

# History of Geology: Accountant versus Field Geologist: The Auditor General and the Director of the Geological Survey of Canada 1884-1890

John Gittins

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# Features



## History of Geology

### Accountant versus Field Geologist: The Auditor General and the Director of the Geological Survey of Canada 1884-1890

John Gittins  
*Department of Geology  
University of Toronto  
Toronto, Canada M5S 1A1*

The famous Canadian geologist and explorer Joseph Burr Tyrrell (1858-1957) was a careful collector of information. A fascinating item is a collection of pages, bearing Tyrrell's signature, taken from the reports of the Auditor General for the years 1884 to 1890 that refer to the Geological Survey of Canada while Alfred Selwyn was Director.

Some of the more amusing are exchanges of letters in which it is apparent that officers of the Survey were a constant irritant to the tidy, if somewhat pernickety, mind of the accountant. The Auditor General constantly bewails the lateness in submitting accounts. Perhaps present-day Directors can take heart from Selwyn's plaintive lament that his admonitions fell on deaf ears: "Unfortunately, discipline is so lax in our service that instructions are systematically disregarded".

A selection of this correspondence (abridged) is reproduced below:

AUDIT OFFICE, December 16, 1884.

SIR, - I forward for your consideration a statement of the dates at which some of your surveyors closed their accounts for the explorations of 1883.

The first duty of a Government employee, on returning to Ottawa, should be to make up his statement of expenses, and to refund at once any money that may be in his hands. For this work an allowance of a week is more than sufficient. Expenditure in Ottawa should be made only on Departmental cheques, and never by employees in cash.

In some cases the advances for a second year's expenses were given before the refunds for the first were made, leaving a possibility that the refunds were taken from the advances. This practice might be carried from year to year, and in the end cause a loss to the Government.

I am Sir, your obedient servant,  
J.L. McDougall  
[To] The Director, Geological Survey

GEOLOGICAL SURVEY, OTTAWA,  
December 18, 1884.

DEAR SIR, - I am in receipt of your letter of December 16, 1884, in reference to advances, &c.

In reply I may say I am quite aware of what the duty of a Government employee is, having been over 40 years in the Government service. Unfortunately, discipline is so lax in our service that instructions are systematically disregarded

Yours faithfully,  
Alfred R.C. Selwyn  
[To] The Auditor-General

AUDIT OFFICE, Nov. 16, 1885

SIR, - Please let me have a list of your explorers, if any, who have not yet rendered their accounts for the summer of 1885. As I have mentioned before, there is no reason why these accounts should not be closed within a week after returning to Ottawa.

In cases of neglect, salary cheques should be withheld until the vouchers are produced.

Yours respectfully,  
J.L. McDougall, A.G.  
The Director, Geological Survey

AUDIT OFFICE, Dec. 16, 1886

SIR, - I beg to draw your attention to the following remarks on your surveyors accounts for the season of 1885:

In Mr. McConnell's account there is a charge of \$1.50 for cigarettes, and in Mr. Coste's account a charge of \$2 for wine at the hotel. Neither of these items is a proper charge against the Government.

Yours truly,  
J.L. McDougall, A.G.  
The Director, Geological Survey

AUDIT OFFICE, Ottawa, Nov. 24, 1887

SIR, - I beg to draw your attention to the following remarks and queries on the expenditure on account of the Geological Survey during the fiscal year 1886-87.

The following surveyors have in their accounts, charged the amounts indicated for washing:

A. Bowman . . . . .	\$11.75
E. Coste . . . . .	12.05
R.W. Ellis . . . . .	5.00
A.S. Cochrane . . . . .	9.70

No charge for washing personal effects should be allowed; it would be quite as reasonable to allow charges for repairing and renewing clothing as to pass items of this nature.

I must again object to the payment of board to any of the surveyors on their return to Ottawa.

Yours truly,  
J.L. McDougall, A.G.  
The Director Geological Survey

GEOLOGICAL SURVEY, Ottawa, Nov. 29, 1887

SIR, - I am in receipt of your letters of the 16th and 24th November, in which you call attention to certain remarks and queries on the expenditure of this branch during the fiscal year 1886-87.

As regards the items of board in Ottawa, I have usually considered that in cases of the surveyors returning from the field who had no permanent residence, and had to seek for lodgings, it was not unreasonable to allow them the cost of one day at a hotel while doing so. I am not aware of any regulations on this point, and would be glad to be informed if there are any.

Yours truly,  
Alfred R.C. Selwyn  
The Auditor General

By 1889 the Federal Civil Service was expanding. The Auditor General now addresses his barbs to the Deputy Minister of the Interior who, in turn, communicates through the Ministerial Secretary with the Director. The language of the Secretary is much more stilted than the simple, correct English of the Director who always allows his irritation to be sensed without ever going so far as to give offence.

AUDIT OFFICE, Ottawa, April 12, 1889

SIR, - On glancing over such of the accounts of the explorers of the Geological Survey for last season as have been received by me, I notice that some of them appear to receive \$3.50 a day living allowance during the whole time they are absent from Ottawa, while others receive it for only part of the time and are allowed merely actual expenses for the balance of the time. I have to request that you will furnish me with a copy of the regulations governing these cases.

I am, Sir, your obedient servant,  
J.L. McDougall, A.G.  
The Dy. Minister of Interior

INTERIOR DEPT., Ottawa, April 29, 1889

SIR, - In reply to your letter of the 12th instant, about the accounts of the explorers of the Geological Survey for last season, I am directed by the Deputy Minister of the Interior to call your attention to his letter of the 7th of May, 1888, which covered a copy of a communication which he had on that date addressed to the Director of the Geological Survey on the subject of the travelling allowances of members of that branch of this Department, in which the Director was informed that for short trips on special business the members of his staff would be regarded as coming under the operation of the Order in Council, governing the allowances to members of the service absent from headquarters on business; but that the regular trips of the survey must be conducted as in the past, that is to say, the actual cost will be paid for, subject to the production of vouchers.

I am, Sir, your obedient servant,  
John R. Hall, Secy.  
The Auditor General

By August of 1889, the four months since the April exchanges have seen a further change. The replies from the Minister of the Interior are now being answered, not by the Ministerial Secretary, but by the Assistant Secretary. It seems that the message about submitting field accounts on time just never gets through. The redoubtable Mr. McDougall returns to the fray but receives a reply that is in the finest traditions of modern bureaucracy.

AUDIT OFFICE, Ottawa, Aug. 5, 1889

SIR, - I have again to remind you that the accounts of several of the Geological Surveyors for the season of 1888 have not yet reached me. Please get them forwarded to me as soon as possible, with an explanation of the delay in sending them. Unless I have these accounts at once the publication of my report will be seriously retarded.

I am, Sir, your obedient servant,  
J.L. McDougall, A.G.  
The Dy. Minister of the Interior

INTERIOR DEPT., Ottawa, Sept. 5, 1889

SIR, - I have the honor, by direction, to acknowledge the receipt of your two letters of the 8th June and the 5th ultimo, respectively, with reference to certain accounts in connection with the Geological Survey for the season of 1888, and in reply to state that the Director of the Geological Survey has been requested to supply the information required at the earliest possible date.

I am, Sir, your obedient servant,  
Lyndwode Pereira, Asst. Secy.  
The Auditor General

There is at least a fine comic relief in the amusing "Saga of the GSC horse". Why, thunders the Auditor General, did the GSC feed a horse throughout the winter and then sell it the following spring? Why was the nag not sold at the end of the field season? The Auditor General gets in a final jab by suggesting that the GSC accountant arranged a good deal for himself, but it is also amusing to reflect that in 1885 the accountant was able to stable Survey horses as well as to keep the books.

AUDIT OFFICE, Nov. 15, 1887

SIR, - In Mr. E. Coste's accounts for 1886-87, I notice an item of \$53.85 for board of a horse in Ottawa during last winter, one-half of which charge has been assumed by Mr. Coste, in return for the occasional use of the horse.

I should like to be fully informed as to when and where this horse was bought, with the price paid, and also when and how it was disposed of, and the price realized.

Yours truly,  
J.L. McDougall, A.G.  
A.R.C. Selwyn, LL.D., F.R.S.,  
Director Geological Survey

GEOLOGICAL SURVEY, Ottawa, Nov. 16, 1887

SIR, - I beg to acknowledge receipt of your letter of the 15th inst. The question asked can be ascertained by reference to the original voucher and accounts in your office. The horse was one of two purchased in Madoc in 1884, with harness, for \$340. It was sold in Ottawa in May, 1887, for \$50.

Yours truly,  
Alfred R.C. Selwyn  
The Auditor General

AUDIT OFFICE, Ottawa, Dec. 1, 1887

SIR, - With reference to my letter of the 15th ult., regarding the item in Mr. Coste's account of a horse kept in Ottawa, and your answer thereto, I would beg to make the following additional remarks:

Although Mr. Buckley's account for horse keep only comes up to February 1st, the horse was not sold until May. I should like to know where and at whose expense the horse was kept during the interval, and also the name of the purchaser.

I should also like to know whether it was considered to be in the interests of the Government to bring a horse to Ottawa to be kept over winter and then sold in the spring. A glance at the figures will show that unless a better price be obtained, it would be more profitable to dispose of a horse at the close of the season. The cost of bringing the horse to Ottawa was \$10; Mr. Buckley's bill for keep, up to February 1st, was \$53.85, so that, omitting any charge for keep from that time up to the time of sale, there would have been a dead loss of \$13.85, had not Mr. Coste paid half of the expenses in return for the use of the horse.

Yours truly,  
J.L. McDougall, A.G.  
The Director Geological Survey

GEOLOGICAL SURVEY, Dec. 5, 1887

Memo in reply to query, Dec. 1, 1887

It appears to me that the queries in this letter are somewhat out of place. I fail to see why a calculation need be entered into as to what "would have been".

The facts are simply as follows:

The horse was purchased for . . . . .	\$150.00
It cost to bring it to Ottawa . . . . .	10.00
It cost to keep it there . . . . .	26.93
	<u>\$186.93</u>

It was sold to J. Marshall for . . . . .	50.00
After having been used for three summers, and thus	<u>\$136.93</u>

the "loss" represents the very moderate outlay for the hire of a horse for three seasons. It is very difficult to dispose of horses in the fall that have been worked all summer, and I do not see that Mr. Coste could have acted better than he did in the interests of the service.

Yours truly,  
Alfred R.C. Selwyn

AUDIT OFFICE, Ottawa, December 7, 1887

SIR, - Referring to previous correspondence on the subject of the horse sold in Ottawa by Mr. Coste, and more particularly to your memorandum of the 5th inst., I beg to state that what I endeavored to show was that it would have been as profitable to the Government if the horse had been sold in the fall for \$13, instead of bringing it to Ottawa, and disposing of it for \$50, after keeping it all winter.

I would also ask if the J. Marshall, who purchased the horse, is the Accountant of the Geological Survey?

Yours truly,  
J.L. McDougall, A.G.

GEOLOGICAL SURVEY, Ottawa, Dec. 8, 1887

SIR, - In reply to your letter of the 7th inst., I beg to state that the J. Marshall referred to is the Accountant of the Branch. Further that Mr. Coste in the fall of 1886, being offered only \$90 for two horses, wagon and harness, decided to keep them until spring, with the intention of again using them the next season in the vicinity of Ottawa, where it then was intended he should work. As soon as he could, he made arrangements to have the horse kept until spring without charge, for the use of it. He made this arrangement with Mr. Marshall.

Subsequently, Mr. Coste's proposed work for the season of 1887 was altered, and the horses not being required, Mr. Coste, in May last, was instructed by me to sell them, and transfer the rest of his outfit to Mr. Ingall. This was done, and the amount realized, he informs me, was all he could obtain.

The total loss on the outfit, viz., two horses, wagon and harness, \$325, represents team hire for three successive seasons, and looked at in that light does not seem excessive.

Yours truly,  
Alfred R.C. Selwyn

There is no doubt, however, that credit for the final cut goes to the Auditor General with:

AUDIT OFFICE, Ottawa, Jan. 21, 1891

SIR, - In A.P. Low's statement of expenditure on account of his exploration for the season of 1889, an item appears of \$20 for cash lost by the upsetting of a canoe. Please inform me as to the evidence that Mr. Low had this amount of Government money in his possession at that time, and also as to what evidence there is regarding the circumstances of the accident.

I am, Sir, your obedient servant,  
J.L. McDougall, A.G.

There is no record of Selwyn's having deigned to reply! The Auditor General's letter is dated 21 January 1891. On previous performance it is improbable that he took more than a year to examine Low's accounts. It seems more likely that Low remained as tardy as he had been in 1885, and that his 1889 accounting was not made until late in 1890.

Plus ça change!

#### References

Reports of the Auditor General of Canada for the years 1884-1889 (miscellaneous pages assembled as a separate manuscript over the signature of J.B. Tyrrell and in the private possession of J. Gittins).

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Chairman

Department of Geological Sciences  
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