

marked lessening of loss to municipalities by the adoption of a uniform series of books and accounts for treasurers, added to regular inspection by officials of the Province."

The Bookkeeper, August 1, 1899: "In Ontario, within the past three years, great strides have been made along the line of an improvement in municipal account-keeping, to which end a uniform system of accounts has been adopted, and its use made compulsory by all municipalities."

NEGLECTED CHILDREN'S BRANCH.

The Children's Protection Act of 1893 (under which 30 Children's Aid Societies have been organized, dealing thus far with over 2,000 neglected children) has been recognized as one of the most advanced measures of philanthropic legislation on any statute book. It has, moreover, accomplished these results at much less cost than similar efforts in the United States.

The Ontario System has been adopted by Manitoba and British Columbia, a similar law is now under consideration by Quebec, while no less than ten States have embodied some of its provisions.

JOINT STOCK COMPANIES ACT.

The Joint Stock Companies Act of Ontario came into force in 1874. Quebec has since copied it to a certain extent, Manitoba almost entirely, and Prince Edward Island and the Northwest Territories in its entirety.

The Act relating to Extra-Provincial Corporations has also been copied by Manitoba and the Northwest Territories.

SUCCESSION DUTIES ACT.

Ontario, among the Canadian Provinces, has taken the initiative in its Succession Duties Act.

ONTARIO'S SOURCES OF PROVINCIAL REVENUE.

In his annual message to the Ohio Legislature, on January 6th, 1902, Governor Nash recommended a new system of tax-

BUILD UP ONTARIO