The Weekly Mail.

TORONTO, FRIDAY, FEB. 9, 1877.

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THE WEEKLY MAIL.

## THE PUBLIC ACCOUNTS.

Say the *Globe* a problem demanding vast reasoning powers, such as, "Extract" solid comfort from the defeat of Mr. J. "D. Edgar in South Ontario," and it will work out the correct solution, viz., "As Mr. Gibbs' majority was only 64, "therefore 224 votes cast the other way "would have elected J. D., hence a "moral victory for the Party," with great promptness and despatch. But set it a common "sum" in arithmetic, calculated to discredit its political friends, and the organ evinces a marvellous ignorance of the most elementary rules.

The other day, for instance, in discussing the Ontario surplus question, we modestly quoted the axiom that he who spends more than his income cannot probably add to the balance at his banker's. We said, in effect, that the surplus when Sandfield Macdonald went out in 1872, being $3,800,000, and his successors up to 1876 having spent more than the annual revenue, the surplus at the present moment must of necessity be less than $3,800,000. The *Globe* denies that the surplus was $3,800,000 in 1871, and denies, too, the truth of the principle enunciated in this connection.

It would be a vain task to attempt to support that principle by argument, because no sane man would deny that might throw upon a self-evident proposition, the organ would, under the circumstances, continue to argue the contrary. But there is another way of dealing with this surplus matter, and a good one too.

First let us arrive at the amount of the surplus when the "Reform" Party took office in December, 1871. We say it was $3,800,000; the *Globe* says it was "certainly very much less than that." Our authority for the statement, but waiving them, we find that the *Globe* of February 27th, 1872, in writing on this very question, held that the surplus on the 31st December, 1871, was as follows:

| | |
|---|---|
| Invested on Deposit | $3,527,979 |
| Cash at Current Account | 272,985 |
| Total | $3,810,964 |

The organ went on to congratulate its friends on having fallen heir to so comfortable a sum. Therefore the *Globe* our authority for putting the surplus that Sandfield left at $3,800,000. Now let us see what it was according to our contemporary at a later period. In the *Globe* of the 21st February, 1874, will be found a full report of the Thorburn financial statement of the day before, in which that gentleman places the surplus on the 1st January of that year, as follows:

| ASSETS. | |
|---|---|
| Dominion Securities | $2,747,935 |
| Bank Investments | 1,000,000 |
| Drainage Debentures | 33,949 |
| Cash on Hand | 777,546 |
| Increase in value of Securities | 220,000 |
| | $4,779,431 |
| MUNICIPAL LOAN FUND. | |
| Total Debt | $1,830,132 |
| Canada Central claim | 536,299 |
| | $1,273,833 |
| 15 p. c. Discount | 191,075 |
| | 1,082,764 |
| Total Assets | $6,089,195 |
| LIABILITIES. | |
| Railway Aid Fund | $1,100,572 |
| Sinking Fund | 200,000 |
| | $1,300,572 |
| Municipal Loan Fund—Payable to Municipalities | 3,118,726 |
| Total Liabilities | $4,419,308 |
| Surplus on 1st January, 1874, according to Mr. Crooks | $1,642,887 |

The *Globe* must therefore admit (our contemporary may deny axioms and self-evident propositions, but it is bound to accept its own columns and its own friends as good authority) that from the 31st December, 1871, to the 31st December, 1873, that is in the first two years of "Reform" rule, the surplus had been reduced from $3,800,000 to $1,600,000, a reduction of $2,150,000. But returning to the fact that on the 31st December, 1873, the surplus was $1,642,887, we give the total receipts and expenditures since then:

| | Receipts. | Expenditure. |
|---|---|---|
| 1874 | $3,448,000 | $3,371,000 |
| 1875 | 3,320,000 | 3,604,000 |
| 1876 | 2,820,000 | 3,115,000 |
| | $9,254,000 | $10,090,000 |

and ask the *Globe* how it is possible under such circumstances for the surplus of the 31st December, 1873, to have been increased to $4,800,000 at the end of 1876, as it claims, or indeed to have been increased at all?

Here, out of its own columns respecting the surplus at the end of 1871, on the authority of Mr. Crooks as to the Surplus at the end of 1873, and according to the Public Accounts since then, we think we furnish the *Globe's* assertion that the surplus is larger now than it was at the close of Sandfield's career, and, what is of more importance, demonstrate at the same time the truth of the immortal principle which our contemporary has boldly challenged, to wit, that he who spends more than his income cannot possibly add to the balance at his banker's.

It is true that Mr. Crooks claims that the surplus at the end of last year was $4,800,000, but unlike the organ, the Treasurer does not for a moment pretend that this proves that he has increased the Sandfield surplus by a million dollars. On the contrary he admits, although not very unwillingly, that he has included in his surplus, items which were not included in the Sandfield surplus, although they are numerous both and were just as much cash then as now. These items embrace Trust Funds to the amount of nearly $3,000,000, Ontario's supposed share of the Ottawa library, $100,000, and other smaller sums, which were never regarded as cash until the surplus of 1871 had all but disappeared under the manipulations of the Party of Economy. Let the *Globe* henceforth imitate the Treasurer, and reluctantly tell the truth in this matter. Above all things, let it never again seriously contend that a man may live largely beyond his inheritance.

There are one or two minor matters connected with the Public Accounts on which we differ from our profound contemporary, and the prosecution of a settlement of our differences are remote. For instance, how is it possible for one who read the *Globe's* fierce onslaughts on the so called extravagance of the Sandfield Macdonald Administration respecting the magnitude of the salaries under Civil Government, to reconcile its course then with its attempt to support a set of "Reform" Government which has increased the salaries from $103,910 in 1871 to $144,886 in 1876?

Or taking up the *Globe* of the Sandfield years, and reading there that the member's indemnity of $400 per session was large enough in all conscience, what are you driven to think when you find the same journal contending that the best of its friends the increase of the indemnity, first, to $600, and then to $900?

Or looking back at the *Globe's* oft-repeated assertion that a salary of $4,000 for the Lieutenant-Governorship and $2,500 for the ministry of his colleagues was more than enough, can you believe in its honesty when you see it supporting a Mowat administration at $5,500 a year and his colleagues their $4,500?

Or how can you reconcile the *Globe's* earnest advocacy of the tender system in public works, with the fact that it supports the Government in handing over enormous contracts to their friends without asking for tenders, or even binding them to their own lists of charges? The Sandfield Macdonald Government, for instance, undertook to build the Central Prison for $125,000, but under "Reform" auspices it has already cost on capital account no less than $429,000. And no small portion of this vast excess was wasted on contracts like Mr. Nathan Dickey, who obtained enormous jobs at their own prices. Again, the Public Accounts Committee has just unearthed the fact that during 1874, 1875, and 1876, Mr. Robert Jaffray drew from the Treasury $22,000, and Mr. R. H. Ramsay, another stern and uncompromising enemy to bribery and corruption, $19,000, for groceries and flour which they supplied at their own prices, and without inspection, to the Government works, two hundred miles north of their respective stores.

It is this system of jobbery, of rewarding politicians by giving them control of immense sums of public money without contract or fixed rates of charges, that has led the Government into an extravagant method of expenditure, which the last Provincial Auditor could not refrain for an instant, The House, since Confederation to the present day, has, as a rule, voted money appropriations correctly, but in disbursing them the Government has abandoned not only the excellent principles which used to be the Opposition, but the ordinary business principles which for his own security every man of sense adopts in paying out his own money.

## EXPORT OF CATTLE AND HORSES.

Elsewhere in to-day's issue we reprint a letter from the London *Times*, which, on what the editor of the leading journal characterises as "a very important subject," We cannot fail to recognize in the initials of the writer a gentleman whose familiarity with the questions under discussion is further to many of our readers; and it may turn out to be of incalculable importance to this country that the attention of the great English public should be directed, as it only can be by access to the columns of the Thunderer, to what promises to be a new capability of this colony. Leaving "T. C. P." to deal with details we would here simply call the attention of the readers of his letter on this side of the Atlantic to the ultimate object which we have reason to know he has at heart, and of which we shall be surprised if we do not soon see some discussion on the other side. The present generation of Canadians has grown up since it was the custom for English heads of families to emigrate to this country bringing with them capital sufficient for the settlement of their sons, that of what "T. C. P." calls "a peasant "squiracrhy" and rather more economical than that of the English country gentleman. But so it was some forty years ago, when large Crown grants of uncleared land, eminently suited for the new settlers, were an attraction which studded this Province with English homesteads. We should be falsifying history if we attempted to say that this emigration was an unmixed blessing to those who came out here. Under the trials incident to that period of our civilization, improvidence lost their capital and not infrequently their lives. There are not a few cases in which the farm has descended from the improvident master, of whom it might verily be said that his last end was worse than his first. Thence the England went the rumour that while the price of whiskey made Canada a dangerous place for the settlement of gentlemen, it afforded no scope for the profitable employment of parental capital, in those walks of life large enough for sons and their cadets. Almost simultaneously, there reached England reports of the great pastoral country of Australia, and further tempted by the adventitious attractions of the gold fields, emigrants with capital embarked for those whose prows were pointed to the Southern Cross. New Zealand, too, put in its claim to the gentleman-settlement, and Canada's share of that sometimes profitless article was confined to those whom the comparative cheapness of their outfit brought here in search of indoor work, that in most instances they very ignorantly of, and in many positively disqualified for. With the enormous advantages which propinquity to England gives to the Province, in disbursing them the Government has abandoned not only the excellent principles which used to be the Opposition, but the ordinary business principles which for his own security every man of sense adopts in paying out his own money.

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## POLITICAL TRADEMEN.

The evidence of Mr. Burgoyne, Superintendent of Colonization Roads, taken before the Public Accounts Committee last week, completes the case against the Administration and Mr. Robert Jaffray, the political grocer.

It will be remembered that Mr. Jaffray was allowed to supply groceries for the Government works north of Peterboro' in 1874, 1875, and 1876, not upon regular yearly tenders, or after competition with other grocery houses, but upon a tariff of prices fixed by himself. Now, it is not to be supposed that a price list furnished the Public Works Department in the first-named year, which price list was evidently based upon his knowledge of the wants of the Department, and which the Departmental Accountant, that "Jaffray was to have the job if his prices were as low as those of other grocers."

This price list (printed with very low, in some cases absurdly low, minimum rates, with the object of reducing the competition to the Government agent, vice respecting prices) was as annexed:

| | | |
|---|---|---|
| Syrup, per gallon | 50 c. | 50 c. |
| Molasses, per gallon | 50 c. | 50 c. |
| Rice | 6½ c. | 6½ c. |
| Sugar, yellow | 8½ c. | 8½ c. |
| Sugar, C. | 9½ c. | 9½ c. |

But Mr. Jaffray's list of prices was one thing and Mr. Jaffray's list of charges another, the latter during the three years being as annexed:

| | | | |
|---|---|---|---|
| 1874 | 12 to 25c | 25 to 30c | 7 c. |
| 1875 | 12½ | 25 to 30 | 7 c. |
| 1876 | 12½ | 25 to 30 | 7 c. |

Hence it will be seen that the average of Jaffray's profit exceeded the average of his list of prices as follows:

EXCESS OF CHARGES OVER AVERAGE OF PRICE LIST.

| | Syrup. | Tea. | Rice. | Sugar. | Sugar. |
|---|---|---|---|---|---|
| | Per gal. | Per lb. | Per lb. | Per lb. | Per lb. |
| 1874 | 100c | 12½c | 19½ | 16½ | 8c |
| 1875 | 100c | 12½c | 19½ | 16½ | 8c |
| 1876 | 100c | 12½c | 19½ | 16½ | 8c |

It will be seen also that in the case of syrup, soap, and sugar, Mr. Jaffray was not only charged far in excess of the average of his price list, but actually in excess of the tariff itself!

The Department in 1874 obtained price lists from six Toronto firms and actually knew that it was paying Mr. Jaffray far more during each of these three years than at least four of these six firms were willing to sell for, and it is known further, for it is apparent, that if tenders had been publicly called for, or even taken in a fair manner, the prices of the large supply houses in Lindsay and Peterboro' would have been at least as low as the lowest of the six Toronto firms, while their proximity to the works would have given them a decided advantage. The price lists obtained from the six Toronto firms, together with the average of the prices charged by Mr. Jaffray, are given below:

