

GREAT PANJANDARUM

EXPOSED
AND DISPOSED OF.What a Public Teacher and Financial Critic
should be.

There are three or four qualifications necessary to insure respect and confidence, in a financial critic and public teacher.

First.—He should, himself, be free from grave causes of reproach.

Secondly.—He should be truthful, and honest, and capable of perceiving neither the *suggestio falsi* nor the *suggestio veri*.

Thirdly.—He should not be a violent partisan.

Lastly.—He should be "right in his head," and not convey the impression that he is, on any point, a momeumaniac.

What Senator Macpherson is Not, or has Not.

Senator Macpherson has neither of those qualifications.

(1.) He has more than one very unclear public transaction to answer for.

(2.) He sails under false colours, and stoops to any mean trick necessary, by innuendo or implication, to serve his purpose.

(3.) He is a violent and bitter partisan.

(4.) He has evidently got "Mr. Brown" on the brain, to an extent that deprives him of whatever reasoning faculties are, in his perverted moral condition, still left to him.

In fact, his peculiarities of style and matter are the best proofs of Mr. Macpherson's identity with the patronship of his several *brokers*. It is hardly possible, that a pretentious vanity, a crasy sensitiveness, and a debased moral nature, could be so nicely blended, with a view to appropriate fraud, in anybody else as they appear to be in Senator D. L. Macpherson.

The Senator on Purification.

"I am instructed solely by a desire to promote the public welfare and to purify Canadian public life."—*Letter on the increasing expenditures of Ontario*, p. 40.

And this is the pure-souled patriot who, in 1853, took part in the notorious Point Edward Land job, his present political leader, Jno. A. Macdonald being a confederate in that transaction.

The Point Edward Affair.

The operation known as the Point Edward Land Job was as follows:—

In 1853, Mr. Macpherson and others were contractors for the construction of the Toronto and Guelph (afterwards known as the Grand Trunk) Railway, from Toronto to Sarnia.

In that capacity they had to negotiate on behalf of the Company, for lands required and right of way.

In addition to other speculations on their own behalf, the confederates cast eyes on 514 acres of land, then forming an Imperial Ordinance lands reserve, at Point Edward.

The *Grand Trunk* needed only some thirty acres, but, by the use of political influence, and aided by their lawyer John A. (now Sir John) Macdonald, who afterwards received a share of the spoil, the confederates obtained possession from the Crown, of the whole 514 acres, for £322 currency or two dollars per acre.

The sale of these sectional tracts was made ostensibly to the *Grand Trunk* for railway purposes, although denied to Mr. Macpherson and others.

The Crown officers could not have had any justification or pretence for parting with it to mere private speculators.

The *Grand Trunk* got only the small portion it wanted at whatever its trusty agents (?) chose to charge for it.

The balance—over 500 acres—was ultimately disposed of by the operators at an enormously enhanced price.

So that lands, denied for Railway purposes, by the Crown in the public interest, were coolly appropriated by Mr. Macpherson as his own; the public were wrangled to the extent of the value of all the lands, over and above the paltry sum paid, in excess of the 30 acres the Railway Company required; and Senator Macpherson acquired from his own very peculiar point of view,—along with a title to this valuable Government property—a further title to be regarded as a "Purifier of Canadian Public Life."

Another Effort at Purification.

In later times the immemorial Senator's fingers were soiled by another raid, on the public, the Northern Railway being the medium.

The Senator, in 1870, set about raising a testimonial for Sir John Macdonald.

The Northern Railway was a debtor, in arrears to the Government.

Every dollar it owed, after paying the interest on its bonds, belonged to its creditors, of whom the Government ranked first.

Senator Macpherson, however, had no scruples about "collecting" \$2,500 from the Northern for the testimonial aforesaid.

The Purifier Detected.

In 1877, this transaction with others came to light. Senator Macpherson tried to skulk out of the scrape by representing that he had supposed the money to be the private contribution of Col. Cumberland, the Managing Director of the road.

But Col. Cumberland laughed at the notion of crediting him with any such profuse liberality.

And did Senator Macpherson, when he found out where the money really came from, either repay it or insist upon its repayment?

Not a cent! "Sir John" shirked the responsibility by saying the money had been vested in trustees for the benefit of his family.

The Government compelled the Company to make good this and other sums improperly applied, but Senator Macpherson, although the prime instigator of the dishonest business, has yet to make the first sign of honourable restitution.

And this is the "Daniel come to judgment" with a mission "to Purify Canadian Public Life."

Under False Colours.

In his former pamphlets, as well as in the last, Senator Macpherson pretended to disavow all partisanship. He says:—

"I may premise that I have achieved partisanship in Parliament."—*Introduction to Speeches on the Public Expenditure of the Dominion*, p. 3.

"Partisanship, selfish, wicked partisanship."—*Letter on Expenditure of Ontario*, p. 4.

Most of the evils that afflict this Province * * * are directly traceable to prejudiced and pestilent partisanship.—*Ibid.*, p. 9.

But, beneath the robe of judicial impartiality, donned for the occasion, the cloven feet peep out.

If Senator Macpherson is so "impartial" a man as he professes to be, why was he never heard from before?

He entered Parliament in 1864 as Legislative Counsellor for Simcoe, and has sat there ever since.

He is a man of leisure, and, if he speaks truly, a perfect expert at figures.

How comes it, then, that he never began to denounce the expenditure of the Government at Ottawa until the eve of the last General Election for the Dominion?

How is it that, on the eve of a Local General Election, he is, for the first time, heard from as a financial critic of Ontario affairs?

Here is his own explanation of his sudden appearance on the scene.

The Cloven Foot Shown.

"I am prompted," he says, "to examine into our home (Provincial) affairs by the course pursued by the members of the Government of Ontario during the late Dominion Election."—*Letter*, p. 3.

A sweetly innocent confusion certainly!

When the Senator was Speechless.

Senator Macpherson saw the expenditure of the Dominion grow every year, under his old Point Edward confederate's management, from \$9,500,000 in 1865 to \$11,300,000 in 1867, and from \$13,486,000 in 1867 to \$23,316,000 in 1873, but was never seen on his legs in the attitude of protestation.

Nay, although, in the Session of 1873, when he first took office, the treatment he had received from his friends at the head of affairs, assent the Canadian Pacific contract, and even making approaches to the other side, yet no one ever saw him in the garb of the financial critic.

Yet in that one session his political leader increased the Dominion expenditure by no less than \$4,000,000.

Again, in 1872, when, in Ontario, he says, the era of "extravagance" began, or in 1875, when the present Government appended to the people, and were triumphantly sustained, nobody thought about, or heard from Senator Macpherson.

For 14 years the country might have "gone to the dogs" for all that the astute and patriotic Senator said, or did to save it.

A Very Late Appearance and Suspicious Aspect.

But now, to! when, in the exercise of their rights and liberty, as citizens of Ontario, the Ministers of the Province make a few election speeches in opposition to Senator Macpherson's friends at Ottawa, and when they dare to criticise his—the Senator's—financial statements (see page 3 of *Letter on Increasing Expenditure of Ontario*), then he comes out with his figures, and tables, and letters, to his long forgotten constituents in Simcoe, as large as life, and as bitter as the bitterest.

And yet he actually expects people to believe he "ESCHEWS PARTISANSHIP."

The Senator in His Real Character.

However, if the proof direct were wanting, that he is simply a Tory agent, doing the Tory party's work, under a plan concerted at the Tory headquarters, here it is:—

"CHESTNUT PARK,

"Toronto, 18 Oct. 1878.

"Dear Sir,—I am obliged to leave town this evening. If I could be present at the meeting which is to be held to-morrow, I would endeavour to impress upon the Club the importance of extending, strengthening and perfecting its organization, so as to ensure the carrying of the approaching Ontario elections. Until they are carried, the good work will not be completed.

"I look upon the Government of Ontario as the political citadel of the Dominion, and until we carry it the great outworks which we took on the 17th September will not be safe. We must have the citadel. If the Liberal-Conservatives will only work to carry the Local elections as they did to carry the Dominion ones, they will certainly succeed. The *United Empire Club* did invaluable service in this one, and can do the same in the other. The first thing that should be done is to select men of ability—*five men*—for candidates, men of usefulness, influence and activity in their localities. They should all be better men than their opponents.

"If the powers of the Club should be well directed at the coming juncture, I believe the services it may render to the country are greater than the most sanguine imagine at this moment.

"Yours very truly,

"D. L. MACPHERSON.

"H. E. Crawford, Esq.,

"Secretary U. E. Club."

This letter, which has already appeared in a public newspaper, is copied from a printed report of the proceedings of the meeting to which it refers, officially circulated.

Nothing there about "sneaking partisanship."

The Ontario Government is the "political citadel of the Dominion"; its capture is necessary to the completeness of the Liberal-Conservative victory of last September; the United Empire Club is to rally the party for a final party effort.

And the people who read this are to believe that Senator Macpherson "ESCHUEWS PARTISANSHIP."

The Senator with a "Bee in his Bonnet."

Finally, the Senator must be repudiated as a reliable and impartial authority, by reason of the monomaniacal tendencies he evinces.

"Mr. Brown" haunts the Senator's brain as the embodiment of "defunct partisans"; "Mr. Brown's" differences with Mr. Sandfield Macdonald vex and trouble the senatorial dreams; "Mr. Brown" "no doubt" prevented Mr. McMurrish from entering the Sandfield Macdonald Cabinet; "Mr. Brown" caused the Dual representation Act to be passed "to exclude men of ability from the local Legislature"; "Mr. Brown" made Mr. Mowat "desert" from the Bench; "Mr. Brown" is the real head of the Ontario Government; "Mr. Brown" prevented Mr. Stephen Richards from being made Premier instead of Mr. Mowat; "Mr. Brown" not Mr. MacKenzie—was defeated last September; "Mr. Brown" has dared to insinuate that Senator Macpherson wanted office; "Mr. Brown" misrepresents ME in the Globe; "Mr. Brown" will not publish MY letters. There are paragraphs upon paragraphs about "Mr. Brown's" "objects," "Mr. Brown's" "intimidation and sectionalism"; "Mr. Brown's" efforts to do this, that, or the other thing; there is a whole chapter, called a postscript, devoted to "Mr. Brown."

An Exact Description.

Some years ago a prominent politician spoke as follows:—

"This everlasting abuse of Mr. Brown is their (the Tories) stock in trade. It is "Mr. Brown's inconsistency;" it is "Mr. Brown's dictatorship;" it is "Mr. Brown's violence;" it is "Mr. Brown's outrageous conduct;" in morning, at midday, and at night. It is "Mr. Brown" to dinner, "Mr. Brown" to supper, and "Mr. Brown" to breakfast in the morning."

The speaker on that occasion was the Hon. Wm. Macdougall; if in the mind to recall the same language to-day, he would find as better illustration of its aptness than the noted manarings of Senator D. L. Macpherson.

The Senator's Little Deficiencies.

It follows, then, that Senator Macpherson's claims to respectful attention have the slight drawbacks—

1. That he has been guilty of very questionable practices.
2. That he is a more partisan, decidedly and dishonestly assuming the role of an impartial critic.
3. That he is, on one point at least, literally "as mad as a March hare," and correspondingly unreliable.

His Criticisms Criticised.

The nature and character of his comments more than bear out this conclusion. In both his recent pamphlets, the one a "Letter on the Public Expenditure of Ontario," the other an "Introduction to a second edition of the same letter," Senator Macpherson gives what profess to be tables, showing an alleged annual excess of expenditure over revenue, and predicates on these his theory of an exhausted treasury and a burden of direct taxation. As his last published table includes 1878, it will be well to take that one as the subject of notice, along with the comments to be found in the earlier publication.

Here is the statement, as it originally appeared at page 39 of the "Letter," heading and all.

"A Series of Deficits—Going Behind Every Year."

"The prevailing opinion in Ontario, is, I think, that the finances of the country are in a sound and satisfactory condition, that the Revenue exceeds the Expenditure, and that the Province rejoices in an annual surplus. I regret that it should have devolved on me to dispel this agreeable delusion, but the people should be told the truth about their own affairs, even if it should be, and in this case I believe it will be, an appalling revelation. Will it not astound the people to learn that the Expenditures exceeded the Revenue for each of the last four years—that the Province of Ontario has had four annual deficits—each of them larger than the preceding one? Such is unfortunately the fact."

	1874.	1875.	1876.	1877.	1878.
	\$	\$	\$	\$	\$
Expenditure	3,671,492	3,904,624	3,148,627	3,177,413	2,902,340
Revenue	3,146,348	3,139,495	2,869,294	2,402,075	2,285,301
Deficit, 1874.	\$425,144.				
" 1875.		\$445,029.			
" 1876.			\$551,693.		
" 1877.				\$945,338.	
" 1878.					\$617,187.

—Thus the accumulation of former years had to be drawn upon, to meet these deficits to the amount of \$2,085,311." Letter, p. 39.

His Exceeding "Greenness."

