

THE CHARLOTTETOWN GUARDIAN

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THURSDAY, APRIL 16, 1931

Brazen Misrepresentation

Yesterday The Guardian called attention to a serious mix-up in the General Statement in the Public Accounts which makes it absolutely impossible for the Accounts to balance. We stated that no less than \$24,465.83 is unaccounted for. This item, which appears on the Expenditure side as interest on Investments, is made to appear twice on the Revenue side, where it is included in the Sinking Funds and again appears separately as Interest on Sinking Fund Investment. This is one of the most astounding blunders that has ever appeared in the financial records of the Province. It is added up twice on the Revenue side, and on the Expenditure side, on the opposite page, it appears only once; yet the accounts purport to strike a balance.

It is surely the duty of the Legislature and its party press to explain this discrepancy immediately. Here is the explanation given in yesterday's issue of the Patriot: "The statement that \$24,465.83 is not accounted for is not only ridiculous, it is more, it contains a malicious insinuation. It is plainly set out on page 6, and forms part of the total revenue of \$1,176,138.79. Later on in the same absurd article the assertion is made that the \$24,465.83 item is made to appear twice as revenue. "Thus the writer first says that it is not accounted for and again says it is twice added in as revenue—which statement is correct? It is added once and once only. Any other contention is mere bosh. In fact the whole statement of receipts and expenditure could not be more fully and plainly set forth."

This barefaced denial of a statement which can readily be verified from pages 6 and 7 of the Public Accounts lends colour to the suspicion that the mix-up in the Patriot's publication of these figures on Tuesday, in which revenue appears as Expenditure and expenditure as Revenue, was now wholly unpremeditated. For the correct General Statement as given in Tuesday's Guardian and as it appears in the Public Accounts, shows, under Revenue, "Interest on Sinking Fund Investments, \$24,465.83," and again: "Addition to Sinking Funds, \$72,731.33," this latter item being made up, as shown on the Expenditure side of the Statement, of "Ordinary Debentures, \$18,515.50, Highway Debentures, \$29,750.00, and Interest on Investments, \$24,465.83," the latter item being credited to Revenue first as "Interest on Sinking Fund Investments," and later as one of the three items included in "Addition to Sinking Funds." What is the explanation for this repetition and how, in the circumstances, could the Accounts have been made to balance?

The blunder to which we refer is so obvious that we doubt if any member of the Legislature will attempt to defend or deny it for a moment. The Liberal organ, however, has undertaken the task. We trust that the readers of that newspaper will secure copies of the Public Accounts for themselves, and check up on pages 6 and 7, the items mentioned. Then let them compare these items with the Patriot's denial of their appearance in the Public Accounts as stated by the Guardian. After that, let them sit down and consider for a moment what kind of opinion the Liberal organ must entertain of their common sense and intelligence.

Accounts Badly Muddled

A careful perusal of the Public Accounts shows a very much worse condition than at first appeared. Indeed, they are so hopelessly involved that it is exceedingly difficult to arrive at any proper estimate of the correct financial situation of the Province.

Dealing first with the Revenue side of the account, we note that the Gasoline Tax account is shown as having provided \$141,039.30, whereas, as a matter of fact, after adding provision for Rebates, 1929, \$17,000

and deducting Rebates paid in 1930, \$16,773 and provision for Rebates in 1931, \$18,000, only \$123,266.30 remains.

On the Expenditure side of the account, expenditure in connection with the Department of Agriculture is shown as \$58,332.19, whereas on page 15, Classification of Expenditure, Part 3, it is shown as \$35,440.84. Expenditure in the Department of Education is shown as \$306,390.40 in the General Statement; and on page 15 under Classification of Expenditure it appears as \$288,794.44. Department of Public Works expenditure on bridges, roads, salaries, etc., is shown in the General Statement as \$325,486.35 and on page 15 of the Classification as \$405,268.73.

In this connection it is interesting to note that \$325,486.35 is shown on page 7 as Ordinary Expenditure and on the same page \$248,212.28 appears as Capital Expenditure, making a total expenditure for the year of \$573,698.63. To arrive at the \$405,268.73 shown on page 15 the following amounts received from Gasoline Account, \$110,286.30, Motor Vehicle Account, \$58,085 and Refunds, \$11.10—a total of \$168,382.40—have been deducted. Even with this deduction there is still a small difference of \$47.50 which is not disclosed by the Accounts.

