

# GOVERNMENT TREASURES TO INCREASE REVENUES TO MEET YOUR EXPECTATIONS, MR. MURRAY

## LEADER OF THE OPPOSITION MAKES ELOQUENT AND FORCEFUL ADDRESS IN THE BUDGET DEBATE IN PROVINCIAL HOUSE

**Contrasts Conditions Existing When the Late Government Went Out of Office with the Shocking Revelations Made by the Auditors in 1908—Refers to the Vast Improvements in the Public Services of the Province as a result of the Prudent and Systematic Management of the Late Government—Hon. Mr. Robinson's Views in 1908 and His Views Today—Not One Dollar Lost to the Province in the Operations of the Farm Settlement Board—The Cost of the Valley Railway Compared with the Cost of the National Transcontinental—The Improvement in the Book-Keeping Methods Under the Late Government—Their Honest Collection of the Territorial Revenue—Bonds To Be Issued by New Government to Care for Their Deficit on Current Account—Hon. Mr. Murray Places the Responsibility for Deficit Where It Properly Belongs.**

(Continued from Page 1)

Hon. Mr. Murray in opening said that he recognized the fact that the late government had been in office for a considerable length of time and that the members on both sides of the house would feel relieved when it had been brought to a close. He was glad to say that he would endeavor to be as brief as possible in his remarks and he was assisted in that effort by the fact that his honorable friend from the County of St. John (Hon. Mr. Baxter) had made such a complete and exhaustive reply to the financial statement presented to this house by the honorable member for Moncton city (Hon. Mr. Robinson).

Congratulates New Members.

Before saying anything with respect to the particular motion now before the house that the Speaker do express his genuine appreciation at the very admirable address of the new members on both sides of the house and he felt that this Legislature and the province generally was to be congratulated on the high type of the members. To his friends of the French Acadie race he desired particularly to convey his congratulations on the manner they had acquitted themselves in the debate. He fully realized how difficult it must be for his honorable friends to speak in a language which was not their mother tongue and he felt that every assistance and every sympathy should be shown his honorable friends who had done so well in their addresses considering the great handicap under which they labored. He wanted to say that if his honorable friends made the progress that he believed they would during the year that he felt strongly that the province would be favored at its next session with utterances equal in force and eloquence to those heard in the years gone by and honorable gentlemen would all agree with him that some excellent addresses had been delivered in this assembly chamber in the past.

Hon. Mr. Robinson's Presentation.

Referring more particularly to the subject matter of the debate he desired to say that his honorable friend who had delivered the budget address (Robinson) had been exceedingly brief in his remarks. It was not necessary, however, for him (Murray) to emphasize that fact because it was a characteristic of the honorable gentleman (Robinson) to be fair and reasonable in whatever remarks he had made during the years he had the privilege of sitting as a member in this house.

But while his honorable friend had been fair, he (Robinson) had found it necessary to apologize for his own ignorance in regard to the financial affairs of the province, and he had made the remark that the financial statement had not been prepared by him, but the statement which he had presented to the house had been prepared by another. He wanted to say to the house that he acquiesced his honorable friend of any intention to misrepresent the facts as they existed, but at the same time it was true as had been so ably pointed out by the member for St. John county (Hon. Mr. Baxter) that the statement was in many respects at variance with the facts and he (Murray) before taking his seat proposed to show the house that in some other respects in addition to those mentioned by his honorable friend (Hon. Mr. Baxter) the statement was entirely wrong and misleading.

The Policy of Misrepresentation.

On former occasions in this house he had referred to the platform which his honorable friends opposite had presented to the people of the province when they were in opposition which laid down their policy with respect to the important matters of the public business. That platform, however, was gradually disappearing and the only evidence of a really distinct policy was to be seen in the fact that the members of the government were making up their minds that this policy would not be abandoned, but would be continued with all the force that it had been carried on by his honorable friends in the past.