And this foolish Senator really fancies that the fact of the surplus having been drawn upon since 1873, to the tune, according to his statement, of \$2,000,000, is an "appalling revelation" to the people of Ontario.

Dishonest Although Foolish.

But his mode of putting the case is not the less dishonest, because it is foolish.

How he Cooks his Deficits.

The Senator's figures are not, even upon his own method of calculation, precisely correct, although the variation from the official statements is not important in relation to the point immediately at issue. In exposing his errors, his own figures are adopted as the basis of the calculation. Hence some difference between the amounts of the surpluses thus shown, and those presented by a comparison between the actual revenue and expenditure:—

Alleged Deficit, No. 1.

1874.....	\$ 425,144
He includes in that year the following items:	
Aid to Railways.....	\$ 113,813
Municipal Loan Fund Distribution.....	1,361,101
Investments of the public money at 5 per cent. in Drainage Deben- tures.....	54,338
Total.....	1,529,152

Showing, that, exclusive of these charges, there was

—not a deficit, but—a **SURPLUS** in 1874 of 1,104,008

The Aid to Railways was a distinct and express appropriation—out of annual Revenue but—of Surplus.

“There being such a surplus on hand, the House would be recreant to its duty if it did not provide means for opening up the country.”—*Speech of Sandfield Macdonald, Feb. 7th, 1871, on Railway Aid Resolutions.*

The Municipal Loan Fund and Surplus Distribution scheme, comprising as it did a distribution of over \$3,000,000 to indebted municipalities, could only apply to an actual surplus. Its character and intent are known to everyone.

To suggest that the advance of money to municipalities on Drainage Debentures, is a charge upon revenue, is to insult both municipal credit and common sense.

Unprincipled or Orazy—Which?

On the result of his attempt to prove there was a deficit of \$425,000 against the revenue of 1874, the Senator may elect to be declared either very unprincipled or very crazy.

Alleged Deficit, No. 2.

1875—Deficit, according to Senator Macpherson.....	\$445,029
In the current expenditure the Senator includes the following items:—	
Aid to Railways.....	\$417,334
Municipal L. F. and Surplus Dis- tribution.....	986,243
Drainage advances.....	137,396
Total.....	1,540,973
Showing that, irrespective of the above items, there was—not a deficit but—a SUR- PLUS of.....	
	1,095,944

Alleged Deficit, No. 3.

1876—Deficit, according to Senator Macpherson.....	\$51,463
To make this “deficit” the Senator includes the following in the expenditure of the year:—	
Railway Aid.....	\$372,306
Municipal L. F. and Surplus Dis- tribution.....	452,151
Drainage Advances.....	78,263
Common Goods Alterations paid to Municipalities.....	67,830
Osgoode Hall, improvements.....	14,900
Total.....	985,440

Exclusive of the foregoing items there would have been—not a deficit but—a **SURPLUS** of 434,037

The Alternative!!!

It would be difficult, after discovering the method of manufacturing “deficits” in the current expenditures of 1875 and 1876, to avoid presenting Senator Macpherson’s apologists with the alternative of admitting him to be either very unprincipled or very crazy.

Alleged Deficit No. 4.

1877—Deficits according to Senator Macpherson.....	\$665,335
To arrive at this result, Senator Macpherson includes in the expenditure of the year the following items:—	
Railway Aid.....	\$343,613
Municipal Loan Fund and Surplus Distribution.....	317,711
Drainage Advances.....	68,669
School of Practical Science (special account).....	17,143
Osgoode Hall (special account) ...	9,960
Total.....	749,096

Exclusive of the foregoing items, there would have been—not a deficit but—a **SURPLUS** of 83,761
Was the man who connected a deficit in 1877 very unprincipled or very crazy?

Alleged Deficit No. 5.

1878—Deficit according to Senator Macpherson.....	\$617,187
To arrive at this result, the Senator includes the following items:—	
Railway Aid.....	\$232,529
Municipal Loan Fund and Surplus Distribution.....	108,171
Drainage Advances.....	33,087
Purchase of Rockwood Asylum ...	94,560
Refund of Brewers’ License Fees, under judgment of Supreme Court.....	5,442
School of Practical Science (special account).....	16,124
Total.....	493,853

Exclusive of items above given, the deficit on the current year would have been—not \$617,187, but—only 123,334

Is the man, who, in order to exaggerate a small deficit, included these items in current expenditure, very unprincipled or very crazy?

The purchase of the Rockwood Asylum was simply the acquisition on favourable terms of a valuable portion of real estate.

The Brewers’ License had originally gone into Revenue, and their refunding, on the extent of the powers of Provincial Governments in the premises being decided, was a charge upon the cash balances in hand, not against the expenditure of the year.

The Senator has a passing fling at the expenditure on Osgoode Hall (p. 36 of Letter, &c.)

It may interest the public to know that the improvements in question are met from what is known as the “Chancery Suits’

Fund," and not out of the public Treasury at all. Hence the term "special account," and the absurdity of charging the amount to the current expenditure of the year.

The term "special account" is applied to the expenditure on the School of Practical Science.

For the purposes of a College of Technology, the Government of Mr. Sandfield Macdonald, unwisely, as it turned out, purchased the building of the Toronto Mechanics' Institute. It proved most unsuitable and was re-sold by the present Government to its original proprietors, the proceeds in money being applied to the erection of a suitable building near the University. The money thus expended forms a "special account," and is no part of the ordinary expenditure.

The sum of \$47,830 for Common Gas alterations, was, in effect, a grant to the Municipalities interested, to repay their outlay on those edifices. It was properly a charge against surplus, and so appears in the official return, signed by the auditor, from which the above figures are taken.

The trifling deficit in 1878 was owing solely to the great falling off in Woods and Forests revenue, consequent upon the depression of the timber trade. As a proof of the wholly exceptional state of things, it may be mentioned, that the revenue, in 1878, was \$80,000 less than that of 1871, the year of the lowest revenue (except 1878) since Confederation.

The inclusion of the investments of the public money in draining debentures, among current expenditure, is so impudent an attempt to mislead, that no further proof or argument is required to discredit the person guilty of it.

His Conclusions versus Facts.

Assuming Senator Macpherson's figures to be, according to his method of reckoning, correct, the case stands thus:—

Senator Macpherson on the five years endeavours to make out an aggregate deficit of.....	\$2,704,098
Instead of a SURPLUS as shown by an honest and rational statement, taking the same figures, of.....	\$2,594,416

Five Years' Finance from Official Returns.

The following is the exact result of the financial operations of the five years in question, taken from a return presented to the Legislature last Session, and signed by the auditor:—

1874—Revenue.....	\$3,446,348
Expenditure under Supply Bill.....	2,842,339
	\$1,104,009
1875—Revenue.....	\$3,156,405
Expenditure under the Supply Bill.....	2,063,550
	\$1,092,855
1876—Revenue.....	\$3,589,223
Expenditure under the Supply Bill.....	2,155,185
	\$ 434,037

1877—Revenue.....	\$3,227,099
Expenditure under the Supply Bill.....	1,363,806
	\$1,863,293
1878—Revenue.....	\$2,308,945
Expenditure under the Supply Bill.....	2,408,534

Deposit.....	99,609
Aggregate surplus.....	\$5,494,694
Less deficit in 1878.....	99,609
	3,395,385

But, the sum of \$748,863 must also be deducted, as it repays money temporarily borrowed only, and is not, therefore, a portion of revenue.

Aggregate surplus.....	\$3,395,385
Less.....	748,863

Net SURPLUS on the five years over and above the Expenditure under the Supply Bill..... \$2,646,532

So that, instead of being "APPALLED" by the spectacle conjured up by Senator Macpherson, of annual deficits amounting in five years to \$2,704,098, the people of Ontario can contemplate with satisfaction an actual record of surplus of no less than \$2,646,532, applicable to the policy of distributing the surplus funds of the Province among those to whom they of right belong; a policy partially acted on by Mr. Sandfield Macdonald in 1871; expanded by Mr. Blake in 1875; still further elaborated by Mr. Mowat in 1878; emphatically approved and endorsed by the electors in 1875; never challenged by a responsible representative of any party; and, for the first time, made the subject of unprincipled or crass misrepresentation by the "great purifier of Canadian public life" Senator D. L. Macpherson.

Before noticing some of the Senator's pretended criticisms of the public expenditure, a few other of his charges may be disposed of:—

The Cap on the Wrong Head.

The Senator, at p. 7 of his letter, says:—"Their Anti-representation Act, restricting the choice of the people, was strangely inconsistent with the principles professed by Reformers. It was probably passed at the instance of Mr. Brown, who could foresee that its tendency would be to exclude men of ability from the Local Legislature, and to make that body more subservient to him."—Letter, p. 7.

The Act which first touched the question of dual representation was passed by Mr. Sandfield Macdonald. In the Independence of Parliament Act, Ontario, 32 Victoria, cap. 4, sec. 2, it is enacted: "No Senator or Privy Councillor of the Dominion of Canada shall be eligible as a member of the Legislative Assembly, nor shall he sit or vote in the same."

And in the 8th section of the same Act it is provided:—"If any member of the Executive Council of Ontario shall,

while he holds such office, sit or vote as a member of the House of Commons for the Dominion of Canada he shall thereby forfeit his said office of Executive Councillor, and his appointment as such Executive Councillor shall, from thenceforth, be and become null and void, and he shall be incapable of being reappointed to, or holding the office of Executive Councillor so long as he shall be a member of the House of Commons of Canada." (This section was to come into operation at the end of the then existing Assembly or House of Commons.)

So it was Mr. Sandfield Macdonald, patronisingly pronounced by Senator Macpherson to be "an honest Reformer" (see Letter, p. 6), who first "passed an Act strongly inconsistent with Reform principles."

In the session of 1872 (Mr. Blake's Government) the Act was passed to which the rather unadvised Senator refers. This was 35 Victoria, cap. 4, which, in its first section, provided that, if any person, after the dissolution of the then existing House of Commons, being a member of the Legislative Assembly, should sit or vote as a member of the House of Commons, he should be disqualified from sitting in the Local Assembly.

This went a step farther than Mr. Sandfield Macdonald's Act, but the former Act of Mr. Sandfield Macdonald would have certainly had the effect of excluding some of the most prominent members of the Local Legislature from one House or the other, and so doing that which the Senator professes to deprecate.

The Tables Turned.

But, it so happens, that the separation of the most able and prominent men in the Local Legislature from that body was not effected by either of these Acts, but by a *Dominion Statute passed with the concurrence of Sir John A. Macdonald at Ottawa, and approved by the vote or silence of Senator Macpherson himself.*

Sir John A. Macdonald had always opposed the abolition of dual representation, but, as Mr. Costigan, one of his followers, in 1872 introduced, for private reasons, into the House of Commons, a wretched little measure which decreed that no member of a Local Assembly should be eligible for election, or even for nomination as a member of the House of Commons, Sir John, hoping to embarrass the Ontario Government, of which Messrs. Blake and Mackenzie were both members, supported the Bill and it became law. See *Statutes (Canada)*, 1872, 35 Vic. c. 20.

It was under this Act that Messrs. Blake and Mackenzie resigned their seats in the Ontario Assembly, prior to their respective elections to the Commons in 1872, and, on Mr. Blake's return from Europe shortly afterwards, the Cabinet in Toronto was reconstructed.

So much for the inconsistency of Reformers and the Senator's crazy and ridiculous discovery in this business, of the machinations of "Mr. Brown."

The Senator the only True Prophet.

The Senator attacks Mr. Mowat (p. 7), for descending from the Bench to become Premier of Ontario.

Mr. Mowat's acceptance at a great personal sacrifice of what

he felt to be a more useful public position than even the honourable one he left, was fully approved by the people at the polls in 1875. Senator Macpherson's voice was not then heard in protest. His silence then, if he is in earnest, proves his patriotism in the past, to have been less conspicuous than his impertinence to-day.

The Senator Collides with the Crown and People.

The Senator (p. 8), thinks Messrs. Matthew Crooks Cameron, Mr. Stephen Richards, or Mr. John Carling should have been Premier of Ontario, instead of Mr. Mowat.

Mr. Cameron, as leader of the Opposition, opposed to the verdict of the people, as against Mr. Mowat in 1875. The people sustained Mr. Mowat, and refused to replace him by Mr. Cameron.

Mr. Richards retired from political life and did not even seek re-election, in 1875. Mr. Carling has never, since 1872, sought to connect himself with local affairs. That Senator Macpherson should suggest either of the two last named gentlemen as Premier of Ontario is only one more proof that he is "out of gear" with all the rest of mankind.

Besides, it was the pleasure of the Lieutenant-Governor to call Mr. Mowat to the Executive Council. It will hardly be said that the incumbent of that office in 1875 was likely to be influenced by "Mr. Brown." The Senator's "old know better than to show disrespect for His Honour's good judgment."

The Senator on the Members' Indemnity.

The Senator falls foul of what he elegantly designates "the Salary Grab," otherwise the increase of the Members' Indemnity in 1876. He says:—"In 1873, Mr. Mowat doubtless desiring to propitiate Reformers raised the indemnity to \$600, and, again I presume further to appease them he raised it in the session of 1875-6 to \$800." Letter, p. 31.

The impartial critic who "eschews partisanship," cannot help making a mean innuendo to the disparagement of political opponents.

His dishonesty is the more to be condemned because he knows, as everybody else knows, that the increase of the indemnity on both occasions, was the result of representations made by members on both sides of the House, and that, while nobody ever demurred to the first increase, every Conservative in the Legislature pledged himself to support and defend the second.

However, as this champion of the Conservative party chafes to shift the responsibility of the increase on Reformers, it may be as well to recall one or two facts.

In February, 1876, Messrs. M. C. Cameron, who should, according to the Senator, have been Premier of Ontario; Mr. Wm. Macdougall; Mr. Meredith, the present leader of the Opposition; Mr. Scott, the member for Peterboro'; Mr. O'Leigh, a rival of the Senator in financial criticism; Dr. Boulter; Mr. Lauder; Mr. Becher, and other Conservatives, all openly from their places advocated the increase from \$600 to \$800.

Moreover, when, in 1877, the Government, to give the House an opportunity of exercising its free discretion in the matter, submitted a resolution to take off \$200 from each member, the

following allies and trusty friends of the Senator, being opposition members of the House, all voted to keep the indemnity at \$600, namely:—

Name.	Constituency.
Baker,	Russell.
Bell,	West Toronto.
Boulter,	North Hastings.
Brosier,	Dundas.
Cole,	South Lanark.
Conna,	West Kent.
Doscoe,	North Richmond.
Flecker,	Cardwell.
Grange,	Leicester.
Harkin,	Prescott.
Kenn,	East Simcoe.
Long,	West Simcoe.
Madsen,	South Simcoe.
Mostry,	North Lanark.
O'Sullivan,	East Peterboro'.
Preston,	South Leeds.
Scott,	West Peterboro'.

Is the man who, in the face of this list, endeavours to saddle Reformers with the exclusive responsibility of the increased indemnity, to be written down as unprincipled, or shall we vote him only crazy?

The Government last session voluntarily proposed and carried a reduction of the indemnity to its old figure of \$600, and also voluntarily relinquished \$500 apiece on their own salaries.

A False Suggestion.

Yet the Senator has the effrontery to say (p. 7 of Introduction, &c.)

"There would have been no reduction of salary if it had depended upon the Government or their supporters."

To this it may be answered that, not only did the Ministers announce their intentions in this respect, during the debate on the Address, but the reduced amounts were actually printed in the Estimates before the House met.

The Senator's "Salary Grabber."

The cool effrontery, however, of this attack on the indemnity is all the more amusing when it is recollected that, in 1873, the very year the indemnity at Toronto was raised \$150, the Senator with perfect self-complacency himself pocketed an additional \$400 at Ottawa.

Whatever may be the work of the Commons or their claims to a tolerably liberal indemnity, the Senators have a sufficiently easy time of it. They have no elections to run, no constituents to attend to, they can come and go as they please. Their position is supposed to be one of honour and dignity.

Yet the Senator, for no other reason in the world than because the indemnity was raised in the Commons, got his rise from \$600 to \$1,000 also.

And that, too, at a period when, as he knows well enough, every cent he appropriated to himself had to be met by additional taxation.

The Senator Blowing Bubbles.

In the "Introduction," p. 7 also occurs the following:—

"It will be seen by referring to Table 14 that the Government borrowed \$725,133 on bonds in 1877, an amount almost identical with the increased amount of the controllable expenditure of that year, and, in 1878, had to borrow \$300,000 from the Bank of Montreal, and \$25,724 upon stock. This shows how the surplus is being expended."

This is the suggestive *folie* with a vengeance.

The Government did not *have* to borrow a dollar. The advances obtained of \$725,133 on bonds or stock in 1877, and the \$25,724 in 1878, were fully explained by the Treasurer last session in a way that satisfied everybody.

The Government did what Senator Macpherson is the owner of business might find it convenient and profitable to do any day.

No money was wanted for the ordinary expenditure.

The funds of the Government are invested from time to time in public securities.

These are bought and sold, just as money is needed to meet the demands on the balances in hand.

To pay railway grants, surplus distribution, and other claims, it was necessary to sell some Dominion Bonds. For reasons well understood by dealers in such securities, the financial agents advised the sale should be postponed for a few weeks, and an advance on the stocks obtained temporarily instead. This was done. The money was obtained at four per cent. and deposited at 5 per cent. in the banks, the difference, less agent's commission, being profit, and when the proper time came to sell the stock the loss was cleared off.

And these very business-like transactions are dishonestly made to appear as though they were loans of necessity, or emergency, owing to the exhaustion of the surplus.

One would suppose, if this were by any possibility an innocent blunder, the Senator would still be a bare-legged laddie with nothing but a pair of new calves to exhibit as his fortune, and as unconscious of financing as when his whole acquaintance with the "hawbies" that economy and a little shrewd bargaining had scraped together, was limited to the contents of that domestic savings bank, the traditional old stocking.

The Senator Discovers "A Mare's Nest"

The Senator's attack on the Court of Appeal is worthy of the position he has played himself in, in connection with other matters already referred to. He says:

"They (the Reform Governments of Canada and Ontario) have created two Courts of Appeal, the Court of Error and Appeal in Ontario, and the Supreme Court at Ottawa. * * * When Messrs. Mackenzie & Blake determined to establish the Supreme Court at Ottawa, they should have informed Mr. Mowat of their intention. Had they done so, I am sure he would not have created the Court of Error and Appeal."—Letter p. 32.

Attorney-General Mowat's reply to this wonderful discovery, in the course of his speech on the 8th of January, 1879, at the meeting of the Toronto Reform Debating Club, puts the poor Senator in a very ridiculous position. Mr. Mowat said:

"Amongst other things, the Senator states that the Reform Government at Ottawa and Toronto have created two Courts of Appeal—the Court of Error and Appeal for Ontario, and the Supreme

Court at Ottawa.' What will you think of such a statement when I tell you that the *Court of Appeal* was established as long ago as 1791? and that the Act establishing it provided for nearly the same classes of appeals from the Court of King's Bench as now? The Court of Chancery was established in 1857, and it was then provided, 50 years ago, that there should be appeals from that Court to the same Court of Appeal. Some years later (1849) the Court of Common Pleas was established, and an appeal was at the same time provided for from that Court to the Court of Appeal, which then received the name of the Court of Error and Appeal, and retained it till the old name was restored in my time. Thus, part of the jurisdiction of the Court of Appeal which we are said to have created, had its origin over eighty years ago, part of it forty years ago, and part of it more than a quarter of a century ago. The Senator expresses the valuable opinion that the law allows too many rehearings or appeals, and he intimates, if he does not positively assert, that we were the parties who had made the law to which he thus objects. You will hardly be of that opinion when I tell you that, since 1851, no important classes of appeals have been sanctioned by the Legislature except those which Sir John Aird—*I do not say wrongly* added—by a law passed in his time. So that the whole matter of appeals in ordinary cases has been in existence substantially as it now is for many years before either of the so-called Governments was in power, and some parts of the system are owing to his friend Sir John and his Government; and nobody but the Senator in his pamphlet has hitherto contradicted them. The Senator condemns the Reform party also for the appeals allowed to the Supreme Court, corresponding in that respect with the Bills previously brought in by his own friends; the Act of the late Government not only did not go farther than was done by the Bills of Sir John, but cut off one expensive appeal which the Senator's friends wished to retain, namely, an appeal from the Superior Court to the Privy Council in England.

When the wonderful ingenuity of the Senator is thus cruelly confronted with his actual knowledge, it is impossible to dissociate him in one's mind from the remark credited to the present Lord Derby, with reference to the late Earl: "My father would be the cleverest man in England, if he were not so terribly ignorant."

The Senator as a Professor of Accounts.

"I may remark that the public accounts are not kept in such a way as to facilitate comparisons of the details of expenditure of different years. This has rendered the preparation of my statements a work of difficulty and great labour, but I hope that I now present them in a form so plain as to be easily understood by those who are not familiar with the science of accounts." (*Letter, &c., p. 13.*)

From the foregoing fourth the public would have a right to expect,

1. Strict accuracy of statement,
2. The most rigid adherence to truth and fairness,
3. Clearness and lucidity, not mixing or garbling or alluring to suit a particular purpose.

It will be shown that, like the other statements of Senator Macpherson, his financial tables are wholly unreliable; that they are not what they are represented to be; that they are purposely altered to serve a dishonest object, and that they are garbled for the same reason.

"My Tables."

The first table is headed as follows: "Table No. 1, total annual expenditure of the Provinces of Ontario from 1st July, 1867 to 31st Dec., 1877."

Will it be believed there is not one word or figure referring to any expenditure in 1867. The first column is headed 1867-8,

but the expenditure of 1874,440 in the first six months of Mr. Sandfield Macdonald's administration is not referred to at all.

This is specimen No. 1 of the wonderful scoundrelism and accuracy of the compiler of "My Tables."

Blunder upon Blunder.

In 1868, in addition to the expenditure made directly by the Government of Ontario, sums amounting to \$16,642,555 were paid on account of Ontario by the Dominion Government and form part of an open account between the two Governments at the present time.

Consequently, when the great arithmetical genius, who is going to set everybody to rights, presents the very first column of figures he favours the world with, he is wrong, by no less than \$16,642, and gives \$1,182,368 as the expenditure instead of \$1,199,010, the correct amount.

The omission can hardly be accidental as the nature of the expenditure in question, and the amounts, are fully stated at pages 67 and 70 of the Public Accounts for 1868.

The next table purports to be a statement of the expenditure connected with Civil Government, from 1st July, 1867, to 31st December, 1877.

There is not a cent of the expenditure in 1867 in the table.

Another proof of the dishonest or shrewdly evasive of the Senator's treatment of these accounts is that, in the years 1868 and 1869, it is made to appear that there were no "Contingencies" connected with the Government House expenditure.

If sufficiently industrious or conscientious he could have found these Contingencies at page 40, Public Accounts for 1869, charged under the head of "Public Works and Buildings" for "Lieutenant Governor's Residence."

Again, in 1870 and 1871, the charge for "Contingencies" is in the Provincial Secretary's department, placed under the head of Contingencies in the Registrar General's department. In the Public Accounts these items are entered clearly enough under the proper heads. Whether this be evidence of some small trick of the operator, or simply a very stupid blunder, it equally discredits the originator as an authority in any matter requiring accuracy.

Too Smart

The Senator's professions of being a just, impartial, and reliable critic, may be measured by the following further illustration:

He gives the salaries of the Public Works Department as follows—

1868.	1869.	1870.	1871.	1872.	1873.
\$9,840	\$7,765	\$9,945	\$19,365	\$15,079	\$17,402
	1874.	1875.	1876.	1877.	
	\$16,657	\$15,902	\$17,562	\$17,562	

The object, of course, is to convey the impression that there was a sudden and startling increase of salaries in this department in 1872, and thereafter. That is the burden of his whole discourse.

But he had before him, plainly set forth in the Estimates for 1872 and 1873, the fact that, in 1868, 1869, 1870 and 1871, the following salaries—charged, from 1872 and afterwards, in their proper place, as salaries of the Public Works Department—had been debited to the several Public Works in hand, the actual cost of

the office staff being thus apparently diminished, and being included in expenditures on capital account:—

	1872.	1873.
Architectural draughtsman	\$939	\$939
Engineering "	939	939
Assistant "	800	800
First clerk	800	800
Second clerk	500	600
Third clerk	400	400
Carpeteer engaged in public buildings generally	624	624
	\$5,002	\$5,102

It is consequently, BY SUPPRESSING THIS EXPLANATION, although it was to be found in black and white in the Estimates, that Mr. Macpherson credits the Public Works with an increase in salaries of some \$5,000 per annum, and at the same time—his dishonesty being discovered—discredits himself.

Omitted with a Purpose

The third table professes to give a comparative statement of Contingencies from July 1st, 1867, to December 31st, 1877.

The "Contingencies" of Government House in 1868 and 1869 are again omitted altogether, and no note or information is appended as to the cause.

The contingencies of the Secretary's office, properly distinguished in the public accounts, are here improperly charged to Registrar General's office.

A Double Shuffle.

But a still more flagrant piece of dishonesty attaches to this last-mentioned tabular statement.

The essential writers, pages and messengers employed when the House is sitting are, in the Public Accounts charged, and properly so, under the head of "Legislation."

In order, however, to swell the contingencies account to which it does not belong, the Senator actually places the same charge for writers, &c., &c., under both heads. Now if, in the Public Accounts, this expenditure had been charged to contingencies, the Senator would have said it was done to conceal the extent of patronage exercised in this direction by the Government and their friends.

He, more than once, offensively imputes some such tactics to the Administration, and yet he is practising the very same trick, and that, too, without one word to warn the public he professes to be illuminating, that the amount he gives as contingencies covers such charges as are referred to.

Piling up the Contingencies.

Once more:—

The Queen's Printer is a permanent public officer.

He is so much a part of the Civil Government as the Auditor or Government Engineer.

But his salary and also that of his clerk, amounting together to \$1,050, are charged, since 1870, to Contingencies by the Senator, although the subject of a separate entry in the public accounts. And this too, although the Senator has already charged the same item to "Civil Government," its proper place.

The Base Motive.

It may be asked what motive can Senator Macpherson have for thus attempting to deceive the electors of Ontario.

This is what he says about "Contingencies" in a paragraph (at page 30 of the "Letter") headed, "The Corruption Fund."

"The Contingencies are disbursed at the discretion of the Minister at the head of each department. They may be said to constitute the corruption fund of unscrupulous Ministers, and even when honest and conscientious administration is intended it is well known, that, unless the Contingencies are closely watched items for jobbery and corruption may creep in." The enormous contingent expenditure of the Ontario Government is altogether inconsistent with pure administration."

A Trumped Up Case.

And yet, in order to make out a case against the Government, the Senator has to charge salaries belonging to "Civil Government" or "Legislation" to "Contingencies," hoping evidently, by these mean and contemptible devices, to persuade people that what he asserts is true, that the contingencies are "a corruption fund" and that their amount is "inconsistent with pure administration."

What Contingencies Really Are.

While the increased departmental work explains, to a large extent, the increase of salaries, it accounts almost entirely for the increase under the head of contingencies. This word is construed, in the attacks on the Government, as though it covered unreasoned and discretionary expenditure. But, as a matter of fact, very little of the money voted and charged under this head is of that character. The term covers only necessary known expenses, not otherwise and more specifically provided for.

Comparison of Contingencies 1871—1878.

The following brief explanatory summary of the departmental contingencies for 1871 and 1878 respectively, will dispose very effectually of the Senator's wild ravings about a contingencies "corruption fund."

Attorney-General's Department.

In the Attorney-General's Department the increased contingencies amounted to the sum of \$253 in 1878 over 1871. In 1871 they were \$3,018; in 1878 they were \$3,271. But that is in the face of one hundred per cent. more work, represented by stationery, office accommodation, copying, and other such items. In fact, the figures show that the contingencies would of necessity have been much larger if there had not been a saving of some \$230 in the item of telegraphing, of \$130 for "cable," and \$100 in postage incidental to the introduction of compulsory propaganda for letters, which previously were often unpaid by the writers.

Treasury Department.

In the Treasury Department, the increase is \$1,104 in 1878 over 1871. The work of surplus distribution, the postage and telegraphing connected with the additional number of public institutions, the stationery absorbed in all these matters, and travelling expenses and cab hire connected with the public institutions, fully account for this increase.

Secretary and Registrar's Department.

In the Secretary and Registrar and Registrar General's Department there is an increase to the extent of \$1,173. But of

that sum \$495 is due to the License Branch, which had no existence in 1871, leaving only \$678 as the actual comparative increase. An unavoidable increase in some items is counterbalanced by the absence, in 1878, of a charge for extra clerks, that figured in the accounts in 1871; while economy in certain directions is a set-off to a necessarily larger outlay in others. The change in the law relating to Marriage Licenses, and the improved system of registrations have had the effect necessarily of increasing the expense of the office.

Public Works and Agriculture.

In the Agriculture and Public Works Department the net increase is only \$192 in the seven years. With a large accession of business tending to an increase in such items as telegraphing, printing, housekeeper, rent, repairs, travelling, &c., there is here again a reduction of nearly \$800 in a charge for extra clerks, whose services, if retained, are now properly charged under the head of salaries. In 1871 the charge to "Contingencies" for "extra clerks" was \$861. In 1878 it was only \$96.

Immigration Office.

The whole of the contingencies of the Immigration Department amount to \$279. There is no change in the items corresponding with those now charged. In 1871 the contingencies for Immigration were \$13,526; but then some \$11,000 was for printing and other matters, now, under arrangement, paid for by the Dominion in return for Ontario bearing a share in other Immigration expenses.

Inspector of Prisons, &c., Office.

The nominal increase in the contingencies in the Inspector of Prisons and Asylums Office is \$1,411. With vastly increased duties the contingencies of this office must necessarily be much increased. But as postage, telegraphing, and a large portion of the printing of this office were, in 1871, borne by the Public Works Department, to which it was then attached, the actual increase is very small in proportion to the business.

Crown Lands Department.

In the Crown Lands the increase is from \$8,454 in 1871 to \$10,120 in 1878, or \$1,666. This includes repairs, an additional charge for fences and watchmen, for men employed keeping the Parliament grounds in order—not charged in 1871—and payments incidental to the greatly enhanced volume of business described elsewhere.

Legislation.

Legislation shows an increase in contingencies of less than \$400; the reporting and cost of evidence in connection with the Parliamentary Committee alone represent an item of \$351 that did not appear in 1871 at all.

Education.

Education shows a nominal increase of \$2,423; but then the Normal School at Ottawa, which was not in existence in 1871, introduces a new charge for contingencies of \$3,059, or nearly \$600 in excess of the apparent increase.

Increased Work and Increased Charges.

In all the Departments there has been increased work, and the items incidental to that cause are in nearly every case larger than in 1871. But there has been a saving in many other, showing that economy has been rigidly practised wherever it could be effected. It must indeed be either a very disordered or very hasty mind that can make out of these Contingencies a Government "Corruption Fund."

A full analysis of Contingencies and explanations of every increase will be found at pages 55 to 70 of Mr. Treasurer Wood's late Budget Speech.

A Very Small Grievance.

The Senator is greatly excited over the very unimportant fact that, whereas the details of the respective departmental contingencies were formerly grouped together, they are now attached to the statements of the expenditure of the several departments to what they belong.

The change does not amount in importance, to the proverbial "row of pins," and only a diseased imagination would see any possible cause of complaint in it.

The present method has the advantage of showing the details, as well as aggregate expenditure, of every department at a glance.

Omissions that Make his Comparisons Worthless.

As another proof of inaccuracy, to use no harsher term, in this great instructor, it may be noticed that, in his 4th table, "Expenses of Legislation" he carefully omits to notice that such expenses as fuel, water, gas and some others, now always charged to Legislative Contingencies were, in the earlier years of Mr. Sandfield Macdonald's Administration, charged to Public Works. In 1868 these items amounted to no less than \$7,076, and in 1869 to \$5,098. The omission of course deprives the comparisons attempted under this head, by the Senator, of any possible value.

Audacious.

An audacious proceeding characterizes the Senator's next effort, in Table 5, "Expenditure connected with Administration of Justice."

From 1874 to 1877, inclusive, a Commission was engaged in the great and necessary work of revising and consolidating the Public Statutes.

This is, of course, an altogether exceptional charge on the revenue occurring at intervals of, perhaps, twenty years.

Its proper place certainly is under the head of "Miscellaneous Expenditure."

It is no more a charge on the "Administration of Justice" than is the printing of the Statutes passed every session.

Yet, in order to swell the Expenditure under the head of "Administration of Justice," which he seems especially concerned to swell, the Senator adds to it the following sums, paid for Consolidation of Statutes:—

1874.....	\$ 2,384
1875.....	5,602
1876.....	7,775
1877.....	44,174
Total.....	\$59,935

Nor does he stop here, for, after saying that the amount above given—"charged as 'Miscellaneous' in the Public Accounts, should be classed under Administration of Justice,"—he has the cool impudence to place it under both heads, so that the comparison of both, in the years above mentioned, when the Mowat Administration was in power, may be all the less favourable to that Government. And this is what he calls making the accounts "plain to those not familiar with the science of accounts."

Adding Here and Omitting There.

Another sly but very paltry dodge in connection with this table is noticeable:

While the Senator designedly adds the Consolidation of the Statutes to "Administration of Justice" he eliminates from

that account the sum of \$4,600 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 \$4,600 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 \$30,000 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 \$30,000 out of the Education expenditure for 1870, and *smuggles* 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	\$186,857	\$203,401	\$213,755

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 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 *leaped 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	25,133	29,144	31,254
Brantford...		15,888	19,675	20,606
	\$20,718	\$44,021	\$48,919	\$51,860

Having accomplished his dishonest purpose so far, this artist is 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 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 cunctis!*"—"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!"

His last "out of Whole Cloth."

With an exposure of one more barefaced allegation, the Senator may be dismissed.

On page 7 of the "Introduction," he says:

"The cost of Government in Canada under the pretentious Reformers, has far exceeded that of any other country in the world having the same population."

This is absolutely and literally false.

The cost of Government properly means, of course—not the distribution of surplus funds at command, or expenditure on capital account—but those expenses which are necessary for actual Governmental purposes—say, in the case of Ontario,

Civil Government,
Legislation, and
Administration of Justice.

"Comparisons are odious."

In 1877, the year Senator Macpherson selects for the purpose of comparison, the expenditure per capita on those objects was, in the several Provinces of Canada, as follows:—

For Civil Government.

In Quebec..... 14 cents per head.
In five smaller Provinces..... 11 " " "
In Ontario only..... 7 " " "

OR, IN ONTARIO, JUST ONE HALF THE COST OF CIVIL GOVERNMENT IN QUEBEC.

For Legislation:

It was in Quebec..... 14 cents per head.

The five smaller Provinces averaged 15 " " "

AND IN ONTARIO IT WAS ONLY 7½ " " "

Administration of Justice.

The cost was, in Quebec..... 34 cents per head.

AND IN ONTARIO ONLY..... 17 " " "

How do these figures compare with the daring assertion that Canada is more expensively governed than "any other country in the world having the same population."

Further Comparisons.

New South Wales has a population of 618,000, or little over one third that of Ontario in 1871.

Its expenditure in 1876 was £4,749,013 sterling, or, say, \$23,500,000, EQUAL TO YEN TIMES THE WHOLE EXPENDITURE OF ONTARIO as voted by the Legislature, and as large as the expenditure of the whole Dominion.

New Zealand has a population of about 300,000, and spends, for all purposes, as against revenue, about £2,700,000 sterling annually, or, say 13,500,000 dollars,—equal to six times the expenditure against revenue in Ontario. The charges for public debt and sinking fund alone in New Zealand amount to 1½ millions of dollars more than Ontario's whole expenditure under the Supply Bill.

Victoria, with a population of 732,000, has an annual expenditure as against revenue of some 21 millions of dollars.

The relative per capita costs, therefore, of Ontario's expenditure as compared with the three colonies just named would be as follows:

In New South Wales it is..... 38 dollars per head.

In New Zealand it is..... 45 dollars per head.

In Victoria it is..... 29 dollars per head.

AND IN ONTARIO IT IS LESS

THAN..... 1½ DOLLARS PER HEAD.

It is true that the Colonies mentioned, not being members of a Confederation, have charges to bear that, in Canada, fall to the Dominion.

On the other hand, their public works are usually constructed, on capital account, from money raised by loans, and are not, as ours are, charged against revenue.

But we can afford to add to our own Provincial Expenditure our share,—say one half,—of the whole expenditure of the Dominion,—say 12 millions,—and still not be shown to expend more in proportion to our population than nine dollars per head or, say, one third the per capita cost of governing Victoria, one-fifth that of New Zealand, and one-fourth that of New South Wales.

We can be even more generous—

Suppose we take Ontario's Expenditure, or share of expenditure, for all purposes, Federal, Provincial, and Municipal, as follows:—

Federal,—say..... \$12,000,000

Provincial, including Surplus Distribution,..... 3,000,000

Railway Aid, &c., &c., &c..... 3,000,000

Municipal Expenditure..... 6,000,000

Total..... 24,000,000

And we escape with 13 dollars per head, or considerably less than half the whole per capita Governmental—exclusive of Municipal—expenditure of Victoria:—less than one-third that of New Zealand, and just one-third that of New South Wales.

Will he Confess or is he Impenitent?

Will Senator Macpherson still brazen out the statement that Ontario is more expensively governed than any country in the world of the same population? If he does not show penitence, and confess his error, he must accept the fate of a person righteously convicted of a very grave offence against truth and public morality.

Removed from the Dock.

Or, perchance, looking at the utter want of self control, the morbid vanity, the complete abandonment to passion and bad temper, and the total moral obliqueness of the offender his so-called criticisms display, a very charitable jury might adopt the not unusual course—when a sentiment of pity and a doubt of moral responsibility are coupled with unimpeachable testimony as to the facts,—and mercifully return a verdict of—

"NOT GUILTY ON THE GROUND OF INSANITY."

For a full and complete record of the financial position and expenditure of the Province of Ontario compiled exclusively from official sources, electors are referred to the "Elector's Guide" just issued, to which are appended tables of receipts and expenditures as presented to the Legislature and certified by the Auditor.

Other charges, mainly founded on Senator Macpherson's deceptive statements, are effectually disposed of in an "Answer to the Opposition Campaign Sheet," just published.