Weekly Colonist

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THE AUDITORS REPORT.

An exhaustive report was read at the aldermanic board last evening from the city auditors, and if the findings of the gentlemen who composed the commission are correct there is a very grave matter for the city to deal with. According to the report there is a shortage in cash in several departments amounting altogether to $4,311.79. The report has been referred to the finance committee, and it is hoped that the deficiencies may be satisfactorily accounted for. If not, there is a plain though painful duty for the board to perform in the interests of the ratepayers and honest civic government. We would commend a careful study of the report to the ratepayers.

THE MAYOR AND THE AUDIT.

We are not surprised to find the conduct of the Mayor at Wednesday night's meeting of the Board of Aldermen is a matter of general surprise and disapprobation. The subject before the Board was one of a very serious nature. The management of the finances of the city is a matter requiring the most careful attention on the part of every representative of the ratepayers. It is their first and most important duty to see that every dollar of the taxes is judiciously expended and honestly accounted for. They should tolerate no looseness in the keeping of the civic accounts, and it is incumbent on them to act in such a way that they should not be so much as suspected of winking at any thing like irregularity on the part of the officials who are entrusted with the duty of collecting and expending the people's money. They should act in such a way that the ratepayers would feel certain that not a cent of the public money can be, with their knowledge and consent, either wasted or stolen. It was in accordance with this duty that the Board caused a special audit of the city's finances to be made. They appointed men to do the work whom they considered honest and capable. When these auditors sent in their report every disinterested and intelligent citizen must see that it was the duty of the aldermen to give it immediate and careful consideration. This they should do both as guardians of the interests of the ratepayers and as friends of the officials. No honest and efficient official is afraid of the most searching enquiry into the manner in which he performs his duties. This is particularly the case with those who are connected with the financial department. If rumors had been raised reflecting on their character and capacity they should be the very first to demand an investigation, and their friends on the Board should, for their sakes, insist upon that investigation being thorough and searching. When the report of the auditors was sent in one would naturally suppose that friends of the officials, conscious of their innocence, would be the first to propose that it be received and read. Knowing that there was nothing to hide they would welcome the result of the audit with pleasure. Feeling satisfied that the best way to allay suspicion and to silence rumors prejudicial to the character of the officials would be to give the greatest possible publicity to the findings of the auditors they would be eager to have the report placed before the board with the least possible delay. When it was known therefore that the audltors had completed their work and had sent in their report it was expected that not a moment would be lost in placing it before the board and in taking action upon it. When it was not laid before that body at the first meeting after it had been placed in the hands of the chairman of the finance committee, people were surprised and wondered at the cause of the delay. That surprise and wonder were increased when it was seen that the mayor evinced an unaccountable reluctance to have the report read. When he took the very irregular course of discussing the document before it was laid on the table. It is not surprising that intelligent aldermen acquainted with the proper form of procedure and the rules of debate took exception to the course he was pursuing and insisted upon its being read before it was discussed. If the speaker of any legislative assembly or the chairman of any deliberative body arrogated to himself the powers claimed by Mayor Grant he would soon find men intelligent enough and independent enough to remind him that the presiding officer should keep within the line of his duty, and to insist upon freely exercising their rights whether he liked it or not. The impropriety and even the indecency of the presiding officer of the board taking the leading part in a debate must strike every one at all acquainted with the rules and usages of deliberative bodies. There can be but one excuse for the man who does so, which is that he knows no better. The report was not the property of the Mayor in any sense. It was made by the order of the Board and it of right belonged to the Board. The Aldermen were the proper, in fact the only judges, of its merits. It was for them to say whether or not it was full enough, or whether or not it should be accompanied by the evidence on which the auditors based their conclusions. It was the Mayor's business to listen to what they had to say, to decide any question that might be submitted to him, and to give effect to the resolutions of the Board. It was his duty, too, to maintain order and not to set the example of disorder. The question under consideration was one that should have been deliberated upon calmly and dispassionately. The officials upon whose conduct the report reflected should be allowed every opportunity to show either that no irregularities can be found or that they are not responsible for them if they exist, but no member of the Board should act as if he were determined to burke enquiry and to screen the guilty. The position of the mayor and aldermen in this case is in a sense judicial, and they should act in a manner becoming judges. But anything more one-sided than the conduct of Mayor Grant on Wednesday night it is difficult to imagine. If it is left to him to decide between the ratepayers, whose interests he was elected to protect, and the officials, his manner last night left little room for the observer to doubt which side he would take. It is unfortunate that the mayor at the very beginning of the proceedings should have acted in such a partisan manner. His unwillingness to receive the report of the auditors and so give it the publicity which its importance demands will naturally lead the ratepayers to conclude that their interests are not safe in his hands. This conclusion may be unjust to him, but if it becomes general he will have no one to blame for it but himself.

THE PRICES OF THINGS.

A great deal has of late been said and written about the price of coal in Victoria. Not a word has been said about the price of any other commodity. Nothing reproachful has been said about those who sell bread, or beef, or vegetables, or sugar, or clothing, yet all these necessaries, and a great many more, are sold on exactly the same principle as coal is. The law of supply and demand governs the price of them all. There is not a man in the city or province who has anything to sell who will willingly part with it for less than the market price. And is one man to be picked out of the crowd of dealers and sneered at and abused because he sells on precisely the same principles as every one else? If Victoria was discriminated against at the pit's mouth, if the mining company had one list of prices for this city and another, and a lower one, for the rest of the world, there would be some reason to find fault with the company, but as Victoria pays at the same rate as all their other customers there is no valid ground of complaint. A mercantile firm is expected to conduct its business on mercantile principles. As society is constituted it is childish to expect it to do otherwise. The time is past when the prices of commodities were regulated by law, and the time has not arrived when property will be robbery and when every thing, coal among the rest, will be distributed among the members of the community according to their supposed needs by a paternal government. Until the happy time comes when the world and all that it contains and produces are in the hands of socialists and anarchists people must be content to buy and sell in the old-fashioned way. Of course that way is not a perfect way; nothing human is perfect just yet, but with all its imperfections the great majority of people think it is a better way than that advocated by the socialistic philosophers of the present day. The sensible grown-up reader can see if the community is empowered to dictate to a man at what price he must sell his coal it will not stop at the coal dealer. The busy-bodies who compose it will next attack the butcher, the baker, the candlestick maker and all the rest whose business it is to supply people with what they need, and dictate to them at what prices they shall sell their goods, and the tyranny thus created would be found intolerable to all but fools and idlers. The truth is that the case of those who howl about the price of coal will not stand examination for a single moment. If their own principles were applied to themselves in their own business it would be amusing to see how vigorously they would kick. We cannot think that they are so stupid as not to see the childishness of the cry. They must know that there is no sense in it although there may be, and we fear there is, a great deal of malice. But is it worth while to sacrifice one's reputation for good sense to ill-nature and petty spite. The game surely is not worth the candle.

THE SHOW.

Half Rate Freight Arrangements—Contributions.

The C. P. R. and C. P. N. companies, the E. & N. railway company, the O. R. & N. company, and the N. P. R. company and the P. N. company, have all made the liberal concession of one fare for articles, animals and persons bound to and from the agricultural show on Thursday, Friday and Saturday of next week. The tickets will be good till the Monday following the show. A very liberal response has been made by citizens to an appeal for pecuniary assistance on the part of the managers. Tickets for the annual dinner at the Clarence on the second evening of the show may be had of the secretary. The directors will hold a meeting to-morrow afternoon at 2 p.m. at the city hall.

Children Cry for Pitcher's Castoria.

CHILLIWHACK FAIR.

Opened With A Large Attendance and a Fine Exhibit.

Special Excellence in the Display of Fruit—Blooded Stock a Great Improvement Over Last Year—Remarkable Squash and Pumpkin Exhibits.

[Special to THE COLONIST.]

CHILLIWHACK, Sept. 26.—The first day of the Chilliwhack exhibition opened with a large attendance and charming weather. The steamer Irving arrived at 2 p.m. from Westminster bringing several hundred visitors. The exhibits equal in quantity and quality those of last year's provincial exhibition held here. The fruit display especially creates surprise. Over 75 varieties were entered for prizes. These include grapes, fully matured, of superior quality and quite equal to the California product, peaches of remarkably good size, color and flavor, and a fine collection of plums, apples, currants and other fruits. The entries of blooded stock are very large owing to the recent importation of numerous fine animals from the east. Poultry also is well represented. The principal exhibit, however, is in vegetables, which surpasses all previous efforts. Mammoth specimens are numerous, including a pumpkin weighing 157 pounds, and a squash over 100 pounds. Sugar beets, mangold wurtzels, carrots, cabbage, cauliflower and potatoes of immense size and quality are seen on every hand. The prize list will not be given out till to-morrow owing to the fact of the entries being kept open awaiting the arrival of the down river boat.

CAPITAL NOTES.

A Man Falls 1,000 Feet From a Balloon and is Killed.

Negotiations Opened With Japan for an Interchange of Money Orders—Lepine, the Labor Candidate, Elected to the Commons in Montreal.

[From our Own Correspondent.]

OTTAWA, Sept. 26.—The post office department has opened negotiations with Japan for the establishment of a money order convention between the two countries. If agreed upon the interchange of money orders will take place, allowing direct transmission of money, instead of by London.

A horrible accident occurred at Ottawa at the fair to-day. A man named Winsley was carried up in a balloon, attached merely to a rope, and fell a distance of 1,000 feet. Twenty thousand spectators witnessed the frightful spectacle.

Lepine, the labor candidate, was elected over Poirier, Grit, in Montreal East by seven hundred majority, despite the national cry raised by the Grits.

A SENATE DEBATE.

Retaliation Against Canada Again Discussed.

Morgan Criticizes Sherman's Speech—Supports the President's Retaliation Policy—Dolph Twits Democrats on their Change of Base Pension Bills Passed.

(Special to THE COLONIST.)

WASHINGTON, Sept. 25.—The house adjourned at 1 p.m. to-day after passing a number of measures of importance. In the Senate Sherman's resolution for enquiry into the state of the relations between Canada and the United States was taken up, and Morgan addressed the Senate in support of the administration policy. He said it was part of the policy of the Republican party not to allow any but a Republican administration to have the settlement of the question between this country and Canada. The Republicans would probably give the Senate a glimpse of the substitute for the Mills bill and then adjourn. Canada, he said, could not afford to pay her own duties and American duties too, but neither could she afford to import all her supplies during the summer. The safest way to retaliate was to resume the collection of customs duties on merchandise imported into and exported from Canada. If, he said, the president had confined himself to prohibition of fish in his message it would have been equally his duty to make his proclamation include lumber, wool and other competitive products. The president's message would do more than any other thing to bring Canada to a realization of the necessity of union with the United States. Senator Sherman, he said, would not vote for the measure now before his committee to help the president cure existing evils. Instead of that he opened his all-embracing arms and proposed to take in Canada clear up to the North Pole. In a few days a tariff bill would come in and wedge out all other legislation. Senator Dolph said that the President asked powers which would, if exercised, hurt American commerce and do no injury to Canada. He criticized the Democratic senators who were friends of Great Britain when the treaty was under consideration but were now its greatest foes. The exercise of power given the President under the act of March, 1887, would injure Canada. Did the President want retaliation on the people of the United States rather than on those of Canada?

Sherman's resolution was referred to the committee on foreign relations which Sherman said would act on it to-morrow.

The Senate passed a house bill for the relief of settlers on the Old Camp Sheridan military reservation and a large number of private pension bills. Among the latter was a bill granting a $3,500 pension to the wid w of the late Gen. Sheridan. The Senate passed all the pension bills on the calender, 114 in number.

A VALUABLE CARGO.

The H. B. Co.'s Bark "Titania" Clears for London With a Cargo Valued at $250,000.

The Hudson Bay Co.'s bark Titania, chartered by Findlay, Durham & Brodie, cleared yesterday for London, Eng., with a cargo of salmon and furs exceeding in value the sum of $250,000. The last three hundred cases comprising her salmon cargo arrived down on the Rithet and were placed aboard in the afternoon. The total number of cases is 33,782, made up from the following shippers:

	Cases.
Robert Ward & Co.	10,932
Findlay, Durham & Brodie	10,900
Welch, Rithet & Co.	8,000
Turner, Beeton & Co.	3,250
E. A. Wadhams	1,000
Total	33,782

The furs are shipped by the Hudson Bay Company.

The Titania is conceded to be the fastest vessel afloat, and her able and genial commander, James L. Dunn, is hoping that good weather will prevail, and that he will be enabled to get the best out of his gallant bark. This would bring him into London in one hundred days from the time he sailed from Royal Roads. The last voyage out took a much longer period, but stormy weather prevailed and detained the vessel. Captain Dunn's many friends in this city wish him *bon voyage*.

From the DAILY COLONIST, September 27.

BOARD OF ALDERMEN.

The Auditors' Report Presented and Finally Read—Some Lively Passages Between His Worship and Various Aldermen—Ald. Wilson on the Shoulder—Strong Language Used—The Report Referred to the City Barrister.

The board of aldermen met at 8 o'clock last evening, there being present his worship Mayor Grant, and Aldermen Braden, Harris, Vigelius, Wilson, Kelly, Coughlan, Powell and Styles, the only alderman absent being Ald. Penwill.

The minutes of the previous meeting were read, and on motion adopted.

THE AUDITORS REPORT.

His worship said before proceeding with the regular business he desired to draw attention to the auditors' report, which had been handed to him during the past week, and he would like the matter to be dealt with first. The report showed a shortage in several departments, and he thought it was the duty of the auditors to submit data and evidence upon which they found such shortage. This matter should have been dealt with in the same manner as is done in bringing in reports in all legislative bodies, and it was clearly the duty of the auditors to furnish the details of their findings, in order to afford anyone who might be accused a chance to explain away the charge of shortage in the accounts. He (the Mayor) did not think it a proper report and in all fairness to those gentlemen who are believed to be responsible for the shortage, the data upon which the auditors base their findings should have been handed in with the report. However, it would be for the board to decide upon it.

Ald. Coughlan—Don't you think the report ought to be read before commenting upon it, your Worship.

The Mayor—According to parliamentary procedure I should rule this report out of order altogether, but I wish to deal with the matter on a broader basis. And I might say there are reports circulating about the city casting a cloud upon certain officials, who——

Ald. Braden—Your Worship, if you will allow me. You are simply the chairman of this board. It is for the board to deal with this report and not you.

The Mayor—I know my duty. I am backed up by the statutes and the bylaws, and it is quite competent for me to discuss this matter in an unbiased manner. I have——

Ald. Braden.—The stand you are taking now does not surprise me. It is well known you were always opposed to this audit, and you are mistaken in saying that you are taking an unbiased view of the matter. On the contrary, you are discussing it from your own point of view, and not only that, but you apparently do not intend to let any one else speak upon it.

Mayor Grant—According to parliamentary usage, I can rule the report out of order, and refuse to receive it at all. I would, however, like to know if the board desires to have the report read, without waiting for the full details.

Several Aldermen—Certainly.

Ald. Vigelius wanted to know if the auditors had returned the books of the corporation. He fully agreed with the remarks of the Mayor, and endorsed all he had said. He would vote against the report being read, until all books, documents, etc., be returned by the auditors.

Ald. Powell—Well, I don't agree with what has been said. I move the clerk read the report. (Loud applause from the audience.)

Ald. Braden—And. I will second the motion.

Ald. Wilson was not in favor of having the report read. This was the first he had heard of it, although he was sorry to say the report had been discussed on the streets. And one gentleman had told him he had heard all about it from one of the auditors. This, he did not think was right, as the report had not been before the council.

Ald. Powell said, on a question of privilege, he desired to contradict some remarks which had been made by Ald. Wilson. The language used by the alderman was not correct and could only be characterized as a falsehood.

The Mayor—Ald. Powell, you must not use such language, and I must ask you to retract.

Ald. Powell—But, your worship I——

The Mayor (raising his voice)—Take it back, I say. I will not allow you to speak thus.

Ald. Powell—I won't be bulldozed in this manner. I want to say—

The Mayor—Will you keep quiet? I have the power to make you, and if necessary I can prevent you taking your seat at this board.

Ald. Powell—Will you let me speak. I intend to explain.

The Mayor—(Rapping violently with the gavel)—Now, I will not listen. You must not use such language. I mean to——

Ald. Coughlan—On a question of privilege I say, also, that the remarks made by Ald. Wilson are a falsehood.

The Mayor (raising his voice to a high key)—Retract that, retract it at once, I say.

Ald. Coughlan—Well, I will take it back thus far. I will substitute—

The Mayor (with the gavel, rap, rap, rap)—Stop, I say.

Ald. Coughlan—Will you allow me to speak?

The Mayor—No! you must retract.

Ald. Coughlan—Well, I mean to if you will only give me the chance. I will substitute the word "incorrect" for what I first said. But outside of this board I will brand the statement as a lie.

Ald. Wilson—You will, eh? (Jumping up from his seat)—Come on! Come outside now, and we will settle it at once.

The Mayor—Ald. Wilson, you must retract also, I will not allow such language.

Ald. Styles—I think the audit report ought to be read. We are not responsible for what the auditors may say.

The Mayor—I do not think it ought to be read, at least until ——

Ald. Braden—I wish, your worship, you would allow us to discuss this matter. You have been doing all the talking all night.

The Mayor—I mean to talk just as long as I like. It is my prerogative, and I will exercise it as long as I sit in this chair. Is it the wish of the council to have the report read?

Several Aldermen—Yes, of course.

The Mayor—Very well, then. All in favor of the report being read say "aye."

Alds. Braden, Harris, Styles, Powell and Coughlan—Aye!

Alds. Vigelius, Wilson and Kelly—No!

The Mayor—It is carried. (Applause.)

The Clerk then read the report, which is published elsewhere.

Upon the conclusion of the reading of the report,

Ald. Harris moved the report lay on the table.

The mayor again wanted the auditors to hand in the datum upon which they based their findings.

