

"IF A MAN IS A STRANGER IN THE WORLD, WHO DOES NOT KNOW WHY HE WAS BORN INTO IT, NO LESS IS HE A STRANGER WHO DOES NOT KNOW WHAT IS GOING ON IN IT."—Marcus Aurelius.

The Daily Mail

DIGNITY, FAIRNESS IMPARTIALITY AND DEPENDABILITY ARE THE HIGHEST IDEALS OF THE PRESS. IT IS OUR HOPE AND INTENTION THAT THESE IDEALS BE NEVER FORGOTTEN.

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STANDARD FINANCE SCHEME

Submitted To Hon A.P. Paterson By Chartered Accountants After Study

Meeting Soon To Discuss System That Has Been Recommended

BEGIN TASK OF CLEANING UP AFTER QUAKE

After more than a year and a half of intensive study, the New Brunswick Institute of Chartered Accountants has submitted to Hon. Dr. A. P. Paterson, Minister of Education, Federal and Municipal Relations, a report on the financial administration of municipalities and also on a standardized system of municipal accounting.

Hon. Dr. Paterson announced today that the report is being printed and will be made available as soon as possible to the press and to those directly interested.

An opportunity will be given municipal officers to make full study of the report, and in the course of a few weeks it is hoped to call a meeting of the responsible financial officers of municipal corporations to discuss the system of uniform accounting that has been recommended.

In making the announcement, the Minister observed: "It is the conviction of the department, and, I think, generally agreed, that a standard accounting system is the first fundamental to promote uniformity among the various municipal units and to place them on a comparable basis."

"It had been our hope to have a standard system operating this current year but it has been necessary both on the part of the department and the Institute of Chartered Accountants to devote long months to study and research. Because of the importance of the matter, it was not considered desirable to be hasty and full opportunity was provided to explore the field carefully and fully and to analyze systems in use elsewhere.

"Our investigation and study has included not only the Provinces in Canada but the States of the U. S. A. and practically all other English-speaking countries of the world.

"Despite the fact that the municipal service has been functioning for less than two years it is gratifying to report that we are making rapid progress and far in advance of other places that have been attempting for years to organize municipal administration on a proper basis. In brief, we are actually taking a lead."

WAR TOO GHASTLY FOR NATIONS TO RISK AVERS SHAW

There is not the least chance of a world war happening in the near future. That is the firm belief of George Bernard Shaw, distinguished dramatist and author, revealed in an interview with his friend W. R. Titterton for the current Rotarian Magazine. If there were, it would have happened in September, 1938, when there was more inflammatory talk and even feeling than there ever was from the Agadir incident to the bombardment of Liege.

"What would happen first in a world war?" asks Shaw. "The airplanes of A, B, C, and D would bomb the cities of E, F, G, and H so effectively that the white flag would be hoisted at approximately the same time in the several capitals, and abject pleas for peace would cross each other in the air."

The tragic nastiness of this latest development of warfare is that the attack of the civilian population is absurdly easy, he points out. Because adequate defense is impossible, the danger to civilians of wholesale extinction is greater than ever before. Governments of the civilized countries—those well equipped with the latest means of destruction—are well aware of this fact.

"I think that man is on trial," declares Shaw. "If we are proved definitely to be a mistake, we shall be scrapped, and God will use some other creature a trifle less stupid to carry on His purpose. Our opportunities have been great, our stupidities have been monstrous. And, no doubt, war is one of the greatest of these."

"But don't delude yourself with the notion that when nations are at peace with each other, they are at peace with themselves, or that slums and unemployment and inhuman working conditions and sweating wages are far more admirable than the miserable squalor of war," he continues. "As long as pugacity is considered to be a virtue, you will have international war, and you will have all the blessings of peace I have enumerated. I see no signs that, however great a mistake man may be, he is likely to be superseded in the lifetimes of our present national leaders. God works on a big canvas, and we are only an inch or so away from the Siege of Troy."

