

that account the sum of \$4,000 paid as *gratuities* to retiring Recorders in 1870, so as to reduce by that sum Mr. Sandfield Macdonald's expenditure on "Justice" in that year, although the item is duly entered under "Justice" in the Public Accounts of the Sandfield Macdonald Government.

If he charged the \$4,000 to "Gratuities," and to "Gratuities" only, not much fault could be found, but he arbitrarily places it to "Miscellaneous and Unprovided Items," where it has no right to be and where nobody would expect to find it.

And this is another method of "making the public accounts plain to those not familiar with the science of accounts."

More Audacious.

A similar piece of deliberate cookery is to be found in Table 6, "Educational Expenditure."

In 1868 the sum of \$30,600 was voted in aid of "Superior Education."

It was a Legislative grant as plain and direct as the vote for the Public or any other Schools.

But, in order to make the expenditure of 1870 for Education under the Macdonald administration, appear less, and that of subsequent years, under the Blake and Mowat administration, by comparison greater, the professor of "the science of accounts" coolly strikes this \$30,600 out of the Education expenditure for 1870, and amuffles it away under the altogether false and delusive designation of "Unforeseen and Unprovided," with which, as it was *foreseen, voted, and duly provided*, it could have no possible lawful connection.

A Twist the Other Way.

But here is a twist the other way. While anxious to make the increase, from 1872 onwards, in the expenditure for departmental purposes under the Mowat Administration, appear as large as possible, the Senator wanted to show that, on Public Works and Buildings, the Sandfield Macdonald Government had been as liberal as possible.

In 1868, under the head of "Miscellaneous" in the Public Accounts is to be found a sum of \$11,000 paid as a subsidy to the Lake Superior line of steamers.

Who in the name of common sense would turn that into a "public work or building?"

But the Senator has actually taken it out of "Miscellaneous" where the former Government themselves had placed it and in his Table No. 10, has dumped it down as paid in 1868 under the Public Works and Buildings expenditure.

Most Audacious.

Table 11 relates to the "Expenditure for Maintenance of Asylums, Prisons, &c."

The first item on the list is "Lunatic Asylums," the expenditure for maintenance of which was as follows:—

1871	1872	1873	1874
\$128,995	\$142,835	\$154,381	\$161,892

a steady increase, arising from the enlargement of the institutions and additional numbers of patients.

But this did not suit the Senator.

He gives the following as his figures:—

1871	1872	1873	1874
\$149,713	\$196,857	\$203,401	\$213,753

He well knew that, as between 1871, under the Macdonald Administration, and 1872, under the Blake Administration, there

was nothing in the ordinary expenditure for Lunatic Asylums to justify any such sudden bound upwards as nearly \$40,000.

But, by the clumsy fraud he has perpetrated, he can say, or cause his readers to exclaim, "See how this item wiped up as soon as a Reform Government came into office!"

So what has he done?

He has actually CHARGED TO "LUNATIC ASYLUMS" THE EXPENDITURE OF THE DEAF AND DUMB INSTITUTION AT BELLEVILLE, AND THE BLIND INSTITUTION AT BRANTFORD, the former opened at the end of 1870, and the latter in 1872, thus adding to the true expenditure for Lunatic Asylums the following, for the two institutions just named:—

	1871	1872	1873	1874
Belleville....	20,718	28,433	29,144	31,254
Brantford....		15,888	19,875	20,606
	\$20,718	\$44,021	\$49,019	\$51,860

Having accomplished his dishonest purpose so far, this artist in cookery found, that, subsequently to 1874 owing to the addition of new Lunatic Asylums, or the enlargement of old ones, the expenditure was high enough to make the contrast with 1867 to 1871 sufficiently striking.

So, in his column for 1875, he has dropped the artifice he had previously resorted to and, from 1875 forwards the expenses of the Belleville and Brantford Institutions are given in separate rows of figures.

But this very fact is the most damning proof of the fraud he he had been practising on "people not familiar with the science of accounts."

False once False always.

There is a well-known Latin adage:

"*Falsi uno falsi omnibus.*"—"False in one thing false in all."

In a court of justice, if a witness is found to be even innocently incorrect in one statement, his evidence is doubted.

If he is obviously and intentionally untruthful he is justly discredited.

If he gives false evidence, under a garb of peculiar virtue and sanctity, he is rightly regarded with contempt as well as unbelief.

What, with this whole string of attempts to deceive, perpetrated under the profession of a design to enlighten "people not familiar with the science of accounts" is to be said, or thought, of Senator D. L. Macpherson?

A man thus convicted is more dangerous to his friends than his enemies.

Two Remarkable Facts.

In connection with the Senator's pamphlets there are two remarkable facts:—

First. Although he abounds in insinuations, he does not make one direct charge of Maladministration against the Government he attacks.

Secondly. He does not say one word complimentary to the Opposition.

Yet, if his efforts are to have any result at all it must be to put the present Opposition, for whom he says nothing, in place of the men *against* whom he can—directly—charge nothing.

Or, is it his object to supersede both and govern Ontario by the sole aid of a party of one—

"THE GREAT PANJANDARUM PARTY!"