

WANTS REFORMS IN ACCOUNTING

**J. C. Elliott of West Middlesex
Says Government Methods
Are Antiquated**

BUDGET SPEECH PRAISED

The Budget debate in the Legislature was resumed yesterday afternoon, with Mr. J. C. Elliott, Liberal member for West Middlesex, pressing for reforms in the Government's methods of accounting. The Western Ontario Liberal complained that the present system was antiquated, and had been inherited by Mr. McGarry from the ancient past. He did not blame the Provincial Treasurer, who had made "the best Budget speech I ever heard," but he thought the "evil should be remedied."

Mr. Elliott opened with a fine tribute to the Canadian forces overseas, and said that so far as the limits of the assets of the Province would permit, nothing should be left undone that could be effected to place the soldiers and their relatives in the position they would have been in, so far as money could do it, if there had been no war. The war clouds seemed to be just as heavy now as a year ago, "but we must go on to victory, hoping that the end is nearer than we think." Mr. Elliott said Mr. McGarry had made, on the previous day, the "best address to which I ever listened from a Provincial Treasurer." It reflected credit on the men who had control of the resources and assets of the Province that at a time of stress and strain such as the present there were resources upon which the country could draw, and the Treasurer was able to report such a handsome surplus. Mr. Elliott, however, claimed credit was due to the Liberal party for suggesting most of the Government's best sources of revenue.

Claiming Credit for Reforms.

The Liberal party had introduced succession duties, increased taxation of nickel mining companies, etc. Reforms recently brought about in Ontario had also been fought for by Liberals before the Government saw fit to take action. Mr. Proudfoot was the man who first advocat-

ed workmen's compensation, Mr. Rowell was the author of prohibition, Messrs. Carter and Dewart were responsible for the increased taxation of nickel concerns, while Mr. William McDonald was the man who for years fought for votes for women. The Government should now go a step farther, and make it possible for women to sit as members of the Legislature.

Wants Accounts Simplified.

Dealing with the financial statements, Mr. Elliott pressed for "a much-needed reform in keeping the accounts of the Province, so we can tell at a glance where we stand." One should be able quickly to separate capital receipts and capital expenditures from current receipts and current expenditures, said the member for West Middlesex. Mr. McGarry's predecessors were to blame, he believed, for the antiquated methods now in vogue, but "the evil should be remedied." Mr. Elliott pointed out that the three-million-dollar increase in revenue was partly due to the increased tax paid by the International Nickel Company, reluctantly imposed by the Government after hard fighting by the Opposition. He urged, however, that a method of accounting should be introduced whereby the depletion of mineral and forest wealth of the Province would be provided for in the accounts. "You cannot go on cutting down the resources of the Province to the extent of 3½ millions of dollars annually without coming to a serious situation eventually," said he, "and before the war is over we may be called upon to face a more serious financial situation than heretofore."

Up-to-date Methods Needed.

The Liberal member pleaded for "more-up-to-date business methods" in the Provincial Treasurer's Department, and gave the opinion that capital and current expenditure should not be confused as at present. "Of course, if the desire is to enjoy yourself," said he, "and go on without knowing how your finances actually are, then no better system can be adopted than the one now in vogue."

Going on to discuss other departments of the Government, Mr. Elliott ventured the opinion that a Minister of Agriculture should be appointed who could give his whole time to the department. Difficulties facing the farmers were never so great as now, and efforts should be made to secure farm laborers. Chinese coolies should not be brought here.

Needs of Agriculture.

Mr. V. A. Sinclair of South Oxford recited the Government war expenditures, and said they would be endorsed by everyone. The placing of tractors on the land last season by the Government had taught the agricultural community what they could do for themselves. He believed that tractors would be operated for the benefit of the neighborhood by private parties this season. But the initiative of the Government showed what were the best kind of tractors to be used. Mr. Sinclair believed something could be done to assist production by way of a land army, suggesting a uniform or a badge. Women might be used to a greater extent.

Construction of Highways.

Discussing good roads, the speaker threw out the suggestion that after the war it might be well to continue the war tax for a year or two, the money to be used for the construction of main highways. After that the roads could be kept up by the income from motor licenses. Re-