Under expenditure for Interest on Debentures and Loans on Bank page 7 of Expenditure, is shown a sum of \$148,137.90; whereas on page 15 of the Classification of Expenditure the amount is shown as \$84,262.92—a difference of \$64,874.98. No explanation is given to account for this discrepancy.

In the statement, Part 1, Loans and Debentures, it will be seen that \$48,000 was raised in May last for "specific purposes." Again, in May last, \$200,000 was raised for highway improvements. According to the Expenditure statement on page 7, however, the expenditures on highway improvements amounted to \$248,212.28. Where did the \$48,212.28 over and above the \$200,000 come from? Surely not from the \$48,000 raised for "specific purposes"!

A rather startling fact is shown by the following figures: At the close of 1926 the liabilities of the Province, according to the Public Accounts, were \$2,030,424.93. In the Accounts just published for 1930 the total liabilities are shown to amount to \$2,793,321.29, or an increase of \$762,896.36 during the regime of the present Liberal Government. Roughly speaking, this is an increase in liabilities of \$200,000 annually since the Liberals came into power. This disclosure would not be so alarming if proper provision were being made for the redemption of future commitments, but it is an open secret and has been called attention to by Mr. Blanchett and other auditors that proper provision for the repayment of these loans is not being made.

These are but some of the astounding anomalies revealed by the Public Accounts. Further examples will be dealt with in tomorrow's issue. They show a financial situation which is anything but satisfactory, and which reflects very seriously upon the administration now in office.

Dairy and Livestock Prices

We commend to the attention of our local contemporary the reasons given in the annual report of the Provincial Department of Agriculture for the decline in livestock and dairy prices during the past year. Since the Bennett Government was returned to power Liberal propagandists have been busy, attributing this decline to tariff interference. The facts, however, are thus given in the Agricultural Report for the year ending Dec. 31, 1930: "Conditions during the past twelve months, both physical and economic, were not favorable to the accumulation of revenues to be derived from the live stock industry. Markets for farm products reacted to world wide conditions of depression by steady reduction to lower price levels, while an exceptionally dry season so interfered with natural grazing conditions, the quality and quantity of which is so vital to economic year round production, particularly in the basic industry, dairying, as to create a serious minimizing of farm revenues."

There were, however, encouraging features which tended to offset the depressive influences referred to. The cost of raw grains and mill-feeds was lower than for many years, and these feeds could be utilized, even with a lower standard of prices for the finished product, with a reasonable measure of profit. While the market for beef and dairy cattle as well as dairy products depreciated during the year, the demand for good grades continued strong and the breeder who produced large type cows could still command a remunerative price on the market. The report notes that the previous high price and keen demand extending over a long period has had the effect of depleting the great majority of salable mature cows in the Province and our future trade in this respect is now dependent to a great extent on young heifers coming into production.

Notes by the Way

Mayor-elect Cernak of Chicago is right; the eyes of the world are upon that city, now that "Big Bill" is de-throned. It may be a severe jolt for gangland time will tell. Folks are hoping for the best—and fearing the worst. Rooting out entrenched crime is not impossible, but it is a man-sized job.

Canada, a periodical which represents Canadian interests in Great Britain, prints the following legend in large type across the foot of its whole editorial page: "If you are interested in your own Empire—if you realize that Canadians are your own kith and kin—then tell your baker that unless he can give you a guarantee that his bread contains no Russian flour you will deal elsewhere." This is practical Imperialism, and we think says "Canada" if points to the day when Russian wheat will be excluded from Britain, to the great advantage of Canadian wheat growers.

A prominent educationist points out that new pupils have a clearly fixed idea of what occupation to prepare for when they begin their secondary schooling. In a period of depression like the present the choice is necessarily more limited than it is in ordinary times. In some cases the effect will be that the pupils will continue their school training for longer periods than they would have done under normal conditions he points out that: "The greatest thing a boy can do is enter some calling he likes. We can imagine no person more miserable than a person working at something for which he has no love, when his natural bent is not called into action." The difficulty of finding employment in smaller towns and villages accounts for the drift of young people to the larger centres of population in search of the livelihood which they must have. It is urged that secondary schools should pay even more attention than they do to the task of ascertaining the special aptitudes of pupils and of directing them into the proper channels.

