

THE CHARLOTTETOWN GUARDIAN

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The Public Accounts

According to the Auditor's statement in the Public Accounts for the year 1930, "the books are now made to show at all times the balance of revenue due by the accounting for all revenues received and the relates necessarily being made." It would have been of considerable benefit to the Legislature and the public generally if greater care had been taken to put the Accounts, as well as the books, in this condition. Whatever the books may show, the Public Accounts have seldom, if ever, been presented in such a muddled way. Yesterday we gave specific instances of the difficulty experienced in arriving at a correct understanding of the true financial situation of the Province. Here are some further examples:

The sum of \$13,500, received from the City of Charlottetown on account of Dominion Government loan on Housing Account, which is stated to have been paid over to the Dominion Government, is not reflected in the Revenue and Expenditure account. As this money was handled by the Provincial Government, why does it not appear in the so-called Revenue and Expenditure statement?

In previous publications of the Public Accounts the current account was always headed "Provincial Treasurer's Balance Sheet." In the 1930 Accounts it appears as "Provincial Treasurer's Statement." Why this change? Does it mean that the account cannot be looked upon as a balance sheet in the correct meaning of the term, and that the Auditor refused to designate it as such?

At the bottom of the Provincial Treasurer's statement it is stated: "Proceeds of debentures sold were applied to Bank overdraft." The word "proceeds" is surely incorrect, inasmuch as the foot-note refers to a sum of \$1,924.12—the premiums received on the \$248,000 debentures sold during the year. There is enough confusion in the Public Accounts without unnecessarily confounding the meaning of such words as proceeds and premiums.

On the Expenditure side of the General Statement, under Gasoline Rebates, appears a sum of \$17,773, which is made up as follows: Provision for 1929 Rebates, \$17,000, less 1929 Rebates paid in 1930, \$16,773, leaving a balance of \$227. To this is added Provision for 1930 Rebates to be paid in 1931, \$18,000. It would therefore appear that the amount shown as "Provision for 1930 Rebates payable in 1931," should be \$18,227, and not \$17,773, as shown in the Accounts.

On the Revenue side a sum of \$1,000 is shown as having been received for "difference on gasoline provision." What does this mean? The Account does not explain.

Again, there is mention of "sundry suspense payments, \$141.60." What was the necessity for these "suspense payments," and what are they?

In the Expenditure statement, under Sinking Funds for ordinary Debentures, a sum of \$12,515.50 is shown; whereas in the Recapitulation of Expenditure on page 15 the amount appears as \$18,395. Why this difference?

The estimate last year for Administration of Justice, including Jails, was \$48,550; and the expenditure, as shown by the Public Accounts, was \$49,785. No deduction in this amount appears in the Classification of Expenditure, yet the sum of \$11,068 is shown on page 6, on the Revenue side of the Account, as received from the Prohibition Commission towards the upkeep of Jails.

From the manner in which the local Liberal organ has garbled its own statement of the Accounts, making "confusion worse confounded," it is seemingly useless to expect an intelligent explanation from that quarter of the items here referred to. But it is to be hoped that the Premier will make an effort

to clear up some of these glaring discrepancies when he delivers his Budget address.

Sportsmen Should Co-operate

Two years ago The Guardian had occasion to call attention to the unlawful practice of catching trout in large quantities for fox feed. It seems that this practice has been continued. Last year, according to the Game Inspector's report published in the annual report of the Minister of Agriculture, dynamite and lime were put in the streams at a number of places and large quantities of trout were caught by this means and fed to foxes. Strong resolutions have been passed by the Fish and Game Association against this practice, and the Fisheries Department at Ottawa has been requested to take action. The need of more protection to trout fishing is evident, but it is also evident that the co-operation is necessary of all interested in preserving the trout streams of the Province for recreational purposes. No law can be enforced without the support of public opinion. The protection of our trout streams should appeal to all lovers of sport and there should be no hesitation in giving information to the authorities against the vandalism of those who deliberately and persistently violate a law which is observed by all true sportsmen the world over. As the Game Inspector well says, if this illegal practice continues it will soon mean that trout fishing in this Province will be a thing of history. The warning is a serious one. It is to be hoped that this summer the law will be rigidly enforced, without fear or favor, and that all public spirited citizens will give the authorities their whole-hearted support in the accomplishment of this necessary purpose.

According to the report of the Chief Superintendent of Education, enrolment and attendance in the schools throughout the Province showed a slight increase last year over that of the preceding year. The percentage of attendance remained the same and stands at the highest point recorded, but still is below the average for the Dominion. The practice of closing the school because a pupil has some communicable disease instead of quarantining the patient tends greatly to reduce the attendance in the rural schools. In the larger graded schools this practice has almost ceased and in these schools a much better attendance is recorded. A few districts still adopt Spring Holidays with the result that many pupils fail to return to complete the year, and the disorganization of classes at this season of maximum efficiency prevents many pupils from reaching the standard of achievement aimed at for the end of the year.

The number of School Districts in the Province at June 30, 1930, was 478. In six districts, Wilnot, Tryon West, Grand Pere Point, East Wiltshire, Alberry Plains and Union Road, the pupils were conveyed to neighboring schools. In five other districts, Upper Belle Creek, Greenvale, Glenoraodale, Valleyfield West and Christopher's Cross, the schools were closed owing to scarcity of pupils, and in three districts—Afton Road, Point Pleasant and North Emore—the schools were closed for want of a teacher.

The number of schools in operation during the school year was 467, there being one school to each district except Charlottetown, which has four schools. The number of school departments in operation was 615. This is a decrease of five schools and three departments from that of the preceding year.

Birth statistics show an average birth rate of 1800 per year. The total number of pupils enrolled in the ten grades of school work last year was 17,277, from which it is a fair inference that a class of approximately 1700 pupils is each

year entering upon school work. Of this number there was an enrollment last year of 4,900 pupils in Grades 1 and 2, instead of the expected number of 3,400. Only about 50 per cent. of the pupils reach High School Grade. The number of Public School Certificates issued to pupils completing the work of Grade VIII was 600, or less than 80 per cent. of the estimated annual yield. Too many pupils, the report notes, drift away from school to swell what has been termed the ranks of Grade VI. or Grade VII. citizenship.

The reports of the Inspectors indicate a marked improvement in school properties as an increasing appreciation of the importance of better equipment for schools. During the past year new school buildings were erected in Brooklyn, Carleton, Lot 6, Morell, and Morell East, and an additional department was added to the schools in Albany Village, Mt. Stewart, Borden, Elmsdale, and Cornwall. The schools in Bedeque, Greenhill, Pt. Pleasant and Cavendish were moved to new sites affording a better location and more ample grounds. In Charlottetown a new eight room annex was provided for the pupils of Rochford Square School.

The credit for school improvement, the report very properly states, is due in a large measure to the interest shown by the Women's Institutes. With a full appreciation of the importance of bright, cheerful classrooms and clean and tidy surroundings they are raising the standards of the schools to that of the homes. There are now in operation 225 of these Institutes and a visit to the schools is sufficient to indicate the districts in which they are formed. Last year they contributed more than \$6,000 to school improvements from their own funds and their influence at the annual school meetings is also being shown in more liberal votes for running expenses of the school.

At the 100th anniversary of Os- goode hall, Right Hon. Arthur Meighen extolled the British system of justice and its general administration. The selection of men well trained in law for the bench, men with a knowledge of their honorable traditions, was all that was necessary to keep justice and politics completely divorced. In comparison, the conditions in the United States appeared in a very unfavorable light.

Already eyes are beginning to turn to the next Indian Round Table Conference, which is scheduled to meet at London in September, and it is realized that, between then and now if any real results are to be obtained there must be some agreement reached between Great Britain, and both Moslem and Hindu parties. Recent reports of communal disturbances would seem to show that the task is not becoming easier as time goes on.

Notes by the Way

A mild sensation was created last week by Mr. Baldwin's action in selecting Rt. Hon. Neville Chamberlain as chief Conservative critic in the coming budget debate, though this role logically belonged to Mr. Churchill, who was Chancellor of the Exchequer in the late Baldwin Ministry. The significance of the Conservative leader's action is thoroughly understood. It means that Mr. Churchill has forfeited his party status,—that he has been officially demoted,—and that Mr. Chamberlain has been promoted to the position of second in command, the upshot of the matter is that Mr. Churchill has resigned his position as Chairman of the Conservative Finance Committee, in order, as he satirically expresses it, to "facilitate" his former leader's new plans. But British Conservatism will be much better off without Mr. Churchill, who, despite his acknowledged ability, is impulsive, erratic, enormously self-important, and hopelessly reactionary.

There is no question in the world says an exchange that the over-sanguine course of the Western pool, combined with the unimaginative policy of the MacKenzie King Government, has rendered the economic situation in this country more difficult than it otherwise would have been. There is hope for the future in the fact that both the pool and the Government are now in new and capable hands.

A long experience of noting American elections predictions and results suggests that those who claim a victory in advance are not always successful, since all candidates invariably claim victories, but that the candidate or party which predicts the victory by the largest number of votes is almost certain to be returned. For example, in the Chicago election the Thompson forces predicted a majority of 50,000, while the Cernak forces predicted a majority of 150,000.

In 1917 the United States bought the Virgin Islands (Danish West Indies) from Denmark for \$25,000,000. Included in the group thus "laid upon the counter" and bought and sold were the islands of St. Thomas, St. Croix, and St. John, lying just east of Porto Rico. Of St. Croix, the largest and once called the "Garden of the West Indies," it was believed at the time that United States possession would "vastly stimulate its development." Fourteen years later (within the past few weeks, to be precise) the President of the United States visited the Virgin Islands in a battleship—and enroute home issued a statement declaring that his country had paid \$25,000,000 for "an effective poorhouse." And then the row started! One United States editor assailed President Hoover for his "utterly deplorable jeer" flung at the "hapless people." Another advised Mr. Hoover to explain "that we did not buy a poorhouse; we made one."

Commenting upon the peculiar arrangement whereby Mr. Hepburn kept his seat in the House of Commons and let Mr. W. E. N. Sinclair look after the fortunes of the party on the floor of the Legislature, the Gazette observes: "Mr. Sinclair was thus left without the prestige of title of leader while retaining the labor and responsibility. Mr. Hepburn, it is true, participated in subsequent by-elections, but not as a candidate; the odds were unfavorable, and the outcome of the contests proved once again that discretion may be the better part of valor. Thus was it that the Ontario Legislature went through its second session with Mr. Sinclair leading the Liberal group, while Mr. Hepburn has been in comfortable occupation of his seat in the House of Commons at Ottawa."

It has been, adds the Gazette, and continues to be a strange spectacle, with the former Liberal leader, Mr. Sinclair, filling the more dignified role. From what is recalled of Mr. Hepburn's course on the platform in Ontario, and his participation in the debate at Ottawa, it is possible to visualize him as leader of his party in the Legislature during the session that has just closed. Had he been there, the proceedings might have been less peaceful, and yet Mr. Sinclair's leadership, dignified as it was, and quietly effective, must have appealed to the older Liberals of Ontario as in close accord with the best traditions of their party.

Official announcement is made of the visit, dated for June next, of Chancellor Brüning and Foreign Minister Curtius of England. There has been no such meeting on British soil since the Armistice was signed. Some will read into this agreement a welcome sign that old grudges are being forgotten and the implements of war tossed to the grave. Grappling to day as nations are with the awesome legacy of the great struggle which left far-reaching problems of international bearing in its wake, any movement that tends to support and to further an entente cordiale between Germany and England is a gesture signifying advance of respectful regard and that "new times demand new measures and new men."

For holding boxing matches in London on Sunday, two promoters have been arrested under the Sunday Observance act of 1780.

The Liberal organ professes to find The Guardian's revelations of the discrepancies in the Public Accounts "amusing." We doubt whether there are many electors gifted with the same peculiar sense of humor. With a quarter million dollar deficit for the year and the Accounts in such a hopeless muddle that they cannot be followed intelligently, the financial situation is anything but a joke to the taxpayers of this Province.

The lack of acquaintance of the average person in the United States, with things pertaining to the Atlantic Provinces, such as confusing New Brunswick with Nova Scotia and insisting upon inserting the letter "k" in Fredericton, is irksome to inhabitants of these parts, but almost can be forgiven as being merely Yankee, but when the press of Ontario proceeds to do the same with a considerable degree of elaboration it is hard to call a halt. The gem which lends support to the belief that the people of Ontario know little and care less about the Maritimes, appeared in the editorial section of the Toronto Globe, and here it is:—"An English gentleman and his family passed through the wilds of New Brunswick on Sunday. Trees were bare, patches of snow touched the forest, floor here and there. Though the sun was bright it was not a day of loitering.

"But the English gentleman was true to his race and his station. The train was stopped at the Village of Newcastle while the party attended church service. There in the interior of a slowly developing Province, by the banks of the broad, log-strewn Miramichi River, Lord Bea-

orough and his party, who to-day perch Gilawa to take over the duties of the Governor-General's office, worshipped in the village church.

"It is a little church, holding perhaps 125 persons, yet it perpetuates the traditions of the English race and promotes the beliefs of the Church of England. It was the Sunday home of an Englishman, whether he be in London, Sydney, Calcutta, or in the wilds of Canada."

The Empire Crusade

(Vancouver Daily Province) The Empire Crusade has collapsed. Lord Beaverbrook, one of the press barons behind it, is back in the Conservative fold. Lord Rothermere is abroad, and it is not known where he stands, but there are rumors that he and Beaverbrook have parted company.

