

DISHONESTY HAS CEASED.

Splendid Condition of
Municipal Finances.

NEW ONTARIO RAILWAYS

**Many Lines Want Government Aid—
Space at the Pan-American—Pro-
gramme For Tuesday's Speeches
—Notes.**

The annual report of the Provincial Municipal Auditor, Mr. J. B. Laing, shows a remarkable improvement in the administration of municipal finances throughout the Province. In beginning his report Mr. Laing says:—

"The record of the past year in my department has been remarkable for a still further improvement in the management of the financial affairs of the municipalities throughout the Province. There have been cases where losses have been ascertained to have occurred, principally through bad bookkeeping, amounting in round numbers to about \$6,000, but in all these cases the parties involved, or their administrators, have made full restitution, and there being no allegation of fraud, I do not think it necessary or judicious to give the names, as no good result could be derived from such publicity."

Special audits were completed during the year in the Townships of Tucker-smith and Murray, the City of St. Thomas and the Town of Amherstburg. The principal work was at St. Thomas, where a very thorough examination was made, resulting in a deficiency of \$2,752 being found, which was promptly settled. The auditor also inspected the books of 122 other municipal offices during the year.

Reviewing the work of the year, Mr.

Laing says he notes a steady improvement in the manner in which the municipalities have kept their accounts. He recalls an instance of a Treasurer he once knew who kept his accounts for 40 years in the form of memoranda on spike files. In the end they were hopelessly wrong, and there was a deficiency of a good many thousand dollars. Now there was a uniform system throughout the Province, and any Treasurer who did not live up to it would find it necessary to resign.

Pay of Treasurers.

Mr. Laing also calls attention to the small remuneration of many municipal Auditors and Treasurers. He knows of cases where the Treasurer's pay is \$15 a year and the Auditors' \$1.50 each. Twenty-five dollars is by no means uncommon, and \$100 is more than the average. Many Treasurers also neglect to open a bank account, and instances are quoted of money being lost owing to this neglect. The Auditor again urges school boards to use the prescribed forms, and adds that the feeling in favor of a permanent body of skilled auditors to report to this department to take the place of the present municipal officers appears to have died out.

After quoting the recommendations of the St. Thomas Auditors, Mr. Laing concludes with the following statement showing the losses to the municipalities ascertained since the foundation of the department:—1897, about \$100,000; 1898, \$11,000; 1899, \$4,000; 1900, nothing.

New Ontario Railways.

Members of the Legislature are beginning to discuss the probable railway grants during the present session. Whatever may be done by the Government, it is safe to say there will be no lack of applications to be considered. New Ontario is again well to the front. Among the lines which want aid at this session are the following:—

Algoma Central Railway, from Missanabie northward toward James Bay.

Manitoulin and North Shore, connecting the Manitoulin Island with Sudbury on the mainland, some twelve miles of which was constructed last year.

Manitou, Wabigoon & Minnetakie Railway, from the Rainy River northward, crossing the C.P.R. at Wabigoon, east of Rat Portage, and reaching to Lake Minnetakie, and passing through a gold and agricultural region.

Nipigon Railway, from Port Arthur or Nipigon Station northward to Lake Nipigon, and passing through the trout stream region.

Nipissing & James Bay Railway, from North Bay northward to Lake Temiscamingue.

It is expected that the Algoma Central will be completed from Sault Ste. Marie to within 24 miles of Missanabie this year. Already 40 miles of that branch are running, and the other 175 miles under construction. Supplies for this stretch were all laid in last fall, and stored at intervals along the route.