

MUNICIPAL DEPARTMENT

MUNICIPAL BOOK-KEEPING.

J. B. Laing, Provincial Municipal Auditor, in his report for 1900 says: "The average township treasurer does not like a bank account. There are some notable exceptions, of course, but as a rule he is reluctant to deposit and cheque out. He would rather pay the cash. In some of the back townships no other course is open to him, but one would suppose when a county town with perhaps three or four chartered bank offices in it, is only ten or twelve miles away, that it would be more convenient for all parties, but not so, there is no point which is more contended against than this bank account question. Some time ago I was at a township treasurer's place. His books were all right and a credit to him. In counting his cash I found he had nearly \$4,000 on hand. I urged him to deposit this in one of the chartered banks in his county town. Of course I could not insist, I could only recommend, but it was of no use. He had no safe and the money was kept in a closet in the house. Supposing the house was burned down or burglarized, it was a dead loss to him, and he knew it. There was nothing against the farm, he said, and he could pay \$5,000 if required any day. Nothing has ever occurred, and it is hoped never will, but the risk is too much for a man only getting a small salary. Only last month I was at a treasurer's office in a Midland county township. No bank account as usual. The treasurer said the people would not stand the inconvenience of cheques, no use to try them. I happened to notice a large cheese factory on the road as I passed. How do the factory people do? Oh, he replied, they always pay by cheque, but then you see they won't do their business any other way. Another class of treasurer likes to carry the money about with him. I knew a most worthy man who was seldom without the municipality's money in his possession. I often spoke about the risk, but he could never see it. He had done it all his life. One day not long ago he was short in his

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cash some \$1,000 or \$1,200. He paid it out of his own pocket, for he was a well-off man, but he never knew how it occurred. The only reasonable theory that I ever heard about its disappearance was that he was robbed. It appears that he used to take a short nap sometimes in the afternoon, and the theory given was that while he was asleep some one relieved him of some of his wealth. However, no one but he and his family were the losers. There is no doubt that municipal book-keeping will be much simplified when the corporations interested insist on bank accounts being kept in nearly all cases.

LONGEST HIGHWAY DRAW-BRIDGE.

There has been completed across the Connecticut river at Middletown, Conn., what is said to be the longest highway drawbridge in the world. It is 1,300 feet long, with a 26 foot roadway and provision for two 6 foot side-walks, and consists of two fixed spans of 200 feet, two of 225 feet, and a draw span of 450 feet. The bridge floor is designed to carry a live load of 100 pounds per square foot, 14-ton electric cars, or a 10-ton wagon. The draw, in the centre, is operated by three 24 h. p. electric motors of the railway type, one for turning and the others for blocking up the ends. Besides these there is a fourth motor and a duplicate set of turning machinery, all in place, which can be used in case of unbalanced wind pressure or a

break in the other machinery. Power is taken from the Middletown street wires and a cable is laid on the river bottom and brought up on the center pier.

The engineer of this interesting piece of construction was Mr. H. G. Tyrrell, C.E., of Boston, who is known to many in Toronto, where he attended college when a boy.

PAVEMENTS OF GLASS.

The city of Paris, France, is experimenting with glass paving material. A section of the Rue du Havre has been laid with it as a test. It is pure glass, subjected to a process called devitrification. The result is a hard, smooth, opaque, non-porous substance, which does not retain damp or odors. It possesses remarkable resistance. The inventors claim that it combines the solidity of granite with the smoothness of asphalt. It is not affected by heat or cold. It, however, is expensive, costing from nine to twelve francs per square meter. Another drawback is its extreme resonance.

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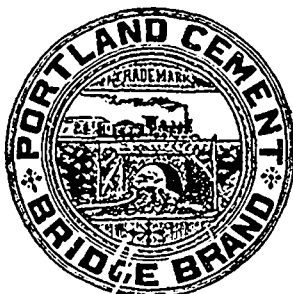
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