

GILLET'S 100% PURE FLAKE LYE

This famous household cleaner and disinfectant is now made in *Crystal Flakes* instead of powder. It is the best household lye on the market. Use it for cleaning and disinfecting sinks, closets, drains, etc.; destroying vermin; softening water; making soap; cleaning floors, greasy pots and pans, etc.; removing paint, etc.

Avoid inferior and dangerous substitutes. Get the genuine article in cans as reproduced below.



The fairer the hostess the heavier the reckoning.

Over-refinement is the herald of the decay of a country.

The nearest boor is the nearest kinsman when the calf lies in the ditch.

Mortgage Sale

To be sold by public auction in front of the Court House, in Charlottetown, in Queen's County, on Tuesday, the 29th day of April, A. D. 1924, at the hour of twelve o'clock noon, all that tract of land, situated at Clyde River, on Township Number Thirty-one, in Queen's County, aforesaid, bounded and described as follows, that is to say: Commencing at a stake fixed in the rear line of twenty-four and one-third acre of land laid off and surveyed by John Ball, esquire, for Michael Murphy, according to the report made by the late Commissioner appointed in the matter of the application of James Murphy for partition of a farm of land on Lot Thirty-one aforesaid, and which report is registered in the office of the Registrar of Deeds for the said Island, at the distance of nine chains, thirty-three links from the east boundary of William Murphy's land, and in the west boundary of twelve acres of land recently conveyed by the said James Murphy to William Murphy, and thence running south one degree forty-five minutes east sixty-five chains, forty-five links to the rear line of farms fronting on the West River, thence westwardly along said rear line nine chains thirty-one links to a farm in possession of Charles Fisher, and thence north one degree forty-five minutes west sixty-five chains forty-five links to the said rear line of Michael Murphy's land, and thence along said last mentioned rear line eastwardly to the place of commencement, containing sixty-one acres of land a little more or less.

The above sale is made pursuant to a power of sale contained in an Indenture of Mortgage bearing date the 2nd day of April, A. D. 1897, and made between John McLean, of Clyde River, Township Number Thirty-one, in Queen's County aforesaid, farmer, of the one part, and Charles Patterson, in Queen's County aforesaid, blacksmith, of the other part, default having been made in payment of principal and interest due under said mortgage.

For further particulars apply to McLean & McKinnon, Solicitors, Royal Bank Building, Charlottetown.

Done this 29th day of March, A. D. 1924.

MARY PATTERSON,
Executrix Estate
Charles Patterson.

FOR SALE

1 handsome quartered oak buffet, marble top, 1 kitchen range, almost new, in first class order, 1 solid quartered oak library table, 1 English beveled plate mirror, 14 inch 40x24 with 6 inch oak moulded frame and several small articles.

The above articles are a bargain at the price asked. Apply 26 Great George Street.

2891-4-4tet31.

Tenders For Hotel Property in Charlottetown

Sealed Tenders addressed to the undersigned will be received up to and including Thursday, the 10th day of April, A. D. 1924, at twelve o'clock noon, for the property on the corner of Great George and Dorchester Streets, Charlottetown, known as the "Davies Hotel" and having 29 bedrooms, 2 bathrooms and 3 toilet rooms.

Tenders may be for the hotel property and the furniture therein, or separate Tenders may be made for each.

The Hotel may be inspected any day from 3 to 5 p.m.

The highest or any Tender not necessarily accepted.

Dated this 28th day of March, A. D. 1924.

C. R. SMALLWOOD, Solicitor,
Common Block, Charlottetown.

Speech in Budget Debate

(Continued From Page One)

see why any reasonable man should object to these bills, but the complaint is there, and we know that the bills were repudiated. We have had a great deal of trouble regarding these old bills which, if they had been properly paid at the time, would have more than wiped out the modest surpluses claimed by the Bell Government. (Applause.)

I might refer to other instances, since my hon. friend has brought up the matter. There was the bill of Mr. D. Edgar Shaw, County Court Magistrate, extending over two or three years. He could not get that bill paid.

Other Unpaid Bills

The Public Accounts show another bill of Mr. G. S. Inman's, for Court work done in the absence of the Attorney General. He could not get that paid and it was handed over to us.