He desired to refer to a statement made by his honorable friend who

had delivered the budget speech. That honorable gentleman had stated to this house that the report of the auditor general for the year ending October 31st, 1916, had been prepared by the members of the late administration. That statement was absolutely incorrect and unwarranted. Honorable gentlemen must all agree that the auditor general was not an official of the government, but he was an official of this house and responsible to the house solely. The auditor general was an absolutely independent person and whose duty it was to present a statement of the financial condition of the province as he himself found them, and the best evidence that honorable members of this house had that the auditor general had been fair and honest was the intervention of the late administration was the fact that his honorable friend (Robinson) in delivering the budget speech had used the figures in his statement exactly as they had appeared in the report of the auditor general.

But in 1908 when his honorable friends opposite went out of power the auditor general was a government official. He did not hold that independent position that he occupied today by reason of the advanced legislation adopted by the late administration, and as a result of his being controlled by the then government the late administration on assuming office in 1908 found such a deplorable condition of affairs as could not possibly obtain today.

Where Was the Business Man in 1908? His honorable friend from Westmorland (Mr. Magee) had told this house in his remarks on the budget that he had come into the recent contest as a business man, because he realized that the affairs of the Province of New Brunswick were in such a state that they demanded the earnest consideration of the business men of the province. He wanted to say that the time was far back in 1908 when the affairs of the province were in a more critical condition than they had ever been before and far worse than he hoped they would be in the future, but there was no evidence at that time that his honorable friend had interested himself to any extent in the deplorable conditions that then existed.

Conditions Prior to 1908. He (Murray) had said that the auditor general was not an independent official prior to 1908 and he wanted

## Had Headache For Two Years

Barrie Man Tells of Perilous Headaches and Indigestion—Finally Found His Way to Good Health.

Barrie, Ont., June 17.—For two long years the writer of this letter was subject to severe headaches. The nervous system got run down, digestion failed, and there was continued loss of weight.

The use of Dr. Chase's Nerve Food changed all this, and now with scores of other Barrie people Mr. Nader is recommending the use of this food as the best means of building up the exhausted nervous system and curing headaches, indigestion and all the annoying symptoms of a run-down condition.

Mr. John Nader, 88 Penetang street, Barrie, Ont., writes: "During the last two years I had an attack of indigestion, accompanied by severe headaches. I suffered from loss of appetite, and my system became run down. I also lost considerably in weight. I began using Dr. Chase's Nerve Food, and as the result I continued this treatment for some time. My condition is now greatly improved, my headaches are gone and my health is generally much better. I can cheerfully recommend the use of Dr. Chase's Nerve Food to those suffering from nervousness of any kind."

As a spring tonic and restorative to overcome tired, languid feelings and build up vitality at this time of year there is nothing to be compared to Dr. Chase's Nerve Food, 50c. a box, a full treatment of 6 boxes for \$3.00, at all dealers, or Edmondson, Baines & Co., Limited, Toronto. Do not be misled into accepting a substitute, as it will be disappointing.

## Suffered With Heart For Ten Years Would Nearly Smother

There is nothing that brings with it such fear of impending death as to wake up in the night with that awful sense of smothering. The uncertain and irregular heart action causes the greatest distress of both mind and body.

Milburn's Heart and Nerve Pills are the only remedy that can give prompt relief and effect a complete cure in cases of such severity. They strengthen and invigorate the heart, so that it beats strong and regular, and tone up the nervous system so that the cause of so much anxiety becomes a thing of the past.

Mrs. M. A. McCready, Wapella, Sask., writes: "I am not a great believer in medicines, but I feel that it is only right for me to let you know what your wonderful remedy has done for me, and in a very short time, too. I had suffered terribly with my heart for nearly ten years, could scarcely do any work and would nearly smother at times. I had many remedies, some only relieving me for a time. I got a box of Milburn's Heart and Nerve Pills and felt so much better that I kept on using them. It can truthfully say I feel like a new woman."

"I would advise anyone with heart trouble to use them."

Milburn's Heart and Nerve Pills are 50c. or three boxes for \$1.25, at all dealers or mailed direct on receipt of price by THE T. MILBURN CO., LIMITED, Toronto, Ont.

want to point out to the house and country that, as compared with 1908, the finances of New Brunswick were in an entirely better condition and that the book-keeping methods of the province showed an improvement of at least a hundred fold. His honorable friend had made the statement that the system was capable of further improvement, and while he did not deny that progress could be made, the fact remained uncontradicted as it could not be contradicted that the late government did make very substantial improvement not only in the methods of book-keeping, but in the handling of the finances of the province.

