

Houses of Industry.

There are now fifteen County Houses of Industry in the province. Perth and Lambton having been added to the list during the past year. We have the annual reports of some of the institutions from which the following are selected:

COUNTY OF WELLINGTON

The House of Industry is situated at Fergus, and on 30th November last, contained 96 inmates, 52 adult males, 33 adult females, 7 boys and 4 girls under 16 years of age. The average number of inmates during the year was very high, being over 95, and the cost of maintaining each person in the institution was 93 76-100 cents per week.

COUNTY OF WELLAND.

At the December session of the County Council a report covering eleven months of 1896 was presented, showing that the number of inmates was 42, of which 30 were males. The net cost of maintenance of the inmates was \$3983 75 or \$1.72 per week for each person.

COUNTY OF ELGIN.

In this county the number of inmates on 31st October last was 48, the average number for the year being 54, the amount expended for support of inmates was \$3787.75, making the average expense per week for each person \$1.27 or 18.24 cents per day.

The daily cost is made up of

Salaries.....	.0537	cents
Meat, 7 4-10 oz.....	.0216	"
Bread, 13 8-10 oz.....	.0161	"
Groceries and provisions.....	.0150	"
Heating.....	.0216	"
All other expenses.....	.0544	"

The average cost per week per inmate during the last 20 years has been \$1.16.

The total amount expended for House of Industry is as follows:

Farm 50 acres, cost.....	\$3,000	00
House of Industry.....	11,400	35
Laundry.....	666	81
Fire Escapes.....	390	06
Root Cellar.....	124	99
Cottages.....	1,486	67
Barns, Wood shed, etc.....	2,387	57
Tile Drains.....	460	12
Tile Drain Outlet.....	60	70
Fencing.....	733	75
Orchard.....	85	84
Heating Apparatus.....	1,979	00

Total..... \$22,775 86

The Government grant of \$4,000 has been received.

COUNTY OF WATERLOO.

The inspector's report for year ending 1st December, 1896, shows that 100 inmates were then in the Institution, the average during the year being 102. The expenditure for support of inmates was \$6,369.28 or \$1.09 per week.

COUNTY OF YORK.

Number of inmates 31st December, 1895, 88, average during the year, 81, expenditures for support of inmates \$5,504 48, average expense per week per inmate \$1.20. The total expenditure for House of Industry and improvements in this county is \$29,800.

The average cost per inmate as given for the above mentioned institutions is not valuable for comparison, as the authorities of the various counties have different ways of arriving at the amount—the greater the number of inmates, the lower the rate will be in any county, as the expense of officers' salaries, heating, etc., remains the same. At the opening of the House of Industry for County of Perth, the Rev. Dr. Hannon addressing the County Council stated: "If your constituents say ought as to the expense, tell them it is a simple expression of justice in brick",

Estimates and Expenditures.

The editor of the *Oakville Star* says that municipalities should make their estimates so as to have a balance sufficient to pay all expenses until the taxes are collected each year.

In many municipalities the plan of making the annual levy of taxes late in the year, will render it necessary at all times under the existing system to borrow money for current expenses until such time as the taxes levied therefor can be collected. Now it must be apparent to all that if municipalities could once get down to a cash basis, they would save the interest annually paid on large amounts borrowed in anticipation of taxes. In each of the years, 1890 and 1891, the amount borrowed for current expenses exceeded seven million dollars, in 1892 over six millions, and in 1893 a little less than six millions. So we see that the annual charge on the people for this item alone is no inconsiderable sum.

Now it seems reasonable that the easiest way to get rid of this necessity for borrowing would be to adopt the sinking fund plan, by which a municipality would set aside a certain sum annually until sufficient money had been raised. This might be used to carry the general expense account until the close of the year, and could not be squandered if it were incumbent upon the members of council to replace the amount before going out of office at the end of the year.

It may be urged that the municipal law does not provide for any such plan as we have outlined, but this cannot be an objection, inasmuch as legislation is easily available in case our municipal legislators show this to be in the interest of the ratepayers generally. With certain safeguards the ratepayers would have nothing to fear from extravagance and would be a considerable sum in pocket annually.

The Municipal Act does not provide for raising a fund to meet current expenditure when the yearly collections are exhausted. The general reply to all who advocate the carrying forward of a substantial surplus in the Municipal Treasury is, that the money is worth more in the pockets of the ratepayers than the interest received from banks on deposits of this character, together with the cost of the temporary loans.

The present law authorizes the levying of a rate sufficient to meet the expenditure for the year, the amount is determined by an estimate required to be prepared by the council. Each year's debts should be paid by that year's assessment. One object of the law as ratepayers fluctuate, is to protect present inhabitants from being burdened with the expenses of their predecessors, and for the same reason they cannot be required to pay towards a fund for the benefit of future inhabitants.

A County Auditor Wanted.

The council of the village of Embro, at its first session, passed the following resolution: "That this council petition the county council requesting them to ask the Ontario Legislature to make such amendments to the Municipal Act that the county council be required to appoint one of the auditors for minor municipalities; also that such changes be made in the Municipal Act, so that municipal accounts shall be audited before nomination day." We are in favor of the appointment by the county council of one of the auditors of accounts of minor municipalities, and would like to see the petition of the Embro Council receive careful consideration during the next session of the Legislature.

Underneath all the remedies that may be suggested for the better government of any municipality is the doctrine that all their affairs must be conducted on sound business principles. The first is to place these affairs in the hands of an experienced board of management. The second is to secure an efficient supervision or audit of financial transactions. For many years the complaint has been that municipal audits are inefficient. The numerous defalcations of municipal treasurers and collectors reported from time to time show this, and in addition the report of the Bureau of Industries shows that a uniform system, on which to keep municipal accounts, is actually necessary. To secure this, the appointment in each county of an auditor is recommended. The duties the auditor would perform may be briefly outlined as follows: 1st.—To be ex-officio auditor of the accounts of the county treasurer and of every local municipality in the county, to act with an auditor to be appointed by the council in the yearly audit of the Treasurer's books. 2nd.—To furnish the Bureau of Industries, as required, with statements of the finances of his county and local municipalities thereon. The fact of having the financial transactions of municipalities conducted in a business way would be true municipal economy. An efficient man would be required to fill this office. The auditor should be independent of the council, and his duties should be regulated by statute. He should be appointed by the county council, and when once appointed a two-thirds majority of the whole council should be required to dismiss him.

The services of a county auditor would be required for a portion of the year only, and in large counties two auditors might be necessary. After the first year all treasurers should be required to keep their books according to a uniform system, and receive instructions from the auditors where necessary. One-half the expense of the present system should pay for the services of a county auditor after the first year.