There was another case of an old lady, infirm and feeble, who applied for permission to get into the infirmary. A certain charitable society agreed to pay one dollar a week for her maintenance, and Mr. Bell acting for the Government agreed to pay another dollar a week. He paid that amount during part of his first year in office, but during the next three years he would not pay a cent though the Society continued its payment right along. That was ANOTHER BILL we had and after the witness to the agreement were produced I think this Government was justified in paying ANOTHER BILL presented to us, from Bruce Stewart & Company, for \$1,200, going back ALMOST FOUR YEARS for which they could not get a settlement from the Bell Government. When that bill was sworn to by the Secretary Treasurer, don't you think this Government had a right to pay it? Those are some of the bills that the leader of the Opposition says this Government had no right to pay. We should NOT have to pay them, HAD THERE BEEN A BUSINESS GOVERNMENT IN POWER BEFORE US! (Applause.) I do not think, had they been attending to the business of the country, INSTEAD OF TRYING TO FIGURE OUT PICTITIOUS SURPLUSES to present, that we would have been under the necessity of doing anything like that at all!

The leader of the Opposition took great objection to the putting through of the Tax Acts this year, so far as I can see, the only objection he presented was to giving some printing to some of the newspapers; he objected that there was to be tender called for this. Well, I can tell the hon. gentleman that he is printing this year was given out AT LAST YEAR'S FIGURES. The only difference was THAT IT DID NOT GO TO THE PATRIOT

Farm For Sale

1 mile from St. Peter's Bay 100 acres all fenced 60 clear, balance wood and lumber. 8 room house, 2 barns. Apply
MRS. JOHN P. McDONALD,
Cardigan
1332-4-7-31.

Farm For Sale

AT DUNSTAFFNAGE

The undersigned offers for sale her farm at Dunstaffnage, comprising 114 acres in good state of cultivation. Near school, store and ind buter factory. Well watered. Has grove suitable for Fox Ranch. Apply
MRS. ALEXANDER McLEOD,
Dunstaffnage
1335-4-7-61.

Farm For Sale

I offer for sale my farm of 90 acres, in Newton, Lot 26, centrally located between Emerald Jct. and Kinkora, being convenient to churches, schools, shipping and these factories.

For further particulars apply on premises to owner.
EDWARD McKENNA,
1320-4-5-31

FARM FOR SALE

The undersigned offers for sale his farm consisting of 80 acres of good land, 60 acres clear and under good cultivation. Balance covered with hard and soft wood. Is convenient to school, church and railroad station and only one half mile from McMillan's roller mills.

Good buildings, good shelter, and never failing well of good water; plenty of seaweed at foot of the farm. Fenced with wire throughout.

Apply to
MRS. J. D. McMILLAN,
1319-4-5-31. Wood Island, P. E. I.

FARM FOR SALE

One of the best 50 acre farms on P. E. Island at Emerald Jct., adjoining one of the best shipping stations on the Island, few yards from stores, school, and cheese factory, 18 acres for seed potatoes, 9 room house, frost proof cellar, large barn with cement stables, pigery, poultry, machine house all in first class repair; also new store 24 ft. square with glass front.

If not sold by April 11th, will be sold on that day with stock, crop, implements. Easy terms for quick buyer.

FRED G. KELLY,
Emerald.

OFFICE. I can tell him, further, that last year, when tenders were called, one gentleman submitted a tender THAT WAS NEVER HEARD OF AFTERWARDS! and if necessary his name can be produced. The contract for that printing went to a HIGHER tender. Whatever happened his tender, I don't know. (Applause.)

Objection was also taken to the fact that during the last four months of last year this Government paid out more for Boards of Health and Coroners' Inquests than they had paid in the first eight months of the year. Did any sensible person ever hear the like of that? Is that something over which this Government had control? Are we responsible for the fact that the more cases of illness and contagious diseases were brought before the notice of the Board of Health in the last four months of the year than in the first eight months? Or that more coroners' inquests had to be held? Yet this is what we are blamed for!