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UNITED STATES AGREE TO SUPPLY PLANES TO FRANCE

(Special to the Daily Mail) WASHINGTON, Jan. 27.—President Roosevelt announced today that American aircraft manufacturers with the knowledge of the United States government have agreed to supply France with a large quantity of fighting planes.

Announcement was also made of a request by President Roosevelt through Secretary Bankhead for the immediate allocation of \$50,000,000 for 555 fighting planes for immediate delivery to the United States Air force.

BEATTY TALKS ON STRUGGLE FOR SANITY

HAMILTON, Ont., Jan. 26.—"The long struggle for sanity" was the title of an address delivered here tonight by Sir Edward Beatty at the annual dinner of the Canadian Industrial Traffic League. The speech largely took the form of a review of suggestions, and efforts that from time to time have been made towards solving Canada's railway problem.

"It is already becoming quite well known in the country," said Sir Edward, "that the idea of running the transportation system of Canada so as to give the public transportation at the lowest cost is not some sort of a dirty trick of mine. It is now well known that it is not an attempt to use pleas for national economy in order to acquire the property of the Canadian National for predatory capitalists; that it is not a scheme to deprive half the communities of Canada of railway transportation; and that it is not an ingenious idea, as some of the less wise critics put it, to put thirty thousand men out of work."

There had been elaborate discussions of the meaning of the words "unified control," as applied to the operation of Canada's railways.

The words were not his own. They were used for the first time by the Winnipeg Free Press which in an editorial dated January 30, 1918, had said: "Only when all roads are considered, for the time being at any rate, as parts of one system and are placed under a unified operating control can full return be got from our railway establishment." "There," said the speaker, "is the origin of the word unification, there is the entire description of what it means and there is an assertion of faith which is clear as such an assertion could be."

NEW OFFICERS OF FARMERS' ASSOCIATION

SAINT JOHN, Jan. 27.—J. P. Chislow, Lameque, Gloucester County, was elected President of the New Brunswick Farmers' Association at the closing session of 63rd Annual Convention of the Association yesterday afternoon. He succeeds C. E. Gunter, Upper Gagetown.

The location of next year's meeting of the Association will be decided at an executive meeting at Amherst during the Maritime Winter Fair.

A new system of electing vice-presidents was adopted this year. A vice-president was chosen for each of eleven districts in the province. Other officers are: first vice-president, C. C. Wilson, Margerville, Sunbury County second vice-president, J. W. Walsh, Coverdale, Albert County; corresponding secretary (re-elected), A. J. Gaudet, St. Joseph; recording secretary (re-elected), E. F. Pineau, Carleton Place; treasurer (re-elected), T. A. Best, Stanley; auditor, Stanley Wilson, Rollingdam; district vice-presidents—A. G. Dixon, Chatham; Rev. Albert Brideau, Grandigne; B. J. Milton, Moncton; A. W. Smith, Saint John; E. J. McKenzie, Welsford; Maurice Lister, Harvey; Otto Gray, Woodstock; Rev. B. Saindon, St. Basile, Madawaska County; Alex. Macpherson, Charlo; G. T. Thorburn, Stanley; and Paul Theriault, of Ste. Anne du Bocage, Gloucester County.

CONSOLIDATE MOTIVE POWER AND CAR SHOPS

TORONTO, Jan. 26.—Consolidation of supervisory offices in the motive power and car shops of the Central Region Canadian National Railways is included in changes announced at headquarters of the region here today. The changes are W. C. Sealy, Superintendent of motive power shops, Stratford, is appointed superintendent of motive power and car shops at Montreal. J. W. Bailey, superintendent of motive power shops, Montreal, succeeds Mr. Sealy at Stratford. G. McLennan, superintendent of car shops, Montreal, has retired on pension. The positions of superintendent of motive power shops, Montreal and superintendent of car shops, Montreal, are abolished. W. G. Palmer, freight car shop foreman, Montreal, is appointed general foreman of their shops, Montreal. Winiby Walker is appointed general foreman of motive power shops, Montreal.

