

FOREWORD

The request from so many sources for an up-to-date work on municipal accounts has led to the compilation of the following pages.

Probably no branch of legislation is so frequently changed as that appertaining to municipal work, and ideas which were believed to be practical a few years ago, are now discarded in favor of newer ideas, which have found favour in the eyes of municipal men. This is true of all Provinces in the Dominion, but the legislation of the Provinces on municipal lines is becoming more and more uniform, from coast to coast.

The repeal of the Supplementary Revenues Tax since this work was completed is an excellent illustration of the difficulties encountered in compiling an up-to-date volume on Municipals dealing with the work in any Province. As the repeal referred to does not affect any bookkeeping principle, the illustrations herein have not been altered.

Whilst this section of the book is based on Saskatchewan legislation—ever advanced—its contents may easily be adapted to suit the work of municipal officials throughout the Dominion as, although the legislation may vary, the bookkeeping principