war service girls and have to readjust themselves to Canadian conditions. Excellent accounts were given of those in the city and vicinity.

Mrs. E. A. Young, convener of the reception committee gave an account of her work. Mrs. Young stated that she had only missed meeting two girls last year, and that the girls had been met at boats and escorted to the trains when they were going away from the city.

and Mrs. H. L. MacGowan. The couple were unattended, and after the ceremony left on the express for a honeymoon trip to Boston and New York. On their return, Mr. and Mrs. MacGowan will reside at 22 Duke Street.

The wedding took place in the presence of relatives and friends. The young couple are very popular with a wide circle of friends and received a large number of beautiful presents, some coming from friends in the United States.

The groom is a returned officer, having been a lieutenant with the 26th Battalion and was wounded during the big drive on August 8th, 1918.

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