What the External Auditor Found

We have been accused of going outside the Province and bringing in an External Auditor, thereby bringing in our auditors in this Province. Such was not the intention of the Government. The idea was to get a chartered accountant, an expert in his line, about whom it could not be said that he was partisan, and whose findings of the financial condition of the Province would be indisputable. I take it that it was a very good thing that we brought that man here. I am not casting any reflection upon the audits made in the past in this Province, but I believe this chartered accountant from New Brunswick was the FIRST to call attention to the fact that the system of putting deposit slips by as a sinking fund WAS BAD BUSINESS, and just pretty near not being LEGAL. I have tried to follow the leader of the Opposition in his remarks on this question and all I can find in his argument is that the province was BETTER OFF by the system that was being followed. Nevertheless, I do not see how that could be argued successfully. If it is proposed to take the money out of the SINKING FUND and THROW THEM INTO GENERAL REVENUE, as they did with that large portion? Why have a sinking fund at all? What is the necessity for it? He says the credit of the province is there and when those bonds become due the Province will look after them. And so, with this argument, you would destroy the very essence of the principle which is behind the sinking funds. A strange part of it is this, that it has been argued that WE are responsible for the system. Someone was responsible for it, surely. Let my hon. friend go back to the origin of it and he will find in those first years, that a deposit slip was put in several sinking funds for very small amounts of a few hundred dollars—amounts that were not large enough to buy bonds with. This was done for convenience. In 1913 the deposit receipts amounted to \$2,732; in 1914, to \$1,533; in 1915 to \$12,399; in 1916 they were cut down to \$1,396; because there were adjustments at that time; some bonds were maturing and the fund accumulated was used to pay off part of that and to renew others, and so the deposit is down to a pretty small amount. In 1917 it was up again to \$14,591; in 1918 it was again reduced to \$731.00, just about where it should be. In 1919 it was \$29,384—a pretty big jump. In 1920 it went to \$51,943. In 1921 it was \$2,834, down where it should be again. BUT IN 1922 IT JUMPED TO THE ENORMOUS AMOUNT OF \$148,126 AND THERE IT STAYED. WHY? WAS IT BECAUSE THE PUBLIC ACCOUNTS FOR 1922 WERE THE LAST PUBLIC ACCOUNTS THAT WOULD BE ISSUED BY THE BELL GOVERNMENT PREVIOUS TO THE GENERAL ELECTION, AND THAT IT WOULD BE ADVISABLE FOR THAT GOVERNMENT TO MAKE AS GOOD A SHOWING AS POSSIBLE; TO PUT IN AN "I. O. U." FOR AS BIG AN AMOUNT AS POSSIBLE BY TAKING FROM THE SINKING FUNDS AND PUTTING INTO

CURRENT REVENUE TO REDUCE THEIR LIABILITIES? WAS that the object? I can only leave it with you, Mr. Speaker, and with the House and with the country. But whatever the object, it is certainly STRANGE that that jump happened JUST PREVIOUS TO THE ELECTION YEAR, IN THE LAST PUBLIC ACCOUNTS THAT WOULD BE ISSUED BEFORE THE ELECTION. I think the inference is very plain.

What They Did With the Auto Fees

But the chartered accountant is very definite on the matter. He says IT IS BAD BUSINESS; and ACCIDENTAL. IT CANNOT BE DEPENDENT. And he draws attention to something else. In 1921 there were Victory Bonds amounting to \$95,500, which was just the proper thing for a sinking fund, and which it has been explained by the leader of the Opposition, were sold because they were going to give good profits to this Province. The chartered accountant says that instead of that money being re-invested in sinking funds, it was placed to the credit of GENERAL ACCOUNT in the Bank of Montreal; and in the same way, in 1922, the sinking fund of \$10,470 was also placed to GENERAL ACCOUNT. Also, in the same way, \$29,978, collected under the Motor Vehicle Act, went into GENERAL REVENUE. This, by the way, is the money that was "ear-marked" for good roads and for no other purpose! This was the auto money that was going to pay for the improved highways, which were not going to cost the farmers of this Province one cent! We find that money was placed in GENERAL REVENUE also. The chartered accountant says that in order to make their sinking funds stable and adequate, as they should be, it was necessary to put in \$148,000 at the end of 1923, or now, nearly \$180,000; and that has been done. That is all we have to say about it; this fact was drawn to our attention by a man who knows his business. He said, "You are not doing business properly." And we have bought those bonds and they are THERE in the sinking fund, AND I HOPE WE HAVE SEEN THE END OF THIS WAY OF FINANCING BY "I. O. U.'S" ON DEPOSIT RECEIPTS IN THE BANK, WHERE THERE SHOULD BE SOME COLATERAL OF A STABLE CHARACTER.

It might be argued that it was good business because some hundreds of dollars have been saved in interest. That is a question. There may have been some money saved, but when this fact became known, and it was drawn to our attention that anyone checking up our Public Accounts of any year and looking at them and finding in our sinking fund that there were deposit receipts and under the Loan Act such an amount of money, would naturally conclude that those deposit receipts represented something substantial (or as the leader of the Opposition says, something "negotiable"); when this was brought to our attention, we took the proper course we did. The accountant himself was surprised when he found that these deposit receipts ONLY REPRESENTED PAPER. And why should he not be surprised?

The Bell Government Deficit

The leader of the Opposition labored long last night and today to show what the surplus of the Bell Government would be if they had been in power yet, and he presented a long list of figures to substantiate his argument. I think he reasoned out that on September 5th, 1923, the Bell Government had a surplus of \$46,000. BUT THE AUDITOR SAYS DIFFERENT. When we take the revenue and expenditure as given in the account, we find the receipts to be \$549,000 and the expenditures \$765,000; the difference, I believe, between my hon. friend's statement and the FACTS is about \$170,000. THAT IS ALL THE DIFFERENCE THERE IS! (Laughter.)

But my hon. friend puts up a great kick that we are not allowing for the revenue that came in since they went out of power during 1923, and that when that revenue is subtracted from this it will be not a deficit at all but a surplus; and in this argument he is very strongly supported by our friends of the Patriot staff—those gentlemen who attempted to prove to this country that the deficit in 1919 was \$253,000—in September of that year, when the Arsenault Government resigned. I have a copy of issue of the Patriot here, and perhaps I might read that part of it. It is very interesting.

"A SOLEMN PROMISE on the part of the Conservative leader and his supporters that without additional taxes they would operate public affairs efficiently and have a surplus of \$743. But instead of a surplus, an expenditure in the Public Works department alone exceeding the estimates by \$110,000 and a total liability against the Province created in the last eight months of the Conservative administration of \$253,000. THERE IS NO DEDUCTING THE ABOVE FACTS. (Laughter.) Every allowance should be made for this (the great storm of October last), but what allowance can be made for the non collection of taxes, of tens of thousands of dollars amounting in all to \$80,000."

The \$189,000 of 1919 taxes that

was collected by the Bell Government in 1920 and 1921 must not be taken off the \$253,000 deficit." Oh no; our taxes must be taken off their huge deficit. That is the proper way to argue politics is it? (Laughter.)

In making up that \$253,000 they subtracted the part of the Dominion subsidy or the rest of the year 1919 amounting to about \$119,000. Have not we got the same right to subtract that subsidy in 1923? Let us take that, and add it to the deficit proven here in the accounts, of \$219,000, AND YOU WILL FIND THAT THE DEFICIT OF THE BELL GOVERNMENT, WHEN THEY WENT OUT OF POWER, WAS JUST \$336,000. This is judged BY THEIR OWN STANDARDS. They cannot object to that! (Applause.)

We have heard a great deal about that \$253,000 deficit, but we never heard a word about the ASSETS of the year 1919 and 1920 which should have been credited to that year, did we? Can they criticize us if we followed as they say, the same methods? But we did not have to put in our Public Accounts in 1923 the note that they put in their Public Accounts for 1919. It reads as follows:

"NO INCOME TAX FOR THE CURRENT YEAR RECEIVED WITHIN YEAR ENDING DECEMBER 31, 1919."

They must admit what they put in there. THAT THERE WAS NO COLLECTION OF INCOME TAX FOR 1919. Follow it into the next year, and you will find that they collected on income tax \$40,288. (I take the reports of the External Auditor, the only other source of information, and you will find there too that the debt has been steadily increasing. These reports show that in 1911 the net debt of the Province was \$1,008,000; in 1912, \$1,003,533; in 1913, \$977,514; in 1914, \$921,377. (These are the years, you will remember, when there was a Conservative Government in power under Premier Matheson and the financial affairs of the Province were revolutionized and twenty years of Liberal deficits were turned into surpluses; it was a new thing to do in this Province, but they did it.)

In 1915 when the war period commenced the net debt was \$1,026,000; in 1916, \$1,010,000; in 1917, \$1,002,000; in 1918, \$1,006,000; in 1919, \$1,121,000; in 1920, \$1,101,000; in 1921, 1,231,000; in 1922, \$1,354,000 and in 1923, according to

What the Public Accounts Show

So there are two items, of income tax and fox tax arrears for 1919, collected in 1920, amounting to over \$56,000 for which they did not even give us any credit against that enormous fictitious deficit of \$553,000. But when the same basis is used to calculate their deficit this year they put up a "howl" about taxes not collected and not credited to them. The leader of the Opposition last evening brought out the fact that there was remaining in the hands of the assessors, on December 31, 1923, the sum of \$25-

000. He tries to make the House believe that this is a terrible thing; that it showed neglect and mismanagement on our part. But let him examine the Public Accounts of 1920, and he will find, on page 31, that the money in the hands of the assessors at the end of that year was \$25,130. Of course it is not so much every year. In 1922 it was \$9,600. But he cannot infer from that that this Government neglected to collect the taxes, because, as the Premier explained very plainly to the House last night, THE SAME MACHINE WAS THERE FOR THE COLLECTION OF THE TAXES. The officials were the officials of the Bell Government; they had every inducement to collect the taxes, and the tax collectors in the country were given their percentage on taxes collected to a longer date in 1923 than ever before, so they had every inducement to collect them. This insinuation that we were holding up the taxes to make a deficit against the Bell Government is something THAT has NO FOUNDATION IN FACT. (Applause.)

A Comparison of Road Policies

The whole question is, whether there is something permanent to represent these increased liabilities. That is indeed the only question left to argue about. A great deal of money has been expended on "permanent" roads, or "good" roads, or "improved" roads, or whatever kind of roads they are. The leader of the Opposition was "pleased to know" that the policy of the Bell Government would be continued by this Government, despite the fact that he has been told in this House that their policy is NOT going to be continued; that OUR policy is going to be continued; the policy that was laid down by the Conservative party in 1919, that Premier Bell laid down in his first resolution in this House in 1920 but failed to carry out. THAT is the policy that we are going to adopt, and that means that we are NOT going to tear up miles and miles of good road and expend thousands of dollars on it and leave it no better—and in a good many cases worse, than it was before; because you have disturbed a good solid foundation of many years' existence and built on it a temporary foundation which goes to pieces if not taken care of. We all know that there was no attempt made to take care of these improved highways. That is the difference between the two policies. Good roads was our policy in 1919, upon

the external Auditor, it has increased to \$1,575,000. That is all there is to say about our liabilities. They are GOING UP, and every set of figures you can produce will show it.

And why should not the figures show that the debt is going up? It is only a matter of common sense to know that \$450,000 worth of bonds have been sold and none have been paid for except what is in the sinking fund, so WHY SHOULD NOT THE DEBT BE GOING UP? It is no use trying to argue that if the Bell Government had been in power for the next four years there would have been surpluses. WE KNOW DIFFERENT, and you have only to examine the accounts to prove it. Can it be questioned, in face of the Premier's statement that this year the Estimate for INTEREST is \$100,000—\$70,000 in General Account and \$30,000 in Highway Account. Does not that show that our liabilities are increasing?

which the Arsenault Government was defeated; and Opposition to that policy was one of the chief factors by which the Bell Government attained power in this Province. They claimed that the policy laid down by Premier Arsenault was going to be the ruin of our every farmer in the Province; but just as soon as they get into power they adopted it, exactly as Premier Arsenault laid it down. However, they got away from it, and that is where we find fault with them. We say their money has been expended injudiciously. The concrete culverts, the levelling of hills and building up of swampy places—that was all right; but tearing up miles of good road to make a continuous roadway was NOT in our policy, and if our policy has been continued a great deal more money could have been expended in the concrete culverts, the levelling of the hills, the building up the low places, and in drainage, all over the Province. And it would have been money far better expended. They say that this was not possible under the terms of the Dominion Government agreement. But if that is so how was New Brunswick able to carry on this policy, in much the same way as we purposed doing them and as we now

CORNS

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Put one on—the pain is gone!

FOR FORTUNE'S FOOL

(Continued on Page Three)

SEE PAGE SIX



Any dealer can sell you an Exide Battery

When you need a battery, any service station or dealer in the Dominion can, under our new policy, sell you an Exide. We have recently announced to the trade our entire willingness to supply batteries to all. Make sure you get a long-life Exide. Reasonable in first price, seldom out of order and lasting far beyond the time you expect a battery to give service, the Exide is the most economical battery you can buy. Be sure you get one. Exides are from \$19.35 up, according to size and geographical location.

Use whatever service station renders you the best service and don't expect good service free. Demand good service and expect to pay for it. That is the modern, sensible way of doing business.

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