| | | | |
|---|---|---|---|
| 1. Jaffray | 29 | 27 | 8 |
| 2. Gillespie & Co. | 25 | 25 | 7 |
| 3. Smith & Co. | 25 | 27 | 8 |
| 4. Gillespie & Co. | 25 | 27 | 8 |
| 5. Smith & Co. | 25 | 27 | 8 |
| 6. Jaffray | 25 | 27 | 8 |
| 7. Gillespie & Co. | 25 | 27 | 8 |
| 8. Gillespie & Co. | 25 | 27 | 8 |
| 9. Smith & Co. | 25 | 27 | 8 |
| 10. Jaffray | 25 | 27 | 8 |
| 11. Gillespie & Co. | 25 | 27 | 8 |
| 12. Smith & Co. | 25 | 27 | 8 |
| 13. Jaffray | 25 | 27 | 8 |
| 14. Gillespie & Co. | 25 | 27 | 8 |
| 15. Smith & Co. | 25 | 27 | 8 |
| 16. Jaffray | 25 | 27 | 8 |
| 17. Gillespie & Co. | 25 | 27 | 8 |
| 18. Smith & Co. | 25 | 27 | 8 |
| 19. Jaffray | 25 | 27 | 8 |
| 20. Gillespie & Co. | 25 | 27 | 8 |
| 21. Smith & Co. | 25 | 27 | 8 |
| 22. Jaffray | 25 | 27 | 8 |
| 23. Gillespie & Co. | 25 | 27 | 8 |
| 24. Smith & Co. | 25 | 27 | 8 |
| 25. Jaffray | 25 | 27 | 8 |
| 26. Gillespie & Co. | 25 | 27 | 8 |
| 27. Smith & Co. | 25 | 27 | 8 |
| 28. Jaffray | 25 | 27 | 8 |
| 29. Gillespie & Co. | 25 | 27 | 8 |
| 30. Smith & Co. | 25 | 27 | 8 |
| 31. Jaffray | 25 | 27 | 8 |
| 32. Gillespie & Co. | 25 | 27 | 8 |
| 33. Smith & Co. | 25 | 27 | 8 |
| 34. Jaffray | 25 | 27 | 8 |
| 35. Gillespie & Co. | 25 | 27 | 8 |
| 36. Smith & Co. | 25 | 27 | 8 |
| 37. Jaffray | 25 | 27 | 8 |
| 38. Gillespie & Co. | 25 | 27 | 8 |
| 39. Smith & Co. | 25 | 27 | 8 |
| 40. Jaffray | 25 | 27 | 8 |
| 41. Gillespie & Co. | 25 | 27 | 8 |
| 42. Smith & Co. | 25 | 27 | 8 |
| 43. Jaffray | 25 | 27 | 8 |
| 44. Gillespie & Co. | 25 | 27 | 8 |
| 45. Smith & Co. | 25 | 27 | 8 |
| 46. Jaffray | 25 | 27 | 8 |
| 47. Gillespie & Co. | 25 | 27 | 8 |
| 48. Smith & Co. | 25 | 27 | 8 |
| 49. Jaffray | 25 | 27 | 8 |
| 50. Gillespie & Co. | 25 | 27 | 8 |
| 51. Smith & Co. | 25 | 27 | 8 |
| 52. Jaffray | 25 | 27 | 8 |
| 53. Gillespie & Co. | 25 | 27 | 8 |
| 54. Smith & Co. | 25 | 27 | 8 |
| 55. Jaffray | 25 | 27 | 8 |
| 56. Gillespie & Co. | 25 | 27 | 8 |
| 57. Smith & Co. | 25 | 27 | 8 |
| 58. Jaffray | 25 | 27 | 8 |
| 59. Gillespie & Co. | 25 | 27 | 8 |
| 60. Smith & Co. | 25 | 27 | 8 |
| 61. Jaffray | 25 | 27 | 8 |
| 62. Gillespie & Co. | 25 | 27 | 8 |
| 63. Smith & Co. | 25 | 27 | 8 |
| 64. Jaffray | 25 | 27 | 8 |
| 65. Gillespie & Co. | 25 | 27 | 8 |
| 66. Smith & Co. | 25 | 27 | 8 |
| 67. Jaffray | 25 | 27 | 8 |
| 68. Gillespie & Co. | 25 | 27 | 8 |
| 69. Smith & Co. | 25 | 27 | 8 |
| 70. Jaffray | 25 | 27 | 8 |
| 71. Gillespie & Co. | 25 | 27 | 8 |
| 72. Smith & Co. | 25 | 27 | 8 |
| 73. Jaffray | 25 | 27 | 8 |
| 74. Gillespie & Co. | 25 | 27 | 8 |
| 75. Smith & Co. | 25 | 27 | 8 |
| 76. Jaffray | 25 | 27 | 8 |
| 77. Gillespie & Co. | 25 | 27 | 8 |
| 78. Smith & Co. | 25 | 27 | 8 |
| 79. Jaffray | 25 | 27 | 8 |
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| 81. Smith & Co. | 25 | 27 | 8 |
| 82. Jaffray | 25 | 27 | 8 |
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| 93. Smith & Co. | 25 | 27 | 8 |
| 94. Jaffray | 25 | 27 | 8 |
| 95. Gillespie & Co. | 25 | 27 | 8 |
| 96. Smith & Co. | 25 | 27 | 8 |
| 97. Jaffray | 25 | 27 | 8 |
| 98. Gillespie & Co. | 25 | 27 | 8 |
| 99. Smith & Co. | 25 | 27 | 8 |
| 100. Jaffray | 25 | 27 | 8 |
| 101. Gillespie & Co. | 25 | 27 | 8 |
| 102. Smith & Co. | 25 | 27 | 8 |
| 103. Jaffray | 25 | 27 | 8 |
| 104. Gillespie & Co. | 25 | 27 | 8 |
| 105. Smith & Co. | 25 | 27 | 8 |
| 106. Jaffray | 25 | 27 | 8 |
| 107. Gillespie & Co. | 25 | 27 | 8 |
| 108. Smith & Co. | 25 | 27 | 8 |
| 109. Jaffray | 25 | 27 | 8 |
| 110. Gillespie & Co. | 25 | 27 | 8 |
| 111. Smith & Co. | 25 | 27 | 8 |
| 112. Jaffray | 25 | 27 | 8 |
| 113. Gillespie & Co. | 25 | 27 | 8 |
| 114. Smith & Co. | 25 | 27 | 8 |
| 115. Jaffray | 25 | 27 | 8 |
| 116. Gillespie & Co. | 25 | 27 | 8 |
| 117. Smith & Co. | 25 | 27 | 8 |
| 118. Jaffray | 25 | 27 | 8 |
| 119. Gillespie & Co. | 25 | 27 | 8 |
| 120. Smith & Co. | 25 | 27 | 8 |
| 121. Jaffray | 25 | 27 | 8 |
| 122. Gillespie & Co. | 25 | 27 | 8 |
| 123. Smith & Co. | 25 | 27 | 8 |
| 124. Jaffray | 25 | 27 | 8 |
| 125. Gillespie & Co. | 25 | 27 | 8 |
| 126. Smith & Co. | 25 | 27 | 8 |
| 127. Jaffray | 25 | 27 | 8 |
| 128. Gillespie & Co. | 25 | 27 | 8 |
| 129. Smith & Co. | 25 | 27 | 8 |
| 130. Jaffray | 25 | 27 | 8 |
| 131. Gillespie & Co. | 25 | 27 | 8 |
| 132. Smith & Co. | 25 | 27 | 8 |
| 133. Jaffray | 25 | 27 | 8 |
| 134. Gillespie & Co. | 25 | 27 | 8 |
| 135. Smith & Co. | 25 | 27 | 8 |
| 136. Jaffray | 25 | 27 | 8 |
| 137. Gillespie & Co. | 25 | 27 | 8 |
| 138. Smith & Co. | 25 | 27 | 8 |
| 139. Jaffray | 25 | 27 | 8 |
| 140. Gillespie & Co. | 25 | 27 | 8 |
| 141. Smith & Co. | 25 | 27 | 8 |
| 142. Jaffray | 25 | 27 | 8 |
| 143. Gillespie & Co. | 25 | 27 | 8 |
| 144. Smith & Co. | 25 | 27 | 8 |
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| 147. Smith & Co. | 25 | 27 | 8 |
| 148. Jaffray | 25 | 27 | 8 |
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| 151. Jaffray | 25 | 27 | 8 |
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| 153. Smith & Co. | 25 | 27 | 8 |
| 154. Jaffray | 25 | 27 | 8 |
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| 160. Jaffray | 25 | 27 | 8 |
| 161. Gillespie & Co. | 25 | 27 | 8 |
| 162. Smith & Co. | 25 | 27 | 8 |
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| 164. Gillespie & Co. | 25 | 27 | 8 |
| 165. Smith & Co. | 25 | 27 | 8 |
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| 215. Gillespie & Co. | 25 | 27 | 8 |
| 216. Smith & Co. | 25 | 27 | 8 |
| 217. Jaffray | 25 | 27 | 8 |
| 218. Gillespie & Co. | 25 | 27 | 8 |
| 219. Smith & Co. | 25 | 27 | 8 |
| 220. Jaffray | 25 | 27 | 8 |
| 221. Gillespie & Co. | 25 | 27 | 8 |
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| 226. Jaffray | 25 | 27 | 8 |
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| 232. Jaffray | 25 | 27 | 8 |
| 233. Gillespie & Co. | 25 | 27 | 8 |
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| 244. Jaffray | 25 | 27 | 8 |
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| 256. Jaffray | 25 | 27 | 8 |
| 257. Gillespie & Co. | 25 | 27 | 8 |
| 258. Smith & Co. | 25 | 27 | 8 |
| 259. Jaffray | 25 | 27 | 8 |
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| 263. Gillespie & Co. | 25 | 27 | 8 |
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| 323. Gillespie & Co. | 25 | 27 | 8 |
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| 356. Gillespie & Co. | 25 | 27 | 8 |
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| 380. Gillespie & Co. | 25 | 