BENNETT BIDS FAREWELL TO CANADA

SAINT JOHN, Jan. 27.—Dynamically presenting the weaknesses of democracy and attaching all blame for all financial problems, municipal, provincial and federal to the voters since it was the will of the people which decided government expenditures, Rt. Hon. R. B. Bennett, former Prime Minister of Canada, bid farewell to Canada and his native province of New Brunswick here last night at a complimentary dinner sponsored by the Board of Trade.

"If democracy is to be saved in those countries where it still exists there will have to be a change in viewpoint and a realization that it is not possible to run into debt without paying the price," he said. Before his address he was presented with a silver rose bowl on behalf of the citizens of New Brunswick by Premier Dymally.

"When we realize why we became a Confederation, we realize why we must be a Confederation," Mr. Bennett said. "Unless that body functions as a whole we cannot succeed. There has been friction, it is true, and there are problems presented by diverse physical conditions, but I am certain if we are true to our origin, true to the stock from which we sprang, we in these Maritimes shall continue to play no small part in this nation."

As he traveled through Canada, the former prime minister said, he met many who complained that the burden of debts, municipal, provincial and federal, is so heavy it could not be carried.

"I turn to them and say: 'Who created those debts? My friends, you created them. It was you who did this thing. You were the very ones who raised your voices at any one who dared speak of economy and thrift. The man who spoke of economy was a pessimist.'"

"That's democracy. You know as well as I do that every condition which prevails with respect to finances, municipal, provincial and federal, was set up as the direct result of the will of the people, and approved by them. The representatives of the people carried out their will. Then, when the debts fell due, what a reckless gang you were."

"Young men, will you save democracy? If so you have got to get another viewpoint. You have got to (Continued on Page Five)

MICHAUD APPROVES OF FISH BUREAU

SAINT JOHN, Jan. 27.—The proposed bureau of fisheries for New Brunswick as a branch of the department of federal and municipal relations yesterday received the approval of Hon. J. E. Michaud, Minister of Fisheries. Establishment of a provincial fisheries bureau would benefit discovery of markets and direction of expansion, he believed.

The provinces have rights and obligations which cannot be assumed by the Dominion government as a result of the constitutional division of power and obligations, the Federal minister said. The proposed new provincial bureau would survey prospective markets and assist organized groups in marketing their products. Hon. Mr. Michaud was in Saint John attending the ship-side dinner to Rt. Hon. R. B. Bennett.

CONFERENCE TO BE CALLED BY COUNCIL

An inter-provincial conference will be called at a date not as yet determined, to consider further the problem of Canadians on relief in provinces other than their own and the transportation of these relief recipients to their own provinces. The Council of the Canadian Welfare Association which has been meeting recently at Ottawa recommended the calling of such a meeting, with representatives of all provinces of Canada in attendance.

J. B. Dickson, Deputy Attorney-General of New Brunswick, returned this morning from Ottawa where he attended a meeting of the Canadian Welfare Association. The matter of caring for those on relief and their inter-provincial transfer was discussed at the meeting.

About 100 representatives from various provinces in Canada were present at the Ottawa meetings, Mr. Dickson reported this morning.

Demands Inquiry Into Bren Gun Contract

OTTAWA, Jan. 27.—An inquiry into facts cited in the Davis report on the Bren gun contract and a reorganization of the national defence department was demanded yesterday by C. Grant MacNeill, CCF, Vancouver North. The young Vancouver war veteran predicted that the Bren gun contract would yet prove the most humiliating experience in the career of Defence Minister Mackenzie.

Stock Market Quotations

(Supplied by W. C. Pitfield & Co., Limited at 1:30 p.m.) The London Stock Market was slightly stronger today. Sterling was quoted at 4.67 1/2 in New York and 4.71 1/2 in Montreal. The New York Stock Market was fractionally stronger than yesterday's close. Gains were increased during the day.

