

tion of a death before burial with the nearest postmaster, instead of the municipal clerk.

Mr. Davis did not agree that the public convenience demanded this change, for no complaints had reached the department. The registration was a new one and it was apparently working well. After a long discussion, during which instances where inconvenience had been experienced by the working of the act had been quoted by hon. members, Hon. Mr. Davis stated that although no complaints had been made to the department, yet it was apparent from the statements of hon. members that there might be some difficulty and inconvenience experienced in complying with the act in the outlying districts and it would probably be as well to allow the bill to go to the Legal Committee. He impressed upon the House, however, the necessity for insisting upon a medical certificate as to the cause of death before burial.

Town Councils.

Mr. Caven moved the second reading of his bill respecting Town Councils, which provides that the Councils of towns shall consist of a Mayor and six Councillors to be elected by general vote, and in incorporated villages of a Reeve and four Councillors to be elected in a similar manner to those in towns. In townships where there are ward divisions there shall be one Councillor for each ward and the Reeve for the whole township.

Mr. Cleland heartily supported the bill as a result of his experience in his own town.

Mr. Stratton, while quite in sympathy with the change suggested, thought it had better be withdrawn for the present. He recalled the bill of the Attorney-General of last session which provided for the election of one member for each ward and a certain number from the municipality at large, which was a compromise with the present system. He hoped that at the next session the Government would again bring forward a bill.

Mr. Whitney was inclined to oppose the proposal to reduce the number of Councillors in towns to six, neither was he in favor of the abolition of the office of Deputy Reeve: there was no reason why the Councillor having the highest number of votes might not be called Deputy Reeve. He protested against the inactivity of the Government in regard to taking up questions of public importance, such as that under discussion at this session, when there is practically no other work to do.

Hon. Mr. Hardy could hardly hope that the bill would become law at this session or even perhaps the next session, but he was perfectly certain that it will become law at a very early date. There were many differences of opinion among members as to the exact number of Councillors that should be elected or the exact nature of the changes. He was personally convinced that some of our small towns are weighted down with the number of Councillors, which was needlessly large.

The bill was read a second time and referred to the Municipal Committee.

The House adjourned at 10.45 p.m.

The report of Provincial Municipal Auditor J. B. Laing, which was laid on the table to-day by Mr. Davis, shows the necessity for the appointment of an officer to do the work performed by this gentleman. In compliance with his instructions from the Government, he visited as many as possible—53—of the leading municipal offices throughout the Province to ascertain their mode of keeping accounts, so as to be the better able to judge what system of book-keeping of a uniform character would be most suitable for the future. Necessarily his examination of the books of these offices was very cursory, unless it was evident that there was something radically wrong. When he examined the books of Treasurer Vanluven of Frontenac it was evident that his accounts were in a deplorable condition and his shortage large. There was also an evident shortage in the accounts of Treasurer Peckham of Niagara Falls, and the County of Simcoe had the greatest defalcation of all. The investigations which disclosed fraud were as follows:—

County of Simcoe, S. J. Sanford, Treasurer, deficit \$62,857.

County of Frontenac, W. T. Vanluven, Treasurer, deficit \$31,380.

Town of Niagara Falls, J. R. Peckham, Treasurer, deficit \$3,000.

The last inquiry was not considered to be fraud, but a case of bad book-keeping, but the money was lost just the same. Necessary investigations were also held in the offices of the town of Niagara-on-the-Lake, Township of Manvers, Township of Roxborough, Township of St. Joseph and the Ridgetown Collegiate Institute. These disclosed no defalcation or any features of interest outside of their respective communities. A great deal of time has been taken up with the preparation of the municipal cash books intended for the use of villages, towns, townships, counties and cities under 15,000 in population, for which their use is compulsory. The main features studied have been correctness and simplicity, and the result of their use will be the immediate detection of a fraudulent entry. They will be delivered to the municipal Treasurers by the end of this month. Mr. Laing, in the event of further legislation in regard to municipal accounts, says that it would be in the public interest to have municipal auditors appointed in November or December, and also to give all municipalities the power of appointing one skilled auditor. Auditors should also be compelled to have a stamp to be used when passing accounts, debentures, etc. In some late cases, owing to the want of this precaution, the same debentures have been issued twice by the defaulting Treasurer. Mr. Laing is unable to state what the actual loss will be in the case of the counties whose Treasurers defaulted, but under the most favorable circumstances it will no doubt be heavy. The total amount of defalcations discovered since May last, if the Township of Osnabrock is included, will be over \$100,000. In conclusion the auditor says that he has found the great body of municipal Councillors and officers distinctly in favor of improving the condition of the municipal accounts, and some municipalities are disposed to go considerably further than the Legisla-