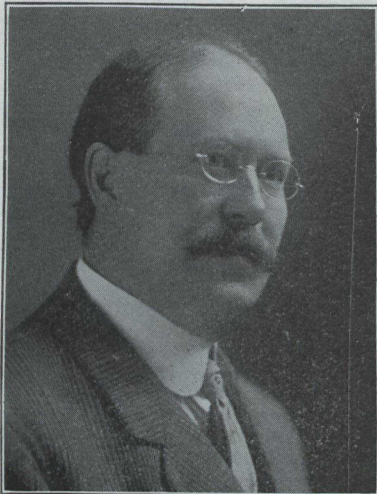


SIR GEORGE CARTIER AND HIS TIMES

By JOHN BOYD.



John Boyd of Montreal in his book on "Sir George Cartier and his Times," has produced a work, not only monumental in size and comprehensive in its scope, but one that will find a place in the libraries as one of the best written biographies produced in Canada. Throughout the work the writer makes the reader feel at home, for he uses language that is easily understood, without losing any of that dignity so necessary to the successful portraying of such a life as Cartier, and at times Mr. Boyd rises to a standard of diction

equal to that of the best historians of the English speaking world. He presents the great French-Canadian as a patriot and a big national figure, but truly says in his preface that "to write the life of Cartier the biographer must write a period of Canadian history." And the biographer has admirably succeeded in giving a vivid picture of the founders of Confederation, of course showing Sir George as the central figure, although he does not seem out of place even with such outstanding personalities as Papineau, Macdonald, Brown and Tupper in the same picture. In working for the common cause, Macdonald and Cartier understood each other thoroughly and played into each other's hands, and, according to Mr. Boyd, the one (Cartier) did most of the spade work, while the brilliant other (Macdonald) did the superstructural work. There was nothing of the selfish egotist about Cartier, so long as the end was attained. He did not seem to care who got the credit, and even when on the consummation of Confederation he refused a C.M.G. as being a lesser title to that of Macdonald, it was because he looked upon the smallness of the reward as a slight to his compatriots—not to himself.

Mr. Boyd has made a feature of Cartier's citizenship; he has, in fact, based the whole of the great man's subsequent career on the many and bitter fights he waged for the rights of citizenship, and for the city of Montreal. He gives in detail how Sir George, recognizing that the growth of a city depends more on its transportation facilities than anything else, secured the first transcontinental railway charter, which was to have its terminal at Montreal, and it was on Cartier's charter that the C.P.R. charter was based. Sir George was instrumental in laying the foundations upon which has been built the magnificent canal system of the Dominion, and no public man has recognized more fully the rights of the municipalities than the subject of Mr. Boyd's book.

In summing up Cartier as a speaker the author says:—"It was his sincerity, frankness and wide knowledge of all subjects and not his delivery, that gave force to Cartier's utterances. He had a poor voice, pitched rather high, with a rasping tone, and some of his mannerisms were peculiar. But if he could lay no claim to oratory, Cartier was an excellent debater. His facts were all marshalled with logical precision and it was upon clear, convincing statements that he depended to sway his auditors. His speeches possessed few, if any flowers of eloquence, but they abounded in information, in a mass of details and were marked by logical clearness and by that spirit of assurance and optimism which was so characteristic of the man."

That such a poor speaker could be so effective in holding the vast audiences as he did, not only in his native province, but in other parts of Canada, and even in England, is a splendid testimonial to Cartier's strength of character, and which the author throughout the book makes a point of. The book is not only well worth reading for its literary merit, but for the vast amount of information, and history round a most interesting period of Canada's existence, that it contains. Mr. Boyd by his "Life and Times of Sir George Cartier" has placed himself in the front rank of Canadian authors.—F. W.

CHANGES IN TORONTO'S ACCOUNTING

A number of Toronto's city officials, including City Treasurer Patterson, and City Auditor Sterling, who recently made a circuit of certain cities of the United States for the purpose of collecting data that might be applied to the reorganization of the accounting system of the Queen City, have made their report showing the proposals suggested as a result of the tour, a copy of which we would suggest other municipalities studying if only for the valuable suggestions contained.

Chief among the proposals is the request that "it shall be the duty of the City Treasurer to estimate the revenue for the year, for the purpose of submission to the annual estimate, and that the estimate of that officer shall not be varied by the Board of Control."

Regarding the accounting system, it is urged that the several departments be instructed to submit to the City Auditor for approval a standard classification of all accounts to be detailed as the object of expenditure.

To arrange for detail and cost accounting on a standard basis, in order to provide proper comparative costs.

The proper control of all appropriations with a view to obviating overdrafts and unauthorized expenditures.

The report also states that "the Audit Department should establish and keep a proper appropriation and liability ledger, thus establishing control over all expenditures or incurred liabilities, as against various appropriations."

"In order to properly safeguard the city's interest in this respect, all materials and supplies should be handled through a proper stores system, so that thorough inspection as to quantity and quality may be obtained. This is the only safe and recognized method."

"Materials and supplies having been carefully checked and inspected, the passing of the account for payment readily receives a proper audit by passing through the department securing the supplies, and is checked by the Audit Department before payment, as to price, etc."

"That additional store yard sites be purchased, with railway facilities and proper equipment for storing and handling, so that an inspection can be operated in connection with the same, to ensure the receipt of both the quantity and quality of materials and supplies."

"That proper store ledgers, issue sheets and material received sheets, etc., be installed."

"To systematize the preparation and payment of payrolls, to provide against the padding of same, and to protect the city by providing means to secure audit as to payment of wages to the individual."

"The payment of the amount of wages should, however, be covered by the issuance of a paymaster's check, and not paid in cash as at present."

"The preparation of the estimates for the year, under general and sub-heads, to be arranged and standardized."

OUTREMONT, P. Q.

In the special article on Outremont which appeared in the last issue of the Journal, in giving the list of officials the writer inadvertently missed out the names of the auditors who are, F. W. Sharpe, C.A., and T. Coutts Milne, C.A., of the firm of Messrs. Sharpe, Milne and Co., Accountants, Montreal.

(Continued from page 98.)

REVELSTOKE, B.C.

Replying to your letter of the 29th ult., I beg to say as follows:—

Finance.—Up to the present we have had no trouble financing our city, as the Molsons Bank has allowed a loan of \$25,000 on taxes, which we hope will cover our needs. We have also \$12,500 Debentures not sold, which belongs to the General Fund, as we have completed the work without any loan from the bank, and about \$4,000 belonging to another debenture issue which was also spent from the General Fund. Should we get a consistent price for these, we consider we will be able to do our financing for the current year.

Unemployment.—There are quite a number of unemployed in the City, but it appears many of them have left for the larger centres. We are looking forward to some work opening up in the spring before we will have to adopt any method of assistance.

Charities.—We have not given as much assistance as usual owing to the fact that there is a local relief society financed by subscriptions, who has taken this matter in hand.

W. A. GORDON, City Clerk.