

The Toronto World

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THE WORLD.

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THE WORLD OUTSIDE.

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AUDIT ACT IS WEAK.

When a public official in the prime of life surrenders an honorable and remunerative office simply because he is refused facilities for protecting the public interest, the people of Canada have cause for apprehension. From the standpoint of his own personal interests, there is no reason why J. Lorne Macdonnell should not continue in the office which he has dignified for twenty-five years. The amendments to the audit act which he asks for would not add a dollar to his income; they would supply him with no patronage; they would confer upon him no semblance of political prestige. These facts are a sufficient answer to the hackneyed charge that Mr. Macdonnell is trying to set himself up as a dictator. His plain, unselfish purpose is to be placed in a position that will enable him to protect the country against extravagance and scandal. Power and office have their advantages. These duties are surely the fundamental functions of the office of auditor-general. When Auditor-General Macdonnell says he is not invested with sufficient authority to do what the country expects of him, why should the further authority be refused?

In theory the auditor-general is under the control of the Dominion Parliament. In practice he is under the control of any minister of the crown with whom he comes in conflict. The auditor-general is told that he may appeal to the treasury board, which is the procedure in England. This is nominally true, but the minister of finance is the one who really controls the treasury board in Canada and the treasury board in England. In Canada, the treasury board is composed of members of the cabinet. In England it is composed of officials. The anomaly of the appeal to the treasury board in this country is the fact that the very minister who is appealing against the decision of the auditor-general may sit in judgment on his own case.

The treasury board at Ottawa is composed of six members of the crown, four of whom are the prime minister, the minister of finance, the minister of public works and the minister of railways. Two of these ministers, it will be seen, are in control of the two great spending departments, in which irregularities are most likely to occur. What a farce it is that the minister of railways and the minister of public works, who are bound to come into frequent collision with the auditor-general, should have one-third of the voting strength of the treasury board on questions of appeal? The auditor-general is not permitted to attend the meetings of the treasury board. Appeals are argued behind his back, and decisions given without stating any reasons therefor.

Is not a security whatever for the country in this much-talked-of treasury board. This statement needs no further proof than the fact that the score of appeals taken to the treasury board since 1896 only four were decided in favor of the auditor-general. These four cases were comparatively unimportant, and in each of them, curiously enough, the auditor-general's ruling was upheld on the advice of the late Sir Oliver Mowat, who then minister of justice. From the time that Sir Oliver Mowat gave up the portfolio of justice there has not been a single favorable decision to cheer the path and strengthen the arm of the auditor-general.

Canada is asked to place all kinds of confidence in the sufficiency of the present audit act because it is modeled after the English audit act. The English audit system is far from perfect. It is not up to the standard of the Canadian system, but the controller and auditor-general in England has not the difficult cases to deal with which are common in Canada and the United States.

In England large amounts of money are spent under the credit system, but these issues of credit are carefully supervised and the auditor-general sees that the money does not go out until he is satisfied, as to the purposes for which it is to be applied. Credits were issued in Canada last year to the amount of \$50,000,000 without any such safeguards. Auditor-General Macdonnell asks, with good reason, that these credits shall be drawn only for specified purposes and subject to such limitations as the auditor-general or the deputy minister of finance think it necessary to impose.

The United States has an excellent audit system, does not follow the principle that the officials whose accounts or rulings are disputed by the public are to be judged by the court of claims, and they may be finally carried to the supreme court. Under this system the auditors are absolutely independent of the government, and this should be the position of the auditor-general in Canada. Auditing after payment is all right, but it is not enough. Canada requires a more stringent audit act, one that will allow the auditor-general to refuse payment of accounts until he knows they should be paid. Several cases, notably the Davis contract and

TORONTO JUNCTION STOCK YARDS GROW

Manager Hodgson Presents Certain Facts and Figures and Asks for the Support of Cattle Men Throughout the Province.

