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ST. JOHN, N. B., TUESDAY, JANUARY 2, 1912.

### AN UNENVIABLE RECORD.

The anxiety of the Telegraph and Times to avoid a ssion of the finances of the Province as they were cted under the Administration which was defeated at the last general election, is not to be wondered A day or two ago The Standard demon strated how those who formerly controlled the destinies of the Province manipulated the accounts to show an excess of revenue over expenditure when there were actual deficits each year running into thousands of dollars. Just when this method of omitting the over-expenditures from the statement of current revenue and placing them in the balance sheet of the Province was first employed is difficult to ascertain, but the plan was in full working order in 1900 and for some years before that. The year 1900 was, perhaps, the worst on record for the old Government—or at least the accounts show a worse condition of affairs than any other year. This was, perhaps, due to information in the hands of the Government that the long drawn out contest regarding the Eastern Extension Claims with the Government at Ottawa was liable to be settled in favor of the Province and they could therefore afford to make a more truthful statement of their affairs

than in previous years.

The Province started the fiscal year 1900 with a bal The Province stated the fiscal year 1900 with a bar-ance of \$54,557.55 against current revenue. The total revenue for the year was \$758,888, of which the territorial revenue yielded only \$175,818.39. The expenditures on ordinary revenue account for the year totalled \$794,476.88, showing on the face of the account a deficit of \$55,468.19. In the balance sheet the public works over-expenditure is given as \$102,227.32 and that of the Provincial Hospital at \$21,543.76. As a part of these over-expenditures had appeared in the balance sheet of 1899, to get the exact over-expenditure of the year 1900 these amounts should be educated. When this is done the result is as follows:

Deficit in ordinary revenue	
Prov. Hospital over-expenditure, 1900	20,927.33
-	

Total deficit for 1900 .... ... \$87,132.08

But this is not all. Under the old Administration special accounts were kept for such transactions as th importation of horses, cattle, sheep and seeds, instead of passing them through the consolidated revenue account. The system was to borrow the money from a bank and deposit the notes and cash received to the credit of the account and when all collections possible were made, the loss, for there always was a loss, was charged to the agri-cultural appropriation. In 1900 the balance sheet shows a total of \$4,649.19 due the bank for special loans on account of stock and seed importations. Under the present method of bookkeeping every transaction appears in the Consolidated Revenue Account, so that it is no longer possible to hide away half of a deficit either in the sheet or in suspense accounts

In 1901 the Province was paid \$275,69218 in settlement of the Eastern Extension Claims. This large sum was dumped into the ordinary revenue for the year, which amounted to \$1,031,266. The ordinary expenditure charged in that year was \$910,345.80, which left a nominal balance of \$120,921.14, but as there was a debit balance against the account at the beginning of the fiscal year of \$97,098.21 the Government had very little actual cash on hand at the end of the year. The expenditures for public works are placed in the account at \$269,077, about \$100,000 more than was usually charged against this service for any year, but not sufficient to wipe out the over-expendi-ture. Notwithstanding the receipt of over a quarter of million dollars the old Government showed the following as over-expenditures in the year 1901:

Provincial Hospital	\$ 14,419.94
Public Works	88,895.33
Agriculture	3,519.89
Royal Reception	15,487.26
Eastern Extension Arbitration	11,738.00
Hartland Bridge	2,011.60

\$136,072.02

This was certainly going some for a Province whose for a revenue at the time was only about three-quarters of a million dollars. The following year, 1962, by issuing bonds to the amount of \$310,000, or which \$150,000 was for alleged damage to bridges and roads by an unusual freshet in January, \$100,000 more for permanent bridges and \$60,000 for analible weight the same. As an actual face over half a million dollars were over-expended in four years and all the while the territorial revenue which should have been at least \$300,000 anusally, and would have about have been at least \$300,000 anusally, and would have been at least \$300,000 anusally, and the found of the section of the se

