I have known of sheds being erected, which were comfortably warmed, and in which such of the men as could do some work were required to break a certain amount of stone daily. This arrangement greatly reduced the number of inmates in the poorhouse. When a pauper finds that he must, to the extent of his ability, render conpensation for his support, though required to do but little, he frequently becomes disgusted with poorhouse life and will manage to earn an independent living.

CLASSIFICATION OF INMATES.

One of the great evils in our hoorhouse system grows out of an incomplete separation of the sexes. In the investigation made into the causes of pauperism by the New York State board of Charities, it was found that many families of hereditary paupers had sprung from marriages consequent upon acquaintanceship formed between debased persons while inmates of the poorhouses. There are other serious evils springing from this source to which it is needless to refer I am clearly of the opinion that poorhouses should be so planned that separation of the sexes does not depend upon the administration, but is absolute from the internal construction, and arrangement of the buildings. Means should also be provided for classifying the inmates, as far as practicable, according to their peculiar mental and physical condition. Separate rooms ought to be provided for certain of the respectable and worthy poor, who are sometimes compelled in their old age to seek refuge in the poorhouse. It does not seem right to force this class into constant and intimate association with the degraded and mischievous. Classification of the inmates may be still further maintained by inclosing the yards in the rear of the men's and women's departments with suitable fences.

RELIGIOUS SERVICES.

A room in which religious services may be conducted ought to form a part of every poorhouse. To some inmates the opportunity for divine worship is necessary to their peace of mind, and it certainly should not be denied to any. Upon all, its influence is beneficial, and is helpful in the preservation of orderly deportment and good discipline.

GROUNDS.

After the buildings are completed the grounds should be properly graded, care being taken to keep the good soil on the surface, also to see that there is a quick descent for a little distance on all sides of the building. The grounds should be planted with a limited number of clearleaved large-growing shade trees. These should not be planted so near the buildings as to shade them or obstruct the free entrance into them of sunlight, or prevent the circulation of fresh air. In the treatment of grounds, a few flowers are admissible, as they give pleasure to the families of the officers and to the better class of inmates; but a superfluity of them should be avoided, for they require more or less attention, and are likely to be neglected at certain seasons. Fine patriarchal trees affording refreshing shade, and a broad, green, well-kept lawn are a good set-off to the plainest buildings, and give satisfaction to every beholder. A grove or belt of evergreens planted in the quarter from which come prevailing winds, will prove not only a protection in winter, but a pleasant retreat in summer. In laying out the grounds and mapping the farm, an extensive orchard with the best kind of fruit should not be overlooked, as also a large vegetable garden, convenient to the buildings, through which might be laid a pleasant center walk bordered with flowers.

OUT BUILDINGS.

The barns and outbuildings should be rearward from the men's side of the institution, and the men's side should be towards to town, or the side by which the buildings are generally approached, in crder to secure greater seclusion for the Too little attention is women inmates. usually paid to the matter of providing good buildings on poor-house farms for the storage of grain and fodder, for the proper care of stock in winter, for the preservation of farm machinery and tools and for the storing of vegetables and fruit.

We have thus briefly referred to some of the leading principles which may be useful in planning and constructing new poorhouses and in improving old ones, it is one deserving more extended treatment than our columns will permit.

In closing we must refer to an evil that has a most disheartening influence on this subject. It is one that closely affects the public interests, and it should be the duty of every citizen to strive to correct it. However careful we may be in selecting suitable sites for poorhouses, however judiciously we may plan and construct them, unless their affairs are well administered, this careful preliminiary work is of no avail. The position of manager of these institutions is one of great re sponsibility, both in relation to the expenditures of a county and the true interests of the poor. Only such persons as are best qualified for the position should be selected to fill it, and when selected they should be retained in office as long as they satisfactorily discharge their duties.

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The Municipal Amendment Act of 1893 directs treasurers to keep a cash book which shall show: 1st. The balance deposited to the credit of the municipality. 2nd. The balance in the hands of the treasurer. In The Municipal World for December last, we published a form of cash book showing bri-fly how the different entries should be made therein by a treasurer, desiring to comply with the statutory regulation. Messrs. Hart & Riddell, of Toronto, with their usual enterprise, are prepared to supply municipalities with cash books in the form suggested by Councils should see that their treasurers are provided with these books.

The Municipal Index

BEING 'AN

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