product China clay as a "filler." This being imported from Great Britain, slow deliveries of this material being likely. It has been discovered in small quantities in Quebec, and the 1912 output was valued at $160.

Saltpetre and sulphur, constituents of gunpowder, are not separately mentioned in Canada's mineral production, though charcoal, while not an actual mineral product, is an important item of Canadian commerce.

OPPORTUNITY FOR MILLERS

Canadian flour is becoming well known in the Japanese market, and Mr. G. B. Johnson, Canadian trade commissioner at Yokohama, suggests that, while the present time is inopportune for the despatch of Canadian flour to Japan, owing to the congestion in the market, this condition is no doubt only temporary, and as the season which promotes a brisk demand for flour is close at hand, the price may possibly advance, if the stocks now accumulating can be got rid of in the meantime.

The imports of flour have been increasing for the past three years, the increase being entirely in Canadian flour, which shows a tendency to oust the United States product.

It is a matter for serious study as to whether or not the time is opportune for a certain amount of co-operation among Canadian millers, who are, or might become, interested in the Oriental market, in regard to the sale of their product in the east. Only wealthy concerns can stand the expense of properly studying conditions here, advertising in, and exploiting this market, and maintaining big organizations to look after sales abroad. The market in the Orient is worth the effort to capture. Serious study of conditions would reveal the quality and brands of flour suited to local requirements, and the enormous Oriental business now in the hands of United States mills, which they evidently find profitable, might be shared by Alberta and British Columbia mills to a greater degree. Certain brands manufactured particularly for this market, when once known and liked, would always be in demand.

MUNICIPAL ACCOUNTING AND AUDITING

Uniformity in the records, offices and general administration of any one class of municipality within a province is desirable. Municipal authorities outside of the province have been good enough to state that Saskatchewan leads in this regard, suggests Mr. J. N. Bayne, deputy minister of municipal affairs of the province. It is a fact that each rural municipality uses the same set of books as every other rural municipality, and that these are prepared and prescribed by the department. A general Rural Municipality Act governs all the rural municipalities, and special legislation for the benefit of any one is practically never known. The same statements may be applied to the other classes of municipal organization throughout the province. Uniformity in municipal accounting means much for the taxpayer and for the general standard of municipal offices existing.

The province is to be congratulated on having, in even some of the most remote portions, auditors who are most painstaking and competent, thinks the deputy minister. They turn out annual financial statements which are complete in every detail, while their investigations are exhaustive. On the other hand, however, a few local auditors are stated to be too careless in regard to the documents to which they attach their names. In more than one case it has been found that the local auditor has not taken either time or trouble to thoroughly examine the books with which he has been entrusted, and, while his figures are not correct, his lapses are further added to by the fact that through fear or innocence of the law he has not reported infractions of the latter. In numerous cases, therefore, it has been found necessary to have the work of auditing and inspecting the municipal records performed by a firm of chartered accountants from outside the municipality who cannot possibly have any local bias. Practically all of these examinations have produced beneficial results. Again, a large number of our municipal institutions are commencing to see the desirability of hiring chartered accountants to do their audit work entirely, thus eliminating local feeling. It is hard to impress too firmly the necessity of a true devotion to duty by all those entrusted with the investigation of municipal records.