Beaverbrook and Rothermere, between them, made a lot of noise in the past couple of years, beating the big drum in their campaign for Empire free trade. They spent a lot of money and fought a great many by-election battles, but, so far as we recall, did not win any of them. Their plan couldn't possibly win, even if it carried every constituency in the United Kingdom, because it was built on the assumption that the Mother Country should become the workshop of the Empire and that the Dominions should content themselves with producing food for her workers and raw materials for her factories. As several of the Dominions have already built up very considerable manufacturing industries of their own and have won large markets abroad for their products, there was not even a remote possibility that they would recede from the positions they had won or curb their ambitions to win more. The Dominions have become autonomous economically as well as politically and there can be no going back in either field.

It would not be fair, however, to say that Beaverbrook and Rothermere accomplished nothing in their campaign. They undoubtedly aroused a new interest in Empire questions, and as Mr. Neville Chamberlain's letter to Lord Beaverbrook suggests, they have had their influence on the programme of the Conservative party. When Mr. Baldwin next appeals to the country, he will ask for a mandate to assist British agriculture by means of quotas and the exclusion of foreign foodstuffs.

From such schemes as these to the measure of preference Mr. Bennett asked at the Imperial Conference last fall is not a very long step. I may be therefore that the campaign of the press barons, though it has failed to bring the Empire free trade they fought for, will help bring the preference which they were at first inclined to despise as a mere halfway house.

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Home news from abroad! The people of the four North Shore counties of New Brunswick will be pleased to learn that they are in the "wilds." The shiretown of Northumberland County, a town for these many years, and an important junction-point on the C. N. R. system, may be a trifle startled to learn that it is a village. After these references it is an easy transition to shift a seaport to the interior of a Province, no matter how "slowly developing." That last phrase as applied to New Brunswick is touching. However in regard to the "log-strewn Miramichi River," the townspeople no doubt can wish that it were only true that it was somewhat "log-strewn" this year. Unfortunately it is not.

There are at least two men of greater or less degrees of prominence who would be able to set The Globe right in some details. One received his first schooling in Newcastle and still has the kindest regard for the North Shore town. He is Lord Beaverbrook. The other is one whose first essay into legal practice above a police court, took place in the Northumberland County Court House. He is right Hon. R. B. Bennett, Premier of Canada.

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That Body of Hours

By James W. Barton, M.D. PREVENTING HEART FAILURE

You have often heard it said "Hard work never hurt anybody," also "it is better to wear out than rust out," and similar expressions, but there is one organ in the body that often wears itself out from overwork.

That organ is the heart. Did you ever try to figure out how much work it does in a minute, in an hour, in a day, in a year, and then think of the years you have lived? It is almost beyond your comprehension.

And yet your heart could do this without any trouble, without getting tired if it had only the "regular" work to do. It is the "extra" work put upon it that is the cause of its failure sometimes. Every little ailment of childhood or of manhood or womanhood means extra work for the heart to do. It must pump blood oftener and harder to overcome these ailments. A heart that ordinarily beats 72 times to the minute may have to beat 120 or 140 to the minute for a number of days, thus doing twice its regular amount of work.

But it is not the severe ailments—pneumonia, typhoid fever, acute rheumatism—that wear out many hearts; it is some simple condition that is really unknown to the individual because he feels no particular pain, just a lazy or tired feeling. He finds that his pulse instead of beating 72 in beating about 90.

The simple condition is infected teeth, or infected tonsils. Their fight against his body processes is so quiet, so gradual, that he is unaware

of it, except for the extra beating of his heart, a tired feeling, and getting out of breath rather easily.

These infections use up a great deal of the reserve power of the heart, with the result that the heart will not stand the shock of an acute illness.

Another severe strain on the heart, that uses up much of its reserve, is getting up and out of bed too soon after an illness. Even an illness that keeps you in bed with a temperature for two or three days, means that the heart must be rested for another two or three days after the temperature becomes normal. A rule that many doctors use, is to keep the patient in bed, after temperature is normal, one day for each degree of temperature he had during his illness. Thus a temperature of 102 degrees F. about three degrees above normal, means resting in bed three days.

Don't give your heart unnecessary work by keeping infected teeth and tonsils, and getting up too soon after an illness.

I think God's palette must have flamed this way When, standing on the edge of Arcady, He pressed his colours out so lavishly

That never was there such a brave display Of red and green and gold and silver grey. In sudden shame I put away from me My little dingy dark theology: I did not know that God could be so gay.

I will go home and tell my dearest lass To paint her cheeks, and have her two feet shod In golden shoes, and wear a scarlet dress; And I will shout with laughter and applaud To watch her pirouette across the grass— How can I match the gaiety of God! —Ralph Mortimer Jones, in the Queen's Quarterly.

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The Poet's Corner THE PUBLIC GARDENS, HALIFAX I think God's palette must have flamed this way When, standing on the edge of Arcady, He pressed his colours out so lavishly

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