Ald. Braden said the auditors were experts and we should act upon the report. This thing has been going on year after year, and if we don't take action we will not be acting in the interests of those who elected us. We have examples daily in the newspapers of similar delinquencies in other places. The report is not the opinion of one, but of four skilled auditors, and I, for one, believe their report to be true. I believe, also, that when the matter is fully investigated the public will even be more surprised than they will be on reading this report. The city officials should at once be placed under bonds, and if we delay we are not doing our duty to those whom we represent.

The Mayor—Keep to the question. You are wandering from the matter under discussion.

Ald. Braden—The question is, is the report true or not.

The Mayor—I don't know, and I don't think you do, either. I know this much, that the report should not have been read in its present shape. I know more about figures than any auditor, and I will say this: If such a report had been presented in the local legislature without the detailed figures it would——

Ald. Braden—And I know this. If such a report was presented in the legislature, as you say, the parties accused of shortage in their accounts would be arrested within twenty-four hours.

Ald. Coughlan—I think the proper course will be to place the report in the hands of the city solicitors to act upon. It would be a waste of time to allow it to lie upon the table. And with regard to the further data that the mayor wanted so badly, the solicitors could get it from the auditors if they required it.

The Mayor—I think we had better proceed with the regular business.

Ald. Powell—This is of more importance than any other business on hand. The report should be disposed of at once. It should be dealt with to-night and not left in abeyance. Nothing could be gained by delay.

The Mayor—Now, I want to say a few words on this subject. It is not in accordance with my idea of justice to place a ban upon those gentlemen without the most positive proof. In all fairness to those accused of shortage in their accounts by the report they should, in my opinion have the most ample opportunity, of proving themselves innocent or guilty before being condemned. This would only be common justice. At present, it is only a supposition that the report is correct. When it is checked and verified and if proved to be true, he would be the last one to shield the guilty.

Ald. Coughlan—I move in amendment that the report be left with the finance committee to consult with the city barristers.

The Mayor—And get more data.

Ald. Coughlan—Yes, and if necessary to obtain all data from the auditors.

The motion was seconded by Ald. Vigelius and carried.

COMMUNICATIONS

Were read from: William Haynes asking for street lines on his property. Granted.

From C. Freeling, of San Francisco, with reference to the purchase of cast iron pipe by the city. Referred to the water committee and water commissioner, with power to order fifty tons of the pipe.

From N. Shakespeare, calling attention to the need of a sidewalk on the Gorge road. Referred to the street committee.

From twenty-two ratepayers, drawing attention to a pool of stagnant water on John street, which was the cause of a great deal of sickness in that locality, and asking for a culvert to carry off the surplus water.

Alds. Braden and Coughlan said the spot referred to was a cesspool of filth, and it should be attended to at once. Referred to the street committee with power to act.

From H. M. Cowper, complaining of an overflow of water on Boyd street. Referred to the street committee.

From 37 business men of Johnson street, asking that the building of the proposed sewer be postponed till spring, as the opening up of the street at this season would seriously interfere with business.

Ald. Braden thought it would be just as injurious to business in the spring as it would now. Besides, the work would be a great boon to many workmen during the winter months.

Ald. Vigelius thought the work would be done cheaper if left till the spring.

Ald. Harris said the city was bound to build the sewer, and the sooner it was done the better.

Ald. Powell said the expenditure of $30,000 now would be a boon to business men, and he was in favor of going on with the work at once; besides, the ground would be in a better condition now.

Ald. Braden believed if the matter was properly represented to the people they would be anxious to have the work done right away. It would be a benefit to the whole city.

Ald. Styles said whenever the work was done, it would interfere with traffic. He would favor having it left over till spring, when the work would be done cheaper.

Ald. Coughlan—Are the plans ready yet?

Ald. Harris—I don't know. They were promised last week.

Ald. Powell—The city surveyor told me the plans were all ready.

On motion the communication was referred to the drainage committee.

From Capt. Williams, complaining of the slowness of the grading on Ellis street, and asking that the work be pushed before the wet season commenced.

Ald. Styles said the matter had been attended to by the street committee.

The communication was received and filed.

From S. P. Mills asking for an answer to his letter of Aug. 20th, requesting compensation for injuries sustained by Miss Beauchamp.

Ald. Braden thought some action ought to be taken in the matter. It would not do to treat the letter with contempt.

Ald. Styles said it was time some action was taken as to the way stumps of telephone poles were left sticking out of the ground.

The communication was received and referred to the city barristers.

From Peter Hansen, soliciting a share of the city scavengering. Referred to the sanitary committee.

From Wm. Dalby, Treasurer, on behalf of the B. C. Agricultural Association, asking for at least the sum of $500 to aid in making the forthcoming exhibition a success. The city had been canvassed, but the funds of the society were still short.

Ald. Penwill moved the sum of $400 be donated out of the city funds.

Ald. Kelly—I'll second the motion.

Ald. Harris did not see where the funds were to come from. We could not afford it, and although he would like to see the society helped, he felt sure that the city had no funds to give away for such a purpose.

Ald. Kelly—If we can't give a paltry sum of $400 to such a worthy object we had better dry up. (Hear, hear.)

Ald. Styles said if possible some sum should be donated. He would like to know how much funds were on hand.

Ald. Coughlan moved to have the matter referred to the finance committee, with power to act. Seconded and carried.

From R. Wolfenden, secretary of the school board, calling attention to an offensive open drain near the public school. Referred to the street committee, with power to act.

From Chief Engineer Deasy, reporting that one of the engine horses was completely broken down, and recommending that a new horse be purchased.

Ald. Vigelius moved, seconded by Ald. Harris, that a team of horses be purchased. Referred to the fire wardens to report.

While on the question of horses, Ald. Styles said one of the corporation horses was totally blind and the other was done up.

A bill for material from California electric light company, was referred to the electric light committee for payment.

With reference to the claim of Alex. Hendry vs. the corporation, laid over since last week, Ald. Coughlan said he had not time to attend to the matter, and asked to have it laid over for another week.

REPORTS.

The police committee reported that Sergt. Sheppard had been examined with reference to alleged remarks made against the hackmen, and the sergeant had stated he did not mean to cast any reflection on the complainants. Reported received and adopted.

The report of the street committee was read and adopted.

PATENT DRAIN PIPE.

Letters with reference to Gabriel & Olsen's drain pipes were read, stating that the pipes had been satisfactorily tested.

PUBLIC MORALS.

Ald. Wilson's Public Morals By-Law was laid over for one week.

WANTED IT SUPPRESSED.

Before adjourning, his worship asked the board if it would not be advisable to have the auditors' report kept out of the papers for the present.

Ald. Powell—Certainly not. The public are the ones most interested, and I know of no better means of placing the matter before them than having the report published in full. (Hear, hear.)

The board then adjourned.

LOCAL BRIEFS.

The park at Vancouver will be opened to-day with great *eclat*.

John Gow, an old resident of Nanaimo and Wellington, died at the Nanaimo hospital on Tuesday. Deceased was aged 78 years.

In the police court yesterday morning, three parties charged with fast driving over James Bay bridge, were each fined $5.

There will be drill for the Rifles this Thursday evening at 8 o'clock, when it is expected every man will be present to benefit by Staff Sergt. Hewlett's instruction.

Leamy & Kyle's steamer Mamie is ashore at North-east Point, Texada island, and is in a dangerous position. She was built a year ago and cost about $20,000.

Mr. Thos. Tugwell has purchased the Colonial Hotel, Johnson street, and the family residence, No. 15 North Park street, the price for the latter being $2,500.

The man that beats the Salvation Army drum should be put inside of it. The Chinese set off fire-crackers to scare away devils, the salvation drummer makes the air hideous to scare horses. He is a type of the new form of muscular Christianity.

The funeral of the late Mr. Alexander Allan will take place at 3 o'clock this afternoon from the family residence, corner of Rupert and Collinson streets, and will be attended by the members of the B. C. Pioneer Society and the St. Andrew's and Caledonian Society.

The $2,000 insurance of the late C. M. Chambers was paid by the A. O. U. W. Society within thirty days of the proof of death being filed, without the necessity of levying an assessment, showing the monetary strength of this society, and its promptness in meeting its obligations.

MARINE.

Steamer Nell will sail for Naas and Skeena Rivers on Tuesday, Oct. 2nd.

Ship R sie Welt has completed her cargo of 2,200 tons of Vancouver coal, and is ready to sail for San Francisco.

Ship Wilna completed her cargo of 2,400 tons of Vancouver coal, and is waiting to leave for San Francisco.

Ships Rufus E. Wood and Alden Besse are under the shutes at Nanaimo.

Steamship Wilmington took on a cargo of 1,100 tons of Wellington coal at Departure Bay on Monday and sailed for Portland.

Steamship Ancon arrived from Port Townsend at 7:30 o'clock yesterday morning, and after a stay of a few hours sailed for Alaska. She had a large passenger and freight list.

Bark Bundaleer is loading East Wellington coal at Departure Bay.

The finest sailing vessel that ever entered the port of San Francisco now lies at that port discharging a cargo of general merchandise from Glasgow. It is the steel four-masted British ship Marion Lightbody. The dimensions of the Lightbody are: Length between extremes, 288 feet; over all, 300 feet; beam 42.6 feet; depth, 24.1 feet. She is of 2,127 tons register and has a carrying capacity of 3,400 tons of cargo.

FOREIGN PORTS.

SAN FRANCISCO, Sept. 26.—Arrived—Barks Enoch Talbot, Tacoma; Sagamore, Port Ludlow. Cleared—Steamers Wellington, Nanaimo; Willamette Valley, Yaquina Bay.

PERSONAL.

J. Stuart Yates left for Vancouver this morning.

W. R. Thomson and wife arrived down on the Yosemite last night.

Ald. Braden, who has been absent from the council board for some time, was convalescent enough to attend last night's meeting.

Capt. Robertson, who recently purchased Moresby island, was joined at Westminster the other day by the remainder of his family.

Mr. Lang, agent of the Bank of Montreal in New York, arrived by the Yosemite last evening and is the guest of Mr. Forrest Angus.

S. B. Willey, comptroller of the O. R. & N. Co., and Chas. Kennedy, general agent for the Albert Lea route, Portland, returned to the Sound on the Potter this morning.

PROVINCIAL COURT.

(Before T. Shotbolt and W. Dalby, Esqs., Js.P.)

In this court yesterday morning the cases against parties for storing powder in magazines within two miles of the city limits were brought up.

Supt. Roycraft conducted the prosecution and Mr. Theo. Davie, Q.C., appeared for Messrs. Hall & Goepel.

After the hearing of considerable evidence the charge against Messrs. Hall & Goepel was dismissed, there not being sufficient proof to show that powder was stored in the magazine.

The cases against Turner, Beeton & Co. and Mr. Gordon, agent of the Hamilton Powder Co., were also dismissed on the same grounds.

In the case against Robt. Ward & Co., the information was laid by John D. Campbell; but there being no evidence to prove the magazine contained powder, the case was also dismissed.

Supt. Roycraft intimated that the parties would be again summoned, when evidence would be produced that the magazines contained powder and other explosive substances.

Consumption Surely Cured.

TO THE EDITOR:—Please inform your readers that I have a positive remedy for the above named disease. By its timely use thousands of hopeless cases have been permanently cured. I shall be glad to send two bottles of my remedy FREE to any of your readers who have consumption if they will send me their Express and P. O. address. Respectfully,

DR. T. A. SLOCUM,
37 Yonge street, TORONTO, Ont.
sept-wly

THE AUDITORS' REPORT

Shows Shortages in Cash to the Amount of $4,311.79.

An Exhaustive Document Proving Grave Inaccuracies, and an Extremely Loose System of Administering the City Finances.

The following is the full text of the auditors' report, read at the board of aldermen last evening:

VICTORIA, B. C., 18th Sept., 1888.

To His Worship the Mayor and Aldermen of the City of Victoria:

GENTLEMEN:—On the 2nd May last you were pleased to order a general audit of the corporation books and accounts, etc., from 1st January, 1881, to 31st December, 1887, and on the 6th June you were further pleased to appoint Messrs. Balse and Sargison to discharge the duties of such audit, with power to associate two others in the work. Under this provision Messrs. Raymur and Berridge were named associate auditors.

In the absence of instructions defining the scope of the audit, we have used the latitude tacitly accorded, and now beg leave to submit our report.

The first point before us was, the accuracy of the books of account, based upon sufficient vouchers. This we have treated as exhaustively as the state of the records permitted. The subordinate questions having reference to suggestions or recommendations may or may not prove to have been as comprehensively disposed of as could be desired.

Preliminaries settled, concerted work began on 15th June, and was continued, with a few intermissions caused by the difficulty, occasionally arising, in obtaining material, till the 27th August, when the board proceeded to sum up the results arrived at, as follows:

INCOME.

1. *Real Estate Assessment Rolls.*—We find that separate and distinct rolls, for several years, do not exist, the roll of one year serving for that of another year, and the specific results of each year are not shown. The absence of separate rolls has necessarily led to confusion, and, added to imperfect tabulation, doubtless induced error in many cases in bringing balances forward.

In this department we report a shortage in cash, that is, cash collected which has not reached the treasury amounting to the sum of $2,206.24, and that the amount of arrears brought forward for collection at the beginning of the year shows the following omissions at the periods stated, namely:

1882, Jan. 1	$443 50
1884, Jan. 1	297 35
1885, Jan. 1	68 50
1886, Jan. 1	16 50
Total	$825 85

2. *Water Works Revenue.*—Under this head we remark that much looseness exists in the system at present in force. We find no efficient schedule of rates, and without an expenditure of more time than we can devote to the task, it is impossible to speak definitely as to the accuracy of the collections; an intelligent check is out of the question; but it is evident that present methods afford ample room for careless, incompetent or dishonest officials to produce leakages of a startling character.

