

Dietary of Inmates.—Breakfast—Porridge and milk ; bread, butter and tea. Dinner—Meat (beef), potatoes, soup, bread and tea. Supper—Sauce, bread, butter and tea.

This is varied by the produce of the farm and home-grown pork.

Bread, meat and groceries are supplied by tender.

Interments.—Inmates who die are buried by friends or in the cemetery in the county plot. No attention has been paid to the provisions of The Anatomy Act.

Management.—The county council controls the institution and appoints a committee of three to supervise the management. The committee meets once a month and passes accounts and general business. The chairman attends at other times for special business or at request of keeper.

The management of the House and farm devolves on a most efficient keeper and matron, Mr. and Mrs. A. J. Kelly, who were appointed when the institution opened. Mr. Kelly receives a salary of \$500 and Mrs. Kelly \$200 annually. They are assisted by two hired girls, who are paid \$3 per week, and a hired man, who receives \$25 for five months.

A physician visits the House weekly and at other times and receives a salary of \$200.00.

Religious services are held every Sunday by the local clergy, assisted by members of the W. C. T. U.

The institution was established and paid for by the county council. The first cost was not to exceed \$20,000 for land, buildings and furnishings. This limit was, however, passed as improvements were required, and on 31st December last the total expenditure on capital account was \$24,238.74. Inmates are committed by the Reeves of townships and villages and the mayors of towns in the county. The expense of maintenance is paid by the municipality sending the inmate to the extent of \$1.50 per week, the county providing the balance. Eligible inmates, for whom no municipality will be responsible, are provided for in the county gaol, the expense being paid by the county. One man, 92 years of age, who would like to go to the House of Refuge, has been in the gaol for years. The adoption of this policy in the committal and maintenance of inmates was necessary to meet opposition to the establishment of the institution. A careful consideration of the whole question favors the broader policy of committal by county councillors and the maintenance of the institution by the county as a whole.

TREASURERS' AND COLLECTORS' BONDS.

Notwithstanding the numerous questions we have answered on this subject in these columns and our repeated deprecation of the dangerous practice of delivering their bonds for cancellation to these officials, on the expiry of their respective terms of office, and on their apparently satisfactorily accounting for all municipal funds that had come into their hands, we observe, in reading reports of the proceedings at their meetings, that some councils refuse to take warning, and are willing to assume the risk of serious loss to the municipality, owing to the absence of the necessary security. Experience has shown that discrepancies in the accounts of these officials have, in many instances, been discovered long after their obligations to their respective municipalities have been ostensibly satisfactorily adjusted. If the bond has been delivered up for cancellation by the council to the official afterwards found to have been in default, it thus loses its remedy against his sureties. In addition to this, as soon as it has been filed by the collector or treasurer, it becomes one of the municipal records in the custody of the clerk, and should be so retained by him for all time to come, and the retention of the bond by the municipality can work no injustice to the

official who filed it if he has honestly discharged his duties. In this connection the following history of a special audit recently made of the accounts of a certain eastern township, taken from an exchange, and its results, may prove of interest:

“At the request of a large number of the ratepayers of the Township of R. the council had the treasurer's books audited by a chartered accountant. He found a deficit of \$5,004.50. It took the expert thirty-six days to investigate the business transacted during the past six years. He found the present treasurer \$301.83 short in his cash, and the gentleman who was treasurer in 1902, and the present clerk of the township, \$1,316.90 short in the funds that should have been turned over to the township.

“The officials of the township say that the deficit is not due to dishonesty on the part of the parties interested but that the local auditors are to blame, as they never allowed for any interest on money the treasurer had, which the accountant figured out would amount to \$285. This together with \$15 constituted the whole amount of his shortage. When auditing the former treasurer's books the local auditors overlooked \$1,000 in the addition of a column of figures, and they also made several other mistakes the same year.

“The other shortage, which amounts to \$3,385.77, is accounted for by the fact that the council issued a great many debentures, and in order to keep down the rate of taxation used some of the money when short of funds, instead of increasing the levy.”

In December last a thresher was driving his clover machine and boiler and engine along the 7th line of the Township of Innisfil, when the latter upset into the ditch, owing, it was claimed, to the fact that the roadway had been built with too high a crown, the travelled portion being only 7 feet 4 inches wide and falling off from that point to a sudden depth of 17 inches inside of 4 feet. As a result of the accident the plaintiff incurred a bill of \$123 in getting the engine repaired and lost some forty days' use of the same, which he considered worth \$5.00 per day clear. He brought an action against the township to recover the amount, and the Judge found that the road was unsafe for travel and gave the plaintiff a verdict for \$290 with full costs, being the amount disbursed by him with 30 days loss of profits.

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The Michigan State Board of Review of railroad assessment has completed its task and the figures as finally determined are \$222,066,000, an increase of \$23,425,000 over last year's assessment, and a reduction of \$5,240,000 from the original assessment value of the roads, which was \$227,306,000. The final aggregate of assessed valuation of tributary companies follows: Express companies, \$1,869,240; car loaning companies, \$508,450. The total aggregate, including railways, will amount to \$424,443,690. The taxes which the railroad companies will pay are \$3,755,468.96; express companies, \$31,611.69; car loaning companies, \$8,598.68. The total taxes which the State will receive amount to \$3,795,678.33. When this large revenue is compared with the comparatively meagre returns from railway taxation in Ontario the inevitable comment is, either that Michigan is unduly severe upon the railways, or Ontario too lenient. To recoup themselves the railways, it would naturally be supposed, would make the Michigan people pay higher rates than are charged in Ontario, but the reverse is the case. Singular to relate, railway fares are cheaper in Michigan than in Ontario, and the service, as a general rule, is better.—*Ex.*