The Sorel bridge, show that the auditor-general should be something more than a mere clerk to see that accounts are properly balanced. The auditor-general can have no object in resisting an honest claim. It has yet to be shown that J. Lorne Macdonnell held up an account when the circumstances did not warrant him in doing so. If there has been friction with some of the ministers it only shows that the auditor-general is determined to do his duty, whether the way be pleasant or unpleasant. The least the government can do as a measure of justice to Auditor-General Macdonnell is to appoint a committee of enquiry to examine in all their surroundings the defects which have been charged against the present audit account.

INDEPENDENT JOURNALISM.

The Toronto Examiner says that "in his better moments that eminent publicist and constitutionalist, Dr. Goldwin Smith, writes in the most instructive manner." This compliment is the introduction to a quotation from the By-stander, upholding the Dominion government in the Dunsmuir case. The "better moments" of By-stander, in the opinion of partisans on both sides, are those in which he says something with which that partisan agrees. When he is criticizing the Ontario government, he is doubtless at his worst. In the Examiner's opinion, As the majority of people are partisans, either on politics, or religion, or imperialism, or anti-imperialism, their views of independent journalism vary accordingly. The independent journal is the one that agrees with them.

The Teeswater News says that the question is sometimes asked why independent newspapers are unfriendly to the government of the day. The answer it gives is, that they are not unfriendly, but that a government is always more open to criticism than an opposition. It is always doing something, and as it shares the imperfection of all human arrangements it must do some things that are wrong. An opposition can choose its own ground. It has no executive duties; it has simply to declare itself on questions of public policy, and to take part in legislation. There is nothing unfair in the fact that a greater share of criticism falls on the government than on the opposition. Greater pressure can always be brought to bear to prevent the expression of independent opinion on government policy than on a paper in opposition. The government has means of exercising discipline over its followers, which are not available for members of the opposition.

The compensation for being in the cold shades of opposition is modest. If opposition members and journals fail to avail themselves of this freedom, they throw away the chief advantage of their position. Violent partisanship may be, and often is, displayed by the spokesmen of opposition, but this is because of their own temperament, or because they have a false notion that party loyalty calls for that sort of thing. For those who want freedom, the opposition is the better place.

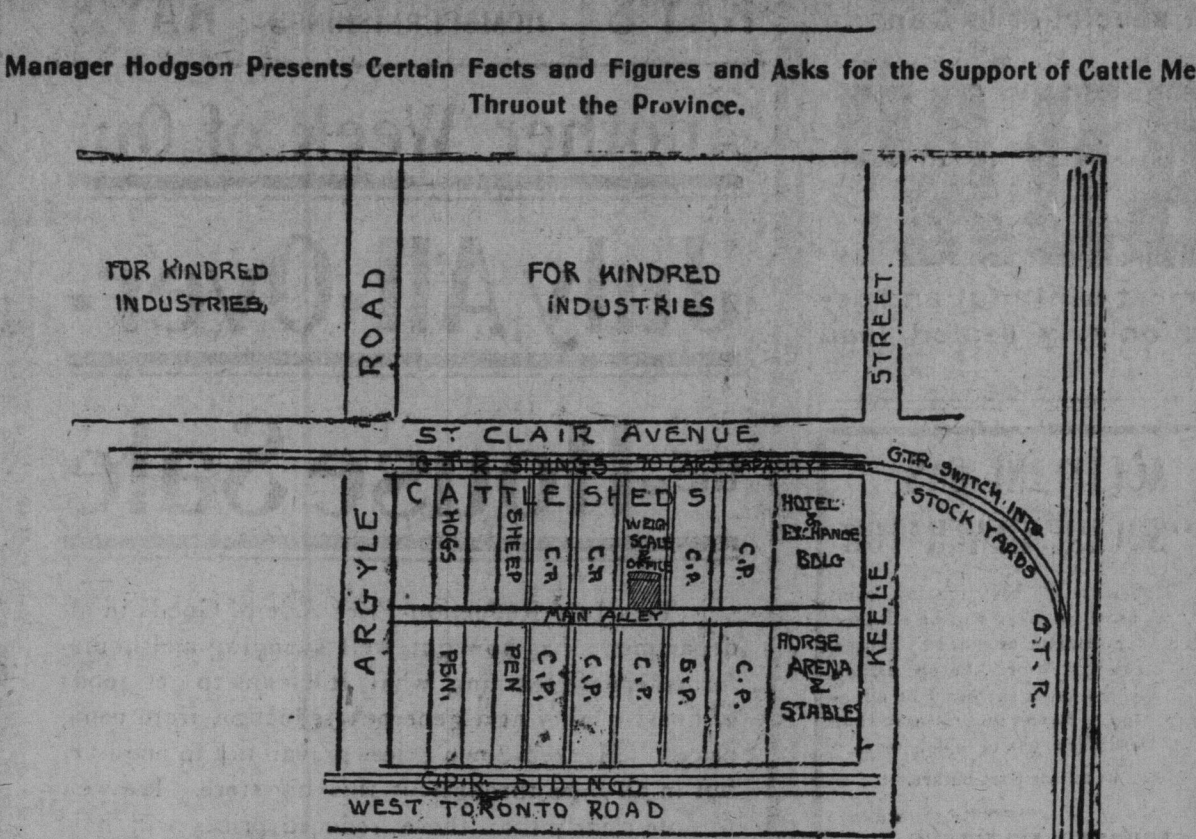
THE EASTERN AWAKENING.

Now that expert opinion in continental Europe is prepared to admit that the ultimate success of Japan in the present war is a contingency which must be described as at least possible, interesting questions arise as to the effect which that result would have upon the relations between the western and eastern nations. This is a circumstance evidently fraught with uncertainty and, in some aspects, momentous issues. For even, the myriads of China may not prove so receptive to occidental influences as the Japanese have moved themselves to be, they may be powerfully stirred by the demonstration that the nation they have hitherto most greatly feared can be met on equal terms by a kindred people of only a tenth of their population. This may easily lead to serious troubles and complications, and prompt an effort to shut themselves again hermetically from the pernicious "foreign devils," who have caused them so much trouble and injury in the past. In their policy of the open door, Japan has announced also to be hers, the possibility of a further development of a Chinese doctrine of passive resistance has been largely overlooked. Much has been said of the "open door" as an aggressive force, but little of the release of China's millions into their original isolation and self-sufficiency.

Also the Russo-Japanese war is the factor making for an upheaval of the relative position of the east and west, others have been at work in the same direction. Of recent years, owing to the relaxation of the bonds of the caste system, Europe has been visited much more frequently than formerly by educated natives of India and other Buddhist communities, as well as by representatives of others of the yellow races. Doubtless these observers have been deeply impressed by the evidences shown them on every hand of the power, resources and armament of European nations. But along with that they have necessarily seen many things which tend to weaken that impression and to fix more deeply in their minds the conviction that their own communities and civilizations cannot be dismissed as effete and inferior in the way Europeans are so prone to do. There was a young Indian, in London, Eng., a talented young Indian, who spent part of his time working in disguise among some of the direct haunts of metropolitan poverty, tramping the streets with women at night, sleeping in the gutter and lying in casual wards and shelters. As a result of her experience she declares that, excluding the dreadful periods of famine, there is not of destitution here in London. Sometimes she has been implored to go as a missionary to India. "Some Englishman asks me to do it, and wonders when I snap round and tell him to go to work at home in his own country." These are the opinions that by-and-by filter down among the natives and inevitably change their whole attitude towards their white rulers. The problem of occidental governments in the east is thus daily becoming more difficult, and calling for the highest qualities of head and heart in those

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Map Showing Location of Toronto Junction Stock Yards and Proposed New Switch.

Above will be seen a plan of the Union Stock Yards, situated at Toronto Junction. These yards are now conceded to be the finest in the Dominion and are not excelled in many respects by those in the large cities of the United States. The premises occupy a block of land 100 acres in extent, and splendid railway facilities are afforded by both the Grand Trunk and C. P. R. Railways. The equipment of the yards is of the highest grade and affords the best facilities for loading and unloading the various classes of stock shipped for sale to wholesale dealers. The Union Stock Yards were first opened for business nearly a year ago, and to be more correct, on July 23, 1903.

Working Under Difficulties. The management had been working under difficulties since the inception of the yards on account of the lack of shipping facilities over the Grand Trunk Railway, which road controls the yards. The present difficulty has just been obviated by the order of the railway commission at Ottawa permitting of a spur line from the main road of the Grand Trunk into the stock yards. The directors of the Toronto Junction enterprise are to be congratulated on the business stability they have shown in catering for so large an industry as the live stock trade which centres at Toronto. The capacity of the yards is 250 cars of cattle, or a total of 5000 head; 90 decks of sheep, or 7000 head, and 50

who are charged with the administration of these old and venerable civilizations.

THIS SHOULD PREVENT A FIRE. Canada Permanent Co. Have Installed Many Safety Devices.

The Canada Permanent Mortgage Corporation have recently installed in their office on Toronto street a main service switch which will enable them to shut off the electric current in any part of the building during the progress of a fire. There are two switches, one controlling the wires in the office, the other the wires serving the fire alarm in the building. This apparatus was installed by H. F. Strickland, during the progress of a fire the fire alarm is frequently handicapped by the electric current running through the building carrying the electric light, and the installation of the main service switch will enable them to shut off the current in the building in which the fire is burning. The Canada Permanent Mortgage Corporation has one of the best fire-fighting equipments in the city, and the building is protected by still further protection. It is provided with a fire curtain on the side and back windows and the glass in the skylights will be replaced with a fireproof material. The building is designed to protect the building from falling embers from adjoining buildings. The company will put in a fireproof connection for standpipes and hoses, there being one line on each floor and two in the basement. The fireproof doors between the various rooms will be put in fireproof frames. The building is a most profitable breeding place for many have taken great precaution to prevent any danger in that direction. Another service switch will be put in to protect the power wires. These will be put in iron pipes running down the outside of the building as well as being cut off on the outside as well as on the inside. Fire pails will be placed on each floor, or, in default, some up-to-date powder extinguishers. In this preparing for a possible contingency, the Canada Permanent Mortgage Corporation has set an example which will doubtless be followed by other companies. W. R. Brock's big store the sprinkling apparatus worked well until the tanks on the roof of the building became exhausted and there were no means to hand to replenish them. The Siamese connection which the Canada Permanent Mortgage Company will install is designed to provide means for the refilling of the water tanks by steam engines.

IMPERIAL BANK'S NEW BILLS.

Those of Larger Amounts Will Be of Unfamiliar Size.

A new series of notes for the Imperial Bank of Canada have just been engraved in England and will be put in circulation in due time. The \$100, \$50 and \$20 denominations will be almost the same width of those now in use, but the \$10 note will be narrower. The \$100 note will be green and yellow, the \$50 note pink and yellow, the \$20 note blue and yellow. The notes will be replaced with a fireproof material. The building is designed to protect the building from falling embers from adjoining buildings. The company will put in a fireproof connection for standpipes and hoses, there being one line on each floor and two in the basement. The fireproof doors between the various rooms will be put in fireproof frames. The building is a most profitable breeding place for many have taken great precaution to prevent any danger in that direction. Another service switch will be put in to protect the power wires. These will be put in iron pipes running down the outside of the building as well as being cut off on the outside as well as on the inside. Fire pails will be placed on each floor, or, in default, some up-to-date powder extinguishers. In this preparing for a possible contingency, the Canada Permanent Mortgage Corporation has set an example which will doubtless be followed by other companies. W. R. Brock's big store the sprinkling apparatus worked well until the tanks on the roof of the building became exhausted and there were no means to hand to replenish them. The Siamese connection which the Canada Permanent Mortgage Company will install is designed to provide means for the refilling of the water tanks by steam engines.