Government Members Now Paid By Cheque.

Prior to 1908 the members of the then government went to the receiver-general when they pleased and drew large advances on his account. Did that state of affairs exist today? He would like his honorable friends opposite to point to one single cent that had been paid out of the account of his salary. They could not do so for he could tell the house that in contra distinction to the course followed under the predecessors of the late administration he received his salary once a month by cheque from the province and he had been earning by him in his position as a member of the government.

Audit By Chartered Accountants.

His honorable friend had made the statement that the new administration had brought in a firm of chartered accountants to make an audit of the affairs of the province. He (Murray) wanted to say to the members of the late administration did not fear the result of that audit. But he believed that there were certain laws in the province governing the receipts and payments of monies with which the auditors were not familiar and in making up their statement they did so as they would in auditing the affairs of a private company, which would be a wrong course to pursue, might operate to convey a wrong impression.

The Treasury Board.

Some criticism had been levelled by his honorable friend at the treasury board. He might point out that this board had been instituted in order that payments made after the appropriations had been exhausted might be brought about in the proper way. That department had been made on the recommendation of the firm of accountants and that large sum of money was paid out before the treasury board had been instituted. They found as a result of the incompetency, neglect and mismanagement of the old crowd such a state of affairs that the banks even refused a small temporary loan to the province. Yet his honorable friend from Westmorland (Magee), shrewd business man as he had been, had paid no attention to these shocking conditions, but sought to keep in power a government with such a black record as no other administration had ever had and he trusted no other would ever have in the history of the fair Province of New Brunswick. But it was well to recall how the late administration had found conditions, which conditions had never obtained under the late government which had the honor to be in the province today.

Hon. C. W. Robinson, Moncton, N. B., Dear Sir.—Referring to ours of the 22nd ult., we now beg to report on the system of book-keeping, and on the different departments, with suggestions for change.

We were quite surprised to find on going over the books of this department that the cheques were all signed by T. B. Winslow, the fact that he came into the recent contest as a business man, because he realized that the affairs of the Province of New Brunswick were in such a state that they demanded the earnest consideration of the business men of the province. He wanted to say that the time was far back in 1908 when the affairs of the province were in a more critical condition than they had ever been before and far worse than he hoped they would be in the future, but there was no evidence at that time that his honorable friend had interested himself to any extent in the deplorable conditions that then existed.

It is quite clear to us that when this department gets a grant from the government that at the end of the fiscal year, if grant is exhausted, the accounts remaining unpaid and outstanding are paid over from time to time to the treasury board. The special account in the bank.

We suggest to you that if any money is required for the department in the form of the grant or appropriation, a special application should be made in the proper quarter for a temporary advance and that this application should set out full details what the money is required for, and that all correspondence in connection with the getting of the advance should be published in your yearly report book and be open for inspection by your auditor-general.

The books in this department require to be gone over and a new system installed. We think that all payments, both incoming and outgoing, should be received and made through the receiver-general's office.

In the balance sheet of the province there is a liability of \$2,656.23 for sundry accounts. On going into the matter with Mr. Flewelling, the deputy surveyor-general, we found that a similar system existed in his department to the one in the public works department. So far as the signing of cheques is concerned, but Mr. Flewelling has no special account in the bank for his department. He uses his private bank account, leaving the money coming into the department to the credit of this account, and during the year he pays the accounts by cheques through this private account. This is far from satisfactory, as it not only means a loss to the province of interest on a credit bank balance and there is bound to be large credit balances at times in this department, but it is not a healthy way to work a department and must keep from the auditor-general certain figures and facts which should be fully disclosed to him at the time of his audit.

We suggest to you that the bank account for this department should be worked and handled through the receiver-general's office and that all cheques counter-signed, and that all over-expenditures should be properly applied for and dealt with in your yearly report, the original correspondence in connection with same being filed for audit and published in your yearly report book.

Dr. Inch signs the cheques for this department which went over the bank account and found everything in order. We think, however, that a counter-sigining could be carried out in this department without any inconvenience.

This office in our opinion, should be the receiving office for all receipts in connection with all the departments. It is here that the general cash book of this province should be kept and any books in the departments should be minor books to the ones kept in the Provincial Office, in fact, the department's books, while keeping a correct record of all transactions for the department, have as a check the books in the Provincial Office.

