

ciated and bidding fair to be a success throughout the Province. In some municipalities there is a strong desire expressed to have a body of auditors appointed by the Government and paid by the municipalities to replace the present township officials. The idea is to have one thoroughly competent man to audit the books of each large county or several small counties, in fact to group the different municipalities so as to secure an efficient audit by an independent body of skilled accountants, who would be under the control and would report to the department in Toronto. There are, says the inspector, many arguments pro and con in regard to this suggestion. His own opinion is that at least another year should intervene before the present system should be interfered with. Besides, there are many highly competent municipal auditors as well as those not so qualified. But there is no doubt this suggestion, which has been so frequently urged of late, is worthy of favorable consideration by the Government at no distant date.

Among the audits which have been made under the instructions of the department during the year were the following:—

South Marysburg Township—A deficit of \$1,335 55 found in the township accounts, which has since been made up by the Treasurer. This appeared not to be a case of fraud, but of bad book-keeping. The cost to the municipality of the audit was \$147.

Town of Ingersoll—Everything found satisfactory for fifteen years back. Cost of audit \$362 66.

Township of Flos—Audit from 1858 to 1898 was made, resulting in a report that a balance of \$3,808 10 was due by the Treasurer, who duly deposited that amount to the credit of the township. Cost of audit \$82 25.

Town of Niagara—A deficiency of \$590 76 was discovered at a cost of \$168. The Treasurer has since resigned.

Town of Niagara Falls—The municipality lost over \$1,500 last year through the bad bookkeeping of the former Treasurer. The new Treasurer is keeping the books creditably.

West Zorra—An investigation lasting over six weeks resulted in a report that a balance was due from both the present Treasurer and the late Treasurer—Innes, \$323 72; Sutherland, \$88 87. Cost of the audit \$443 67.

North Colchester—The Treasurer was a defaulter to the extent of about \$3,500, which was compromised by the Council for \$2,500. No audit.

Orillia Township—A deficit of \$5,222 74 was found, the most, if not all, being a total loss to the township. Cost of audit \$73 45.

Questions by Members.

Mr. Marter inquired how much binder twine has been made each year at the Central Prison during the currency of the present contract. Does the Government pay directly or indirectly for the new rope plant now being installed? What do the contractors pay per 100 pounds (gross weight) for labor and use of machinery in making binder twine? What are the terms and conditions of the contracts under which rope is being made? Who are the contractors?

Hon. Mr. Davis, in reply, stated that the output in 1896 was 962,872 pounds and in 1897 1,518,946 pounds. In 1897-3 no binder twine was manufactured from a variety of causes: first, because of the fire, next because the prisoners were employed in rebuilding the shops and constructing an improved waterworks system for better protection from fire; and, thirdly, because of the increase in the price of raw material owing to the war. The manufacture of binder twine has, however, been resumed and will continue. The contractor pays 82 1-2 cents per 100 pounds gross weight to the Government for labor and machinery.

Mr. Carnegie inquired: What is the number of students who attend the Western Dairy School during each of the seasons of 1897 and 1898? What is the total number of students who have attended the institution since it was opened? What are the fees of each student?

Hon. Mr. Dryden replied that the number of students for the season of 1897 was 27 and the number for 1898 was 39. The total attendance since the opening of the school is 98. A registration fee of \$1 is charged for residents of Ontario and \$3 for non-residents for the course.

Mr. Whitney asked:—Has the Government appointed a Crown prosecutor at Fort Frances? If not, has the Government any intention of making such an appointment?

Hon. Mr. Hardy replied that no Crown prosecutor has been appointed at Fort Frances. The Government has the question under consideration as to whether one shall be appointed there or not.

Motions for Returns.

Mr. Jessop (Lincoln) moved for an order of the House for a return of copies of all correspondence between any member of the Government and the License Inspector for the County of Lincoln and any other person or persons, referring to or respecting the alleged connection of the inspector with the business of cigar manufacture. Speaking in support of his motion, Mr. Jessop said he had been requested by the cigar manufacturers of St. Catharines to ask the question of the Government, as the inspector for the County of Lincoln has accepted the position of manager of a large cigar manufactory in the city, and in virtue of his office as Inspector of Licenses in the county it has influenced, it is said, hotelkeepers a great deal in the purchase of a certain brand of cigars. The Secretary of the association had informed him that he had written to the Provincial Treasurer, who replied that he had notified or requested the inspector either to resign his position or to abandon the cigar business. The inspector had not, however, done either.

At the request of Hon. Mr. Hardy the motion was allowed to stand until the Provincial Treasurer was present.

When the order for the second reading of Mr. Crawford's bill to amend the workmen's compensation for injuries act was reached there was a brief discussion between the Attorney-General and Mr. Crawford with respect to fixing a day for the debate on the second reading. The Attorney-General intimated that the Government had received