Everyone Going to New York.

Great interest is being displayed in New York Central excursion to New York City, July 14th, good 15 days, with privilege of trip on Hudson River steamers between Albany and New York. See Louis Drago, 1-12 Yonge street, Toronto.

CHARLES WRIGHT KICKED P. C. CURRY AND THOMAS RILEY TOOK 30 CENTS.

Charles Wright kicked P. C. Curry and Thomas Riley took 30 cents. The police were called out to deal with a disturbance in the Central Hotel. John J. Cooke is the latest depositor to enter suit against A. M. Ames Co. for unpaid balance of \$40,000 for a defective pavement.

John Yates, a Cripple, Living in the House of Industry, Hit Another Immigrant Named Swafford, who He Said stole Milk. Yates Will Serve a 30-day Term.

During the six months ending June 30, 1903, the House of Industry, which is a charitable institution for the care of the poor, was visited by a number of immigrants. One of these was John Yates, a cripple, living in the House of Industry, who hit another immigrant named Swafford, who he said stole milk. Yates will serve a 30-day term.

Wm. Tomlin, 107 East King Street, sold a number of hides to John Hallam, who says he bought them from a market breeder and was allowed a week in which to find him.

The seventh conference of charities and benevolent societies in London on Wednesday, Thursday and Friday, July 7, 8 and 9, will be held at the Victoria Hotel. Among the subjects for consideration will be "Charity Organization," "Relief of the Poor," "The Problem of Pauperism," "The Problem of the Defective Class," "The Problem of the Unemployed," and "County House of Refuge."

Armand Ralonde, Montreal agent for the Boston & Maine Railway, was in town yesterday on his way home from Meskoka.

St. Archibald and Lady Edmondstone of Scotland, accompanied by the Hon. Caroline Roche, were in the city yesterday. They are touring the world and are returning home from Japan.

Try our mixed wood—special price for one week. Telephone Main 131 or 122. P. Burns & Co.

T. EATON CO. LIMITED

Early Closing Notice: During July and August Store Closes on Saturdays at 1 p.m.; other days 5 p.m.

July and August Sale News

Men's Clothing of Smart Summer Stylishness

Men may like to feel loose and comfortable in Summer. But they never lose sight of the stylish cut of their clothes. Neither do our tailors in making them—give them that smart, stylish appearance that is prized by the most up-to-date dressers. See them inside Queen Street entrance.

Men's Raincoats, in dark grey and fawn English cravattes, made in long, loose box back style, with vertical pockets and plain sleeves, sizes 34 to 46. Regular \$10.00. Sale price \$7.50.

Men's Cream Worsted Suits, made in plain cream and cream with narrow silk stripe, single and double-breasted style, satin piped seams, washable pearl buttons, trousers made with belt of same material. Regular \$10.50. Sale price \$7.50.

Boys' Wash Suits, in red, also striped patterns of American zephyrs, Buster Brown or Russian lar \$1.00. July and August Sale Monday. Regular \$1.50. Sale price \$1.00.

Children's Two-piece Kilted Suits, in neat, narrow striped blue and white galles, large sailor collar on blouse, trimmed with braid, plated shirt, sizes to 15 from 14 to 4 years. Regular \$3. July and August Sale Monday. Regular \$5.00. Sale price \$3.50.

Men's Summer Suits, coats and trousers only, made of a nice light weight home-spun tweed, coats unlined, single-breasted style; trousers made with straps for belt; sizes 34 to 44. Regular \$7.50. Sale price \$5.49.

Men's 2-piece Summer Suits, made of brown, snow-flecked homespun tweed, single-breasted unlined coats; sizes 34 to 44. Regular \$8.00. Sale price \$5.69.