We strongly recommend a tabulated form of cash book. It would not only save a considerable amount of time in making up the accounts, but it would keep a correct and proper daily record of all income and expenditure for all the departments and show at a glance how the bank balance stood.

We gave Mr. G. N. Babbitt, Deputy Receiver General, an outline of the proposed cash book, but if you wish a ruling we can send some to you. The general book and ledger could not be improved upon; but if a tabulated cash book was kept it would dispense with giving full particulars on the ledger.

In conclusion, we strongly recommend all disbursements for all departments to be made through the receiver-general's office by cheques, counter-signed, as the necessity may be by the heads of the departments. This would then create a system which would be a check upon all departments as well as the receiver-general's department. The whole system would be a check upon the system of the various departments having a separate bank account for their department. The whole system of the province should be under the control of the receiver-general, so that if there is a large surplus in one department it could be used to help another. The province is not paying interest to the bank on the overdraft and not receiving interest on its credit balance, which, as set out in this report, seems to have been the system in the crown lands office.

We shall be pleased to answer any further questions that may arise out of the foregoing.

Yours truly,

(Sgd.) JENKINS & HARDY, Moncton, March 15th, 1908.

Recommendations Adopted.

Hon. Mr. Murray continuing said that he had read the report which had been presented to his honorable friend (Robinson) for the purpose of showing that the statements he had made to the house were confirmed by the chartered accountants who were employed by his honorable friend himself. He had also read the report to show that the late administration had acted on the recommendations that had been made by that firm of accountants as well as the recommendations of other firms, and that today as result of the late government's course there existed a complete system of book-keeping—a system that protects the interests of the people and safeguards the financial affairs of the province.

One thing that his honorable friends opposite had taken considerable credit to themselves was in the matter of interest received from the banks on current account balance. The late administration had received three per cent. on current account and had paid out five per cent. on their overdrafts at the banks. The new administration received three and a half per cent. on current account and had paid out five per cent. on the overdrafts at the banks. But when the late administration came into power in 1908, they found that the province received any interest whatever on their credit balance. Not at all. During the years from 1902 to 1907 the predecessor of the late administration had paid

out no less an amount than \$108,547 on debit balance for temporary loans and received not one dollar on their credit balances on current account at the bank. He desired to give the house a statement of the amounts which the predecessors of the late government had paid out. It was as follows:

1902	.....	\$ 7,141
1903	.....	3,089
1904	.....	14,437
1905	.....	16,332
1906	.....	19,105
1907	.....	48,473

Those accounts as he had stated totaled \$108,547, while during all those years not one dollar was received by the then government in interest from the banks. How did the record of the late administration under the improved system they inaugurated compare with their predecessors? The late administration paid out the following amounts in interest to the banks from 1909 to 1916:

1909	.....	\$2,978
1910	.....	5,454
1911	.....	899
1912	.....	4,955
1913	.....	2,663
1914	.....	1,374
1915	.....	1,747
1916	.....	1,747

Those amounts showed a total paid out for interest of \$17,622, but the amounts received for credit balances on current accounts reached the sum of \$27,644, being made up as follows:

1909	.....	\$ 4,043
1910	.....	1,139
1911	.....	3,003
1912	.....	4,146
1913	.....	1,805
1914	.....	11,894
1915	.....	2,264

Those statements showed the difference between the prudent and business-like management of affairs under the late government and the utter neglect of the people's interests on the part of their predecessors. Under the government in power from 1902 to 1908 it cost the province \$108,547 for temporary loans, while the late government from 1909 to 1916 had received over \$10,000 more than they had paid out for the same service.

Hon. Mr. Robinson in 1908 and Hon. Mr. Robinson Today.

In the year 1908, his honorable friend from Moncton city (Robinson) speaking in this house had made the statement that "in regard to the liabilities for bridges yet to be built, it was not a fair liability because the government had the option of building them or not as they pleased. He believed they should be built." (See synopsis report, 1908, page 84.)

But in the financial statement that his honorable friend (Robinson) had presented to the house last week he adds to the debt of the province the amount of \$550,000 for permanent bridges yet to be built. Again in speaking of the debt his honorable friend in his budget speech had paid no attention to the tangible assets that offset the debt in the shape of the magnificent permanent bridges that had been constructed by the late government and the other valuable permanent works that they had built.

The remarks of the honorable gentleman (Robinson) on that occasion were particularly applicable to his honorable friend at the present time and he would read them for the benefit of the house: "The provincial secretary had drawn attention to what he described as the enormous liabilities of the province which he had succeeded in running up to about ten millions. The statement came from him in his official capacity, and consequently would carry a good deal of weight but he noticed he quite neglected to draw attention to the assets of the province, and he made no attempt to set these great assets against the liabilities. It seemed to him (the speaker) that the honorable gentleman should recognize the importance of the utterances he made. It was his duty to make the best showing of the provincial finances possible. It would soon be necessary for him to go into the money markets of the world to endeavor to make an issue of bonds to carry out his proposal to pay the outstanding debts of the province, and for that reason he ought to make the best showing he could. He could not go to the people to borrow money saying that the province was bankrupt or he would have very little success in his efforts. In order that his honorable friend should not have too great a task in his endeavor to show up the assets of the province to the best advantage, he (the speaker) would endeavor to give him some assistance. The auditor would perhaps need a little assistance for he appeared to have dealt chiefly with the liabilities of the province. No doubt he (the auditor) had done what he was asked to do, but he (the speaker) thought that he had only half done it when he left the assets of the province out of consideration." (See synopsis report, 1908, pages 78 and 79.)

A Misleading Financial Statement. His honorable friend (Robinson) in his budget speech had gone so far as to say that included in the debt was the special road expenditure of \$70,548, which (Robinson) said did not appear in the auditor-general's report for 1916. He (Murray) would say that his honorable friend did not study that report very thoroughly, but that he accepted this statement from another. He (Murray) would say that the item of \$70,548 does not form a part of the debt, nor could it form a part of the debt, because no money had been issued to carry for that expenditure, but his honorable friend could take the auditor's report and see for himself that the item appeared on page A 55, under

der the heading of "Roads, Special Improvements," while if he also examined page A 56 of the report he would find that this item of \$70,548 for special road improvements had been deducted from the consolidated revenue balance. Not only that, but the facts with respect to that item and the items referred to by his honorable friend from the County of St. John (Baxter) Yarmouth consideration how were members of this house and the people of the country to rely on the statement of the finances of the province if it had been presented in this house—a statement inaccurate and entirely misleading in many important particulars?

Hon. Mr. Robinson Repudiates the Government Press.

Hon. Mr. Robinson at this point rose to say that he had never made the statement that the item for road improvements had not been sent to the auditor-general's report. He had been incorrectly reported.

Hon. Mr. Murray replied that if his honorable friend (Robinson) did not make that statement he (Murray) would be pleased to accept his denial without reservation. Certainly, however, that statement had been sent to the press as was also the case with the reported statement of his honorable friend that the item of \$1,700,000 for the loan of bonds for the St. John and Quebec Railway Company had also not appeared in the report.

Hon. Mr. Murray continuing said that he would like to refer briefly to some of the estimates presented by his honorable friend of the receipts and expenditures for the current year. His honorable friend had made some estimates which showed an excess in expenditures over receipts of \$148,576 exclusive of the amount payable in interest on the bonds of 1908 to 1909. His honorable friend had made some amazing statements when he was discussing the estimates. Among other things he was reported to have said: "The government had to take things as they found them and they would carry on the business practically under the same direction of the old government for the balance of the current year. It was impossible to make any changes at this late date. They would make the best of conditions as they were." Were they to be held responsible for the new administration in including \$6,708 in the report for unforeseen expenses of the province to give a grant to the Tuberculosis Sanatorium—a grant which he had not then made. Were the honorable gentleman who made the expenditure assume the responsibility, in with the expenditure of \$450 for public works, he would be condemning, but surely a member could say that administration was responsible for that increase. Were the government responsible for the fact that necessary to install heating plants? Were they to be held responsible for the new administration in including \$6,708 in the report for unforeseen expenses of the province to give a grant to the Tuberculosis Sanatorium—a grant which he had not then made. 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