New York	
American Locomotive	22
American Radiator	14 1/2
American Smelters	43
American Tel & Tel	151
Anacosta	27 1/2
Bendix Aviation	23 1/2
Bethlehem Steel	63
Boeing Aircraft	27 1/2
Briggs Manufacturing	23 1/2
Chrysler Corp	69 1/2
Columbia Gas & Elec	7 1/2
Consolidated Edison	31
Curtiss Wright	6 3/4
Curtiss Wright "A"	25
Douglas Aircraft	66

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Motion To Be Argued At Next Meeting of Schools Trustees

MARYSVILLE, Jan. 27.—The proposed change in the school system here in Marysville aiming at the inclusion of grammar school grades in the Alexander Gibson Memorial School is a subject of much discussion around the town as the eve of the meeting of the school board nears at which Trustee John Fletcher intends giving utterance to his well advertised motion. Those opposed to the plan in its entirety seem to have carried their argument convincingly enough to a common sense conclusion whenever it became a topic for debate. The mooted change is not without supporters although in a casual survey it appears they are greatly outnumbered. It is practically certain that the motion will not survive the opposition at the school-board meeting scheduled for February 6th.

A few years ago it will be recalled that the needs of the educational institutions stressed the need of consolidated schools at the more populous centres being ready and willing to accommodate pupils from adjacent districts. The object of this is to insure better training for a greater number of scholars. Marysville is just three miles from the City of Fredericton where students from this place can attend and avail themselves of the advantages of a High School of a very high standard; the bus-fare is seven-fifty cents per week, the burden to parents is no great, others have done it under less favorable circumstances. In view of changing conditions some would institute changes regardless of their worth or need. The idea is a brain storm that apparently is becoming contagious. Mr. Fletcher speaks expressly of academic classes making no provision for the vocational students which it is understood are in greater proportion to the academic students.

There are not a sufficient number of Marysville High School students to warrant any change and there is little reason to believe attendance would increase at a "Marysville High School." It would be a blunder to deny Marysville students the expert tutorage they receive at the Fredericton High School. It is difficult to see the advancement in education this purported move features, actually the whole scheme is unsound and could be termed a masquerade to conceal deeper motives. Assuming the plan became effective there would be the matter of workable class-room routine, extra teachers, added work to

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Franco Restores Order To Barcelona

(Special to the Daily Mail) BARCELONA, Jan. 27.—Efficiency is the watch word in Barcelona today as General Franco takes over the reins and begins an intensive drive to restore the Capital to order. Insurgent General Arenas has been appointed to supreme command of the city and has commenced a feverish drive to restore all public services to order and to restore the city to normal conditions. An order has been given to the inhabitants to surrender all fire arms. Along the northern Catalanian

Order To Barcelona

border near the French town of Perpignan tens of thousands of Loyalist refugees are congregating crossing into French territory beneath a steady drizzle of rain symbolic of their shattered hopes. The Loyalist administrative services of the Barcelona government are being re-organized in temporary quarters in various towns of the northern Catalanian province of Gerona. Premier Jules Negrin who is present in person is endeavoring to keep the location of the various administrative centres secret with a view to avoid disruption by insurgent bombing.

Italians Hail Capture of Barcelona

(Special to the Daily Mail) ROME, Jan. 27.—Italy made it plain today that Italians regard the capture of Barcelona as a Fascist victory. Italian students paraded in the street shouting "Down with France." They then paraded to the Palazzo Venezia and called loudly for Mussolini who appeared. Il Duce appeared twice smiling broadly and was greeted with shouts of "Tunisia" and "Corsica" from a tumultuous throng of 50,000 people.

Premier Daladier's stand of no concessions to Italy. The French Chamber of Deputies gave the French Premier a vote of confidence. In his speech yesterday Premier Daladier said, "I have only one worry, the gravity of events. The people of France cannot tolerate whatever the circumstances that her territorial integrity be touched in her North African Empire or that the liberty of her Mediterranean communications be put in danger. Any policy of retreat is ruinous and impossible for us at the present time. It is characteristic that British and French warships are now cruising in the Mediterranean at Spanish Morocco as well as near the Balearic Islands."