Umbrellas For Men, Women and Children. Children's Parasols. It is not often you get something neat and nice at this price; July and August sale price, each. Regular \$1.50. Sale price \$1.00.

Men's Umbrellas, 25-inch, Congo handles, steel frame, Austrian cloth; usually sold for \$1.00; July and August sale price, each. Regular \$1.50. Sale price \$1.00.

Ladies' Umbrellas, 25-inch, covering, 23-inch, 8 ribs, bone and pearl handles, steel frame, well made; July and August sale price, each. Regular \$1.50. Sale price \$1.00.

Men's Linen Handkerchiefs. Men's Pure Irish Linen Handkerchiefs, hemstitched edges, assorted widths, imported direct from Ireland in semi-laundered condition, thus saving additional cost in boxing, ribbons, duty, etc.; regular 12-12 each; July and August sale price \$4.50. Sale price \$3.50.

Boat Laces. Mohair Boot Laces, 40 inches long, suitable for either ladies' or gentlemen's boots; regular 10c per pair; July and August sale price, each. Regular \$1.50. Sale price \$1.00.

A List of Specials From the Men's Furnishings

All New Goods and Stylish Effects

Men's Silk and Satin Four-in-Hand Neckties, made from fine quality silk, satin lined, choice selection of patterns, in stripes and figures, in up-to-date colors. Regular 25c. July and August Sale Monday. Regular \$1.50. Sale price \$1.00.

Men's Fine Wool Jersey, imported make, 2-inch collar, close ribbed cuffs, in plain navy blue; sizes 34 to 40 inches. Regular \$1.25. July and August Sale Monday. Regular \$1.50. Sale price \$1.00.

Men's Drill Working Shirts, black with small white stripes, buttoned stitched seams, strong and durable; all sizes, 14-12 to 17 inches. Regular \$1.00. July and August Sale Monday. Regular \$1.50. Sale price \$1.00.

Men's Fine Scotch Zephyr Neglige Shirts, laundried neckband, cuffs attached or separate; medium colors, in neat fancy stripes; all sizes, 14 to 17-1/2 inches. Regular price 75c. July and August Sale Monday. Regular \$1.50. Sale price \$1.00.

Men's Double-breasted Bathing Undershirts, Shirts and Drawers, French made, close ribbed cuffs and ankleless sizes, 34 to 44 inches. Regular price 35c. July and August Sale Monday. Regular \$1.50. Sale price \$1.00.

Men's Flannellette Night Robes, collar attached, robe pockets and pearl buttons, double stitched seams, in pink and blue. Regular price 47c. July and August Sale Monday. Regular \$1.50. Sale price \$1.00.

Big Reductions in Odd Pieces of Furniture

1 Mahogany Cellarette, regular price \$50, July and August sale price \$25.00.

1 Weathered Oak Hall Seat, regular price \$45.00, July and August sale price \$35.00.

1 Mahogany English Chair, regular price \$35.00, July and August sale price \$25.00.

1 Mahogany English China Cabinet, regular price \$175, July and August sale price \$125.00.

2 Mahogany English Writing Desks, regular price \$15, July and August sale price \$10.00.

1 Mahogany English Centre Table, regular price \$40, July and August sale price \$30.00.

1 English Mahogany Writing Desk, regular price \$110, July and August sale price \$80.00.

1 Mahogany English Card Table, regular price \$110, July and August sale price \$80.00.

1 Mahogany English 3-Place Parlor Suite, regular price \$145, July and August sale price \$100.00.

1 Mahogany Sheraton 3-Place Parlor Suite, regular price \$50, July and August sale price \$35.00.

1 Mahogany Bedroom Suite, three pieces, regular price \$235, July and August sale price \$180.00.

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1 Oak Extension Table, regular price \$16, July and August sale price \$12.00.

1 Oak Dining Table, regular price \$175, July and August sale price \$125.00.

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