

the proper enforcement of the factories act in cities by appointing more inspectors, and if so how many?"

#### Important Nickel Lands Sale.

An important transaction in mineral lands was put through yesterday. Mr. D. O'Connor of Sudbury sold a small block of nickel lands on the shores of Lake Temagami to a company of New York capitalists, who, it is said, intend to develop at once and refine on this side. The price is understood to be in the neighborhood of \$25,000 cash, with a conditional increase. Mr. O'Connor had already sold several claims in that neighborhood to the Canadian Copper Company.

#### Want Northern Railway.

A deputation from the Temagami country will wait on the Government to-day to ask for a grant toward the construction of a railway to that locality from North Bay or from Mattawa. It is understood that the Toronto Board of Trade will co-operate with the deputation in making the request.

#### Loan Companies Interested.

A number of representatives of loan companies will interview the Government to-day regarding amendments to the loan companies act. Representatives of the loan companies in Toronto which recently amalgamated will also see the Government in regard to having the legislation recently obtained from the Dominion confirmed. It is believed the Government will consent to the passage of bills ratifying the consolidation of the loan companies, but will refuse to recognize any powers of incorporation which may have been granted by the Dominion Parliament, on the ground that such powers are only vested in the Ontario Legislature.

The Committee on Standing Orders held its first meeting at noon yesterday. Dr. McKay, South Oxford, was re-elected Chairman, and the committee learned with pleasure that he had so far recovered from typhoid fever that he would likely be in the House tomorrow.

#### Municipal Defalcations.

Mr. J. B. Laing, Provincial Municipal Auditor, has completed an interesting report of the transactions of his department for 1899. The system of Government audit inaugurated by the Government is doubtless responsible in a great measure for the remarkable diminution in municipal defalcations. Three years ago these amounted to \$100,000. In 1898 they dropped to \$12,000, and last year they amounted to \$4,000. Mr. Laing offers the following comments, which are suggested by his personal experiences:—"In some cases the position of Treasurer is filled by men well stricken in years who appear fully competent to perform their duties. There are cases, however, where men over eighty years of age fill the office, who owe it to themselves, their family and the community to resign and give younger men a chance. There are municipalities where the Treasurer is far behind the times, who is kept in office out of consideration of old friendship and family ties and influence. I think this last year there has been an

improvement in the personnel of Municipal Treasurers, and I look for further improvement now that there is a uniform system of municipal bookkeeping throughout the Province. The Government cash book has proved a great boon to municipalities in the way of keeping their accounts, and cases where it is not appreciated are rare. As mentioned in my report for last year, I have prepared cash books for school sections, public schools, high schools and collegiate institutes. The price of the first named, the school section book, is \$1, and the price of the latter \$2.50. Where these books have been used they are very popular, and I would respectfully suggest the desirability of the Legislature making their use obligatory, as in the case of the Government cash book for the municipalities. There is still a feeling in a good many quarters to have a body of skilled auditors to audit the accounts of municipalities grouped for the purpose, these officials to be appointed by the Government and paid by the municipalities and making their reports to, and subject to the control of the Provincial Municipal Auditor. This system would do away with the present system of municipal auditing, and may be worthy of consideration by the Government. It is claimed that twenty skilled accountants could do all the auditing required by the municipalities throughout the Province at no more expense and much more efficiently. Their work would, of course, be continuous throughout the year."

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