Song is a beautiful thing says the Ottawa Journal. But just what all this atrocious caterwauling that one hears these days has got to do with singing, or with music, we're blessed if we know. Ordinarily, we're not strong on new laws, but we confess that if some kind of a prohibitory statute could be passed making it a criminal offence for anybody to croon, and with the punishment the electric chair, we'd get up and cheer.

At a meeting of the Independent Labor Party at Scarborough, England, recently, resolutions were passed condemning the timid programme of the Ramsay MacDonald Government, declaring for state control of banks and industries, and demanding that all industry be co-ordinated "in the interests of the working class." The climax came when one of the delegates observed: "A five-year plan is needed in this country. We have seen how successfully it is working in Russia. We do not want to fit ourselves to a forty-hour week. If we organize properly we may not have to work at all." It will be seen that the Russian virus has gone far to vitiate the outlook of the Independent Laborites. Fortunately, however, that element of the British working classes which has been infected constitutes a small minority of the whole. In the general strike of 1926 the British people showed that they were the steadiest and most level-headed breed on earth. That revolutionary movement

was suppressed by the moral force of the nation, without the loss of a single life.

The wheat market, which always bears a direct relation to general business conditions, was never so potent an economic factor as it has proved to be in the past 18 months. But the wheat market being a world market can only be regularized by international action. The national pegging of wheat prices, as vainly attempted by the United States and occasionally mooted in the Canadian West, cannot be regarded as a remedy, but rather as an aggravation, of a crisis which has been created by over-production, and lack of co-ordination between supply and demand.

Hon. G. Howard Ferguson, High Commissioner for Canada in London has accomplished something of real value in procuring the assent of the world's chief grain exporting countries to meet in conference during the coming summer to discuss the orderly marketing of next season's wheat crop.

The inconsistency of human nature is again illustrated by the case of the Boston young man who has saved six persons from drowning in the last eight years and who now pleads guilty to thefts from the market district. A high degree of self-sacrifice and courage and an inclination toward petty larceny do not seem to belong together in the same individual.

Sir Josiah Stamp

(John R. Stevenson, in Toronto Saturday Night)

Sir Josiah Stamp who has sailed to Canada to act as Chairman of a Royal Commission designed to investigate grain speculation and marketing problems is that rare combination, the gifted intellectual who is also a first-rate man of business. His career is in a sense phenomenal for he started without any adventurous assets to reinforce his brains; at the beginning of the Great War he was a comparatively obscure member of the British Civil Service; by the end of it he had achieved an international reputation as a learned authority upon economic problems, and six years later he had become one of the leading figures in the business life of Britain.

Today Sir Josiah at the age of fifty is in the prime of his powers and no man of his years in Britain can show such an impressive record of practical accomplishments and intellectual activities. His connections with educational institutions are proof of his standing in the intellectual world and the fact that he is a director of the Bank of England indicates the high regard for his financial abilities which exists in the City of London. As a civil servant he was debarred from participation in politics and since he has devoted himself to business, he has never shown any inclination to enter Parliament or take an active part in political warfare. But in the numerous addresses which he is continually pressed to deliver, he has conceived the idea that he could usefully fill the role as educator on economic issues and he has never hesitated to speak his mind freely upon current issues and problems. Essentially liberal and progressive in his outlook he has always been classified as a member of the Liberal party and has been by instinct and training a convinced free trader.

Consequently there was considerable surprise when in an address delivered to the Oldham Chamber of Commerce two weeks ago he pronounced himself in favor of a general tariff as an instrument for relieving the present economic troubles of Britain. In a review of the British situation he said its fundamental trouble was that an attempt was being made to maintain a standard of real wages and real income which were economically unbalanced relative to output with the rest of Europe. He recalled evidence which he had given to the Macmillan Committee a year ago in which he said that the time had come when serious attention must be given to the idea of general tariff. He said he was now even more convinced of its necessity, not for the usual protective reasons but rather a tariff "completely generalised over all imports" so that it would have the same effect upon prices as a general rise in the price level. He argued that it would give confidence to the business community if a new source of revenue were available to remove the threat of fresh direct taxation. But he also declared that he would have the general tariff dependent upon the price level and therefore disappear altogether when the price index again reached an appropriate level.