EXPERT OPINION ON THE LAURIER NAVY.

overnment ceased to be a factor in the situation, that he naval policy they inaugurated for Canada had no lends among the English naval authorities. Politieness privade criticism of a Government of one of the Dominins, and the demerits of the naval scheme were in consquence passed over almost in silence. The change of overnment and Mr. Borden's well recognized progressive lews on naval defence have paved the way for plain speaking. The Naval and Military Record, a journal whose athority to discuss the subject will not be questioned, oldes this change of tone in a recent issue. "It is perisable to say now," declares the Record, "that the Laurr naval programme was pattry in comparison with that the Commonwellth." And again: "In the circumances the Admiralty had to approve the creation of a low cruisers and destroyers."

As an authoritative statement, giving the views of aval experts in England on the whole situation, the com-ents of the Naval and Military Record are worthy of

ments of the Naval and Military Record are worthy of perusal. It says:

"There will be general satisfaction at the decision of the new Canadian Government to abandon the Laurier scheme for the creation of a small Canadian navy.

On this side of the Atlantic the scheme was never regarded with favor since the delay in construction in Canada was foreseen, and the proposal to divide the few ships between the Atlantic and Pacific seaboards was looked upon as stragetically unsound. As an indication of the awakening spirit of the Canadian people on the question of naval defence the proposal was welcomed, but it promised no addition to the strength of the Empire on the seas. The Canadian Prime Minister dident of the cycled when he stated that, viewed in this aspect, the expenditure would have been useless. The new Government has determined to take the advice of the Admiralty to consider fully the needs of the Empire and Government has determined to take the advice of the Admiralty to consider fully the needs of the Empire and of Canada, and then draw up a scheme. This probably means that at an early date the Minister for Naval Affairs, accompanied by Rear-Admiral Kingsmill, will visit London, and after the preparation of the scheme it will be submitted to Canadian opinion at the general election, which is anticipated will take place after the pressure of the contract the contract of the co next harvest. Consequently there is no reason to anticipate that any effective action will be taken towards co-operation by the Dominion in naval defence for at least a year. It may be hoped that in the interval every effort will be made to place the Imperial issues

before the Canadian people.

"The change in front is held to indicate the desire of the new Government to embark upon a more effective naval policy. Mr. Borden, we know, was never satis-fled with the very modest programme of cruiser and destroyer construction to which the late Parliament asstroyer construction to which the late Parliament assented. It is permissible to say now that the Laurier
naval programme was paltry in comparison with that of
the Commonwealth. On the other hand, it marked the
awakening of Canada to her Imperial obligations, and
mainly for that reason the little programme was approved and encouraged by the British Admiralty. Sir
Wilfrid Laurier said, in effect: 'We are willing to spend such a sum, and what ships do you advise us to build with that money. In the circumstances the Admiralty had to approve the exaction of a few cruisers and destroyers. Then ensued the dispute in Canada as to whether the future navy should be controlled by the Dominion Government or by the Admiralty in time of war, with what results are known. If Mr. Borden gets his way with the electors the Dominion will unquestionably embark upon a more extensive naval programm than the one submitted to Whitehall in 1909. At this stage it would be useless to speculate upon the numbers or types of ships likely to be, voted. Mr. Borden announces through the new Minister of Marine that the advice of Whitehall will again be sought, and, as we hope, with fewer financial restrictions."

If convincing evidence were lacking that these criti-

hope, with fewer financial restrictions."

