

A Saskatchewan Festgesang

THE yearly festival and competition of the Saskatchewan Musical Association was held in Moosejaw a few weeks ago. For three days Moosejaw was filled with music. The evening of the third day a chorus of 500, with three soloists and an orchestra, gave Mendelssohn's "Hymn of Praise," which was inspiringly done. The competitions and concerts were given in Zion Methodist Church. The programme was carried out so well by the Moosejaw people that the executive for the song fest of 1913 adopted the whole system.

Music is progressing as fast as wheat acreage or real estate values, when every year in each of the western provinces can be held a festival such as for three days was given in Moosejaw. There is much musical talent in the West.

Just for instance, take Weyburn, known formerly for elevators and wheat. Weyburn filled fourteen of the hundred and thirty entries in the festival and captured half a dozen medals. Indian Head, of the experimental farms, is the home of the best 18-voice choir in Saskatchewan. And all the province knows that Spalding, Wolseley and Zealandia are on the musical map, and may become art centres, for their voices were heard at Moosejaw.

There seems to be no reason why the talent brought out by the yearly festivals could not be organized on a still more effective basis by an interprovincial league tournament which might assemble in one festival all the medalists in the three provincial contests. In this way larger works could be performed and the standard of music in the West put upon a more general developmental basis. Of course a scheme of this magnitude would require government assistance; of which as a phase of popular education in the most democratic of the arts it is well and highly worth. Besides this, such a scheme would be at least a very dignified and quite uncommercial form of publicity.

A great deal of the musical talent in the West came from Great Britain; much of it from Eastern Canada. In a country so remote from touring aggregations of music, the people must depend more upon local talent. The result has been very much more rapid musical progress in the West than ever took place in the East. The Provincial Festivals are a result; of that and of a very marked interest in music on the part of the public.

The Saskatchewan festival helps to prove that, wherever a worthy musical programme is given, the public will not be backward in supporting the venture.



The Jubal Choir of Children at the Provincial Music Festival in Moose Jaw.



Receiving Visitors to the Festgesang from all Over Saskatchewan.

Better Municipal Book-Keeping

A Standardized, Uniform Classification Desired

By S. MORLEY WICKETT

TO a great many people figures are distasteful things, which is not altogether surprising. From a literary point of view they have no style at all, and on top of that make hard reading. Figures are only symbols and always take for granted more or less special knowledge of the matters treated of.

But perhaps they are not such bad things after all. When they tell us what we wish to know, how our money is being spent, and what returns we are getting they are not to be despised. Imagine a business man, a banker for example, indifferent to his book-keeping and his balances. Yet in relation to municipal government we are all business men, all bankers. Municipal government is indeed one of our greatest business undertakings—though we can scarcely be accused of regarding it as such, judging by the way we neglect our municipal reports, and by our willingness to extend the franchise to a mass of non-ratepaying voters whose only interest is perhaps to get the aldermen to keep embarking on fresh public works.

What is the Aim of Municipal Book-keeping?

It will be agreed that the primary aim of satisfactory municipal book-keeping, apart from accounting for monies received and paid out, is to tell how much the various services cost. There lies the test. The people should know the actual cost of police, fire protection, water, street cleaning and other services; the costs of paving per yard, park administration, public libraries, etc. Not very long ago, even in Toronto, with its superior system of book-keeping, it took an accountant considerable time to determine the actual cost of city water. One might stop and ask what does our municipal book-keeping aim at, and what information do our

municipal statistics actually furnish the people? The question deserves an answer.

In many municipalities the simple practice is to report cash received and cash expended. It often happens that returns from sales of debentures are classed with regular cash from taxes, licenses and fines, and these again with the proceeds from sales of civic property. Under such circumstances the ordinary citizen is bewildered, and no wonder, if he be inclined to throw his municipal report in the dust heap to which, under these conditions, outside of the town hall, it rightly belongs.

Failure to Separate Services.

Almost equally confusing is the widespread custom of grouping receipts and expenditures by departments or by committees. But departments and committees usually have a miscellaneous range of duties. The Fire and Light Committee, for example, may have charge of the fire service, street lighting, lighting of municipal buildings, telephones, etc. What public information can be furnished by an unclassified summary of receipts and disbursements of such a committee? No one is greatly concerned with the budget of a given department or a given committee as such; but he is concerned with the net costs of each separate service. If he does not get them there is a case of maltreatment of municipal data somewhere. And if coal, gas, electric power, etc., are charged up against the municipality generally, what incentive to economy on these items is there to the various departmental managers, not to speak of safeguards on other grounds?

Sometimes monies received and expended are arranged in alphabetical order. Administration of

justice comes under A, cash in bank is followed by debentures, etc. Sometimes the amounts to be charged to the various services are discoverable only in accounts with the contractors doing the work. Such practices show entire disregard of the logical classification and inter-relation of municipal services. Yet it is this idea of system and inter-relation which should be in the mind of every municipal book-keeper for the proper instruction of the council and the public.

Uncertainty as to Assets and Liabilities.

As regards municipal debts, statements are frequently obscure and misleading; for example, at times school debentures are omitted or placed in separate reports, as are here and there local improvement and other special debts. A review of municipal assets is usually not attempted at all; and where given there is rarely any classification. Yet there is a great difference between a municipal debt created for a revenue-bearing investment, such as a telephone plant, and one, let us say, for a fire hall or a park. Without such information the figures on assets and liabilities are incomplete. The general neglect to assess municipal properties with any degree of accuracy is another index of official attitude towards certain municipal data.

Municipal reports covering a variety of activities and comparisons with other towns should occasion considerable comment at the time of publication. But the reverse is notoriously the case, and largely for the reason that they are presented in such a form as to be unintelligible to the layman. Some municipalities do not publish municipal statistics at all; some issue merely a summary in a local newspaper. The Provincial tabulation in Ontario is not completed for a couple of years after the end of the statistical year. British Columbia for many