

where an Engineer is thrown so much upon his own resources and has to improvise appliances which at home are easily procured, and at times invent new methods to meet local emergencies. The Canadian Society of Civil Engineers has for its main object the raising the standard of the profession in this country up to that which it holds in Great Britain. Its efforts have been much furthered by the scientific course now open to

STUDENTS AT THE MCGILL COLLEGE,

which enables a student to lay a foundation for building up the superstructure of a professional reputation. That course, however, lays only the foundation, for the superstructure there needs to be practical experience under the eye and direction of one who is a master of the Engineering profession. If a student enters the calling to practice it on his own account, only equipped by theoretic or book knowledge, he will very rarely advance beyond the position of clerk in an Engineer's office, whose range of observation is quite narrow. He is thus in imminent danger of seeing his College foundation work left unbuilt upon as he lacks the varied equipments of one who has been thoroughly drilled in practical work, and learnt the business part of his duties, such as, the getting out of estimates, calculations of costs, of risks, of prospective results, etc., and, what is of great importance to an Engineer, the art of managing workmen, and utilizing their labour, and that of materials, to the best advantage. The problem of, how best their College work of building Engineers, may be supplemented by practical work, is a problem the Society of Civil Engineers will in time wisely solve, from which solution will come a body of Civil Engineers wholly trained in Canada, who will do honour to their country, wherever they serve as projectors, designers, supervisors, or managers, of engineering works.

MUNICIPAL AUDITING IN ONTARIO.

The Legislature of Ontario passed an Act two Sessions ago for the appointment of a municipal auditor for the Province who is charged with the duty of investigating the financial affairs of the various municipalities in Ontario. He is at the call of any corporation to give advice on its book-keeping, etc., and, under certain conditions can be appealed to by rate-payers who suspect irregularities. His first Report has just been presented. He found irregularities in three places, in only two of which there was manifest fraud, the third being simply defective book-keeping. These places were County of Simcoe, County of Frontenac, and town of Niagara Falls.

Investigations were also held in the town of Niagara, the townships of Manvers, Roxborough, St. Joseph and Ridgetown Collegiate. "A great deal of my time," says the auditor, "has been taken up in the preparation of municipal cash books. These books are intended for villages, towns, townships,

counties and cities under 15,000, and their use is compulsory.

"The bank account is fully displayed, and there is a column for each important class of receipts and disbursements. On the first of every month the balance should be struck and carried forward to the next, and if a monthly extract is insisted upon by the municipality, as should be done in every case, a fraudulent entry should be detected at once."

The auditor suggests some changes in the present law as follows:—

(a) All municipalities should have the same privileges as towns and cities, that is, of appointing or electing a skilled auditor.

(b) Auditors should be compelled to have a stamp to be used when passing accounts.

(c) Auditors should be appointed in November or December.

Considering the enormous amount of money passing through the hands of municipal officials every year it is highly creditable to them and to the admirable system of municipal self-Government established in Canada that so few irregularities have occurred.

REPORT OF CONFERENCE ON UNITED STATES CURRENCY SYSTEM.

The Report of the Conference on the U. S. currency system, which has been held at Indianapolis, is a document of the highest value. American literature of this class is marked by rhetorical redundancy, fine language being in the proportion of Falstaff's sack to his allowance of bread. It is, therefore, gratifying to read a lengthy Report, like the one before us, in which the wholesome "bread" of argument is the staple and the "sack" only sufficient for washing it down.

THE RE-APPEARANCE OF MR. W. J. BRYAN

on a public platform as an agitator for free silver, involving the abolition of a gold standard, along with the publication of a journal specially devoted to this cause, and the re-issue also of pro-silver tracts on a large scale, all indicate there being a movement on foot to counteract the effort to establish the national banking and currency system on a sound basis. The abusive language used by the promoters of free silver towards bankers and capitalists reminds us in its ferocity of the denunciations of the moneyed classes which are found in the speeches of the French revolutionary leaders which inspired the terrible deeds which a century ago deluged France with blood. As the present revived agitation evidences its being backed by large monetary resources, presumably owners of silver mines, whoever are finding the sinews of war are using a boomerang weapon which may recoil to their serious injury. The Report points out the defects of the present system with much perspicacity. We condense them as follows. They are, the inadequate provision for maintaining the gold standard,