

for the formation of an "Association of Mechanics' Institutes of Ontario," and for granting aid to Mechanics' Institutes in conducting evening class instructions, and the purchase of practical books for their Libraries.

Sections twenty-six to thirty-one authorize the formation of Horticultural Societies in towns of not less than two thousand inhabitants, such Societies to have all the rights and duties of Township Societies, and to receive grants from and report to the Electoral Division Societies of the Divisions in which they are situate.

Sections thirty-two and thirty-three provide for the formation of a Provincial Fruit Growers' Association, and a grant thereto of \$350 per annum. The Association is required to present an Annual Report to the Commissioner, on fruit culture in the Province.

Sections thirty-four to forty-one provide for the continuance of old and the organization of new Electoral Division Societies, and define their functions as similar to those of the Agricultural Association, as to annual exhibition, importation of seeds, animals, and other objects, promoting Agriculture, Horticulture, Arts and Manufactures.

The maximum annual grants to rural Division Societies is \$700, to city and town Division Societies, \$350.

Sections forty-two to forty-four define the mode of organization, and the functions of Township Societies, which are similar to those of the Electoral Division.

Sections forty-five to fifty-four make general provision relative to all Agricultural Societies; such as holding of Exhibitions, grants to Electoral Division Societies, and the apportionment therefrom to the Township Societies, right of members in voting and filling vacancies of office-bearers; also impose penalties for false affidavits of subscriptions received; and provide that Societies may purchase land for the purposes of exhibition grounds and experimental farms.

Sections fifty-four to fifty-eight empower municipalities to grant money or land in aid of any of these Associations; and also provide for police supervision and other necessary regulations at exhibitions.

Schedules of the Agricultural Districts, and various blank forms, are appended to the Act.

THE FINANCES OF THE PROVINCIAL AGRICULTURAL ASSOCIATION.

An official return was laid before the Legislature of Ontario, on the 6th instant, in which some startling disclosures are made with respect to the finances of the Provincial Agricultural Association and the Board of Agriculture. In July last the Hon. Mr. Carling, Commissioner of Agriculture, addressed a letter to Mr. Hugh C. Thomson, Secretary of the Provincial Association, asking for a return of the receipts and expenditures for 1867, and the first half of 1868. In reply a very condensed balance sheet for 1867 was forwarded to the Commissioner on the 1st of September. Among the items is a charge of \$6,338 for a commission of one per cent. on various sums received and paid by the Treasurer between the years 1852 and 1867. This charge the Auditors declined to pass, there being no voucher for it. They therefore left it to be dealt with by the Board, but expressed their opinion that it was "a very moderate charge." The only return for the first half year of 1868 is to the effect that the Treasurer had received "about" \$600, and paid out "about" \$3,500.

On the 17th October another letter, sent by order of the Commissioner to Mr. Thomson, requests "a full return in detail" of receipts and expenditures, assets and liabilities for the year 1867, and from the 1st January to 1st November, 1868, also showing where balances are kept, and under what authority; such return to be forthcoming on or before the 10th of November. No notice being taken of this communication, the Commissioner caused a letter to be addressed to Mr. Thomson, under date of November 18, 1868, calling his attention to the fact that the Commissioner's letter of October 17th was unanswered, and informing him that he should take steps to obtain the information required in the way provided by the statute. This drew out an immediate reply from Mr. Thomson, to the effect that he would forward the statement "in two or three days." On the 30th November the Commissioner appointed Thomas White, Esq., of Hamilton, to investigate the affairs of the Board and Association, and notified Mr. Thomson of his having made such appointment. On the 23d December, Mr. White reported to the