If convincing evidence were lacking that these criticisms and conclusions of naval authorities are just and accurate it lies in the fact that since Mr. Hazen, as Minister of the Naval Service, gave the House of Commons and failed, not one word in defence of the policy has been uttered by any member of the late Administration, and there has been no lack of opportunity. There is no mistaking the charge that Mr. Hazen made. He said: "Now "why dld the late Government after embarking on that policy, after receiving those tenders on the 1st day of "May, allow them to remain in aboyance without taking a single step towards making a contract for the building a single step towards making a contract for the building of those ships? Was it because the late Government of those ships? Was it because the late Government of those ships? Was it because the late Government of these ships? Was it because the late Government of these ships? Was it because the late Government of these ships? Was it because the late Government of the people's money? Because the fact is, and I have the evidence that cannot be contradicted and which "I am prepared to give this House at any time if my state." The former arghes and four sons. The former arghes. A. S. Wetmore, of Newcastle, Penn. and Mrs. J. H. Yecomans, of Petitoodiac, The sons are Alexander, of Hampton; William, of St. John, and John ard James of Hampton; William, of St. John, and John sard James of Hampton; William, of St. John, also leaves one brother, Jas. Lattimer, of St. John, surviving her. Crawford Montague, a we'll known faunce many late of the late Administration that the Laurier have been completed for six years from the time the fact has been obsolete, entirely unfitted for the purposes for which they were designed."

Mr. Hazen's statement has never been challenged and never will be chillenged. No one realizes better than the members of the late Administration that the Laurier have leave the chart of the same of the fact has been o

The Presbyterian congregations of Hampton, Hammond River and Rothesay, gave their minister, Rev. George Farquhar, a surprise on Christmaa eve, when they presented him with an address of appreciation, signed by a representative of almost every family, and accompanied it with a handsome furlined coat and gloves.

William H. Yeomans of the purish Hampton was married on December 27th to Lottie M. Forgraves of Sustex, y Rev. Geo. Farquhar, minister of the Hampton Presbyterian church. Miss Katherine R. Bartlett, teacher of the St. John School of Domestic Science, is spending her Christmas wacain at Hampton. The Hampton curlers have elected Messrs. G. M. Wilson and F. F. Gigey, skips, of the two rinks which will aly against the Scottish curlers on anuary 9th at St. John.

The curling contest of President vs. Vice-president, will come off in the Jampton rink on New Year's Day, 'Ined up as follows:

President Vice-President.

President Vice-President,
A. J. Brooks,
Cobieski Fleming, Jos. Ross.
Ronald Evans F. S. Compton.
T. Wm. Barnes.
Wm. Langstroth.
M. J. Covway,
T. C. Donald, Wm. H. March,
Skip.
Cecll Langstroth. Percy G. Tayte,
Cev. H. C. Rice.
L. E. Angevine
H. J. Evans Louis Conway,
J. M. Wilson
F. F. Giggey,
Skip.
Otty Barnes
J. M. Logan.

Skip. Skip. Y. Logan. Rev. Geo. Farquhar Wm. Bovaird. eld J. W. Giezey. Jas. H. Sproul, Skip. Skip.



THE ENGINEER SAW A MAN STANDING ON THE TRACK WAVING A RED FLAG TRACK WAVING A RED FLAG HE BROUGHT THE MIGHTY ENGINE TO A SUDDEN STOP AND PUSHED HIS SKY PIECE FROM THE CAB WINDOW, THE FLAGMAN CALLED THE FOLLOWING TO HIM. "IF ROOSEVELT LIKE PAYING FOR WHAT LA FOLL ETTE, WOULD THAT MAKE SENATOR ALBRICH? A DOCTOR QUICK!



S. KERR, Principal.

man and Howard D. McLeod and last summer kept in order the tennis courts here, He was a quiet, respectable citizen, faithful and unright in all his dealires and his death is zenerally lamented. He leaves one brother, John, of St. John, and other relatives in Nova Scotia.

The ownterly board and members of the Methodist church concrecation remembered the services rendered by Mrs. R. A. March and C. S. March as their organist, by the presentation of handsome sums in void as a Christmas souvenir of appreciation. The souvenir of appreciation. The services rendered by Christmas souvenir of appreciation. The choir has been producing some excellent music during the year and last Sunday's carols and anthems were the crownire; point of excellence.

Public appreciation and organs is also due to the choir of the Presbyters.

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