In his view the historic and sound objection to tariffs was that no one had the intelligence or pluck to take them off at the right time but this might be overcome if they were made dependent upon the very change in the price level which had made them necessary. He would meet the tariff adjustment temptation by keeping the duty general and uniform and

King George's Joke (Vancouver Star)

King George is evidently not so old that the spirit of the boy in him is so apparent in his irrepressible oldest son—will not have its way now and again. He was responsible for a practical joke the other day which had most amusing consequences as far as the Queen was concerned.

Strolling through the Persian Art Exhibition at the Royal Academy he stood before the Shah's treasures, what time his guide, explaining the marvels of the "electric eye," told him how the invisible ray, guarding the treasurer, if crossed, would raise an alarm throughout the Academy, swing burglar-proof doors across the entrances to the salons and switch on red danger lights all over the building.

Unable to resist the temptation. His Majesty stepped across the beam. Off went the hooter with its deafening call to the attendants and the great doors swung into position. The most amusing part of the situation thus created was that the Queen, still absorbed in viewing the carpets in the room beyond, found herself "trapped" and a prisoner until the spell was broken.

Subsequently the two royal visitors had a great laugh together over the unanticipated result of His Majesty's practical joke. As this "electric eye" method of protection becomes cheaper and is vastly extended it is possible to foresee the time when the "profession" of burglarizing upon the grand scale—and quite possibly upon a lesser scale, too—will have become a lost art.

he would meet the time difficulty by making the removal dependent upon a fact and not political. Now these are decidedly novel tariff views, indicative of an original and open mind and following as they do closely upon a similar pronouncement by Mr. J. M. Keynes, another distinguished economist of the Liberal faith, they are having a marked effect upon British opinion. Sir Josiah as far as his record shows has never had any direct experience of the grain trade but its investigation will present no difficulties to a man of his rich and varied economic experience.



By James W. Barton, M.D

INSULIN AND DIABETES

One of the incurable ailments that statistics show has been increasing during the past 50 years is diabetes. That this is due to the fact that life is easier now than there are not the severe trials of former times, is generally admitted. The mechanic has not the difficult work of years ago, nor has the farmer. Both have profited from the inventions of machinery that lessen physical labor. But with the lessening of the physical labor there has been a lessening also in the effort necessary to obtain food, good food of all kinds, and man has naturally taken advantage of all this.

As you know that body of yours is covered with a mass of muscle, from a fraction of an inch to a number of inches in thickness. As this mass of muscle was expected to work. Nature gave you a large stomach to take in enough food to supply this huge bulk of muscle. However as your stomach is large—three pints in size—you naturally think it should be filled, and so may put in this much—or more—of food and liquid, three or four times a day.

This food does not increase the size of your muscle or increase your strength, because you take no physical exercise, but it is very likely to increase your weight, increase the amount of fat in your system; fat accumulates over these muscles, under them, and sometimes throughout them.

Fortunately this does not cause diabetes in every case, but the figures show that the majority of diabetes were originally overweight.

For years diets to prevent increase in fat were prescribed and wonderful results obtained. In fact many physicians are still able to so supervise a patient's diet that he is kept alive and often able to do his work. Drs. M. A. Ross and N. E. McKinnon, Toronto, tell us that the death rates for men and women under 50 years of age, have shown a marked decrease since 1922. When we think of the wonderful contribution in service men and women in the prime of life can make to the world, we certainly have much for which to thank Dr. Banting.

Insulin is now procurable practically everywhere.

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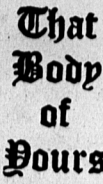
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FROM "SWEET STAY-AT-HOME"

Sweet Stay-at-Home, sweet Well-content, Thou knowest of no strange Content: Thou has not felt thy bosom keep A gentle motion with the deep; Thou hast not sailed in Indian seas, Where scent comes forth in every breeze. Thou hast not seen the rich grape grow For miles, as far as eyes can go; Thou hast not seen a summer's night Where maids can sew by a worm's light; Sweet Stay-at-Home, sweet Love-



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INSULIN AND DIABETES

That Body of Yours

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Wall Paper The chew for you A better tobacco and a better cure—that accounts for the popularity of our BLACK TWIST CEWING HICKEY & NICHOLSON