We here record a shortage in cash of $616.80.

3. *Road Tax.*—Here again the details of the system are much at fault, and urgently call for revision. We can scarcely conceive methods better calculated to lead to confusion and error.

In this department we find the city short $254.00.

4. *Trade Licenses.*—No rolls have been placed before us for 1881, '83, '84 and '87, thereby rendering futile any attempt to accomplish an efficient audit under this head, whether as to accuracy in accounting for all collections or as to arrears. The rolls to which we have had access are imperfectly handled, and are practically worthless as a guide. They show a large amount uncollected. The arrears in this department we roughly estimate at $2,000.

And we find the cash short $1,180.

5. *Weighing Machine Fees.*—Managed as this piece of city property is, there exists no efficient check. We note that sum of $483.50 is allowed to remain in the hands of the sub-collector, unreported to the city treasurer, on 31st December, 1887, no payments having been made during that year.

And a shortage in cash as between these two officers of $14.25.

6. *Pound Fees.*—We report cash short $9.50.

7. *Dog Tax.*—This tax does not appear to be enforced with any precision approaching regularity. Intermissions constantly recur in collections, and we find no receipts reported during 1886.

Up to that date there is a shortage in cash of $6.00.

8. *City Maps.*—We report cash short $25.00.

9. *Cemetery Fees.*—Great irregulary exists in the returns to the City Treasurer of collections made, several months at a time being allowed to elapse before they reach that officer. At the demise of Wm. Leigh, late secretary, there stood against him $86.00 and at 31st December, 1887, the present secretary held $170.75. As the accounts for 1888 are not yet posted in the general books, we cannot state what funds have reached the treasury since last year.

10. *Police Court Fees and Fines.*—The methods of this department are defective, precluding an efficient audit. This was eminently so when returns came in from the Provincial gaol. We find no systematized account. Apparently no returns are now made by the authorities of the gaol to the city treasurer of collections made of fines imposed upon prisoners passing through the city police court; hence some of the evils of the past have probably ceased to exist; but even with this limitation there is still room for reform in methods.

At 31st December last the clerk of the police court held in his custody, totally unaccounted for $2,000.00, which sum, not entering into the accounts at that date, forms an increased asset.

In regard to the last two accounts, ("cemetery fees" and "police court fees and fines"), we learn that it is the rule to close the transactions of these departments on 30th November. We see no good reason why at the Corporation accounts should not be brought down to a given common date.

For clearness of view we here append a summary of moneys remaining in the hands of sub-collectors, so far as ascertained, at 31st December, 1887, and which should have been paid in or shown in the balance sheet, namely:—

J. D. Robinson, Police Court Fines	$2,000 00
Do. Cemetery Fees	256 75
J. Gosnell, Weighing-Machine Fees	483 50
Total	$2,950 00

Before dismissing the question of errors and shortages in cash, we introduce here under a special heading what may be termed the "Jeffrey Contract." It appears that the sum of $100 was paid on account of this contract to Mr. Jeffrey, and subsequently he received by cheque (apparently cashed in the treasurer's office) $240, the gross amount of the contract, without deduction of the $100 so previously paid on account.

Summarizing the shortages in cash, so far as detected, that is, cash which has not reached the city treasury, including the Jeffrey over-payment, we append the following abstract, namely:—

Real Estate	$2,106 24
Water Works	616 80
Road Tax	254 00
Trade Licenses	1,180 00
Weighing Machine	14 25
Pound	9 50
Dog Tax	6 00
City Maps	25 00
Jeffrey Contract	100 00
Total	$4,311 79

We would remark that all these shortages have been passed by the auditor.

Our notes containing the details of these shortages will support and explain our findings.

DISBURSEMENTS.

In the matter of contracts and labor an insuperable difficulty is encountered in the process of verification. Such is the defectiveness of the details of the system that without a personal knowledge of facts it is in many cases impossible to state whether or no a given authorization on the part of the council or a committee has been exceeded, and we fail to find a record of the action of committees as to authorized expenditures beyond the certification of bills filed in most confusing order and a reference to individual cheques or petty cash-book. The absence of a proper voucher system is a marked defect. In addition to this we remark that occasionally cheques, originally drawn to order, are altered and made payable to bearer and no receipt taken therefor; and again bills are paid without the customary initials of a member of the finance committee. We do not in all cases find adequate vouchers, and yet occasionally the vouchers preserved run slightly in excess of the amount paid. We also observe that the general receipt book is not always signed by the recipient.

DEBENTURES.

The register (if it can be called such) is of the most rudimentary character, and by no means conveys the information usually expected from so important a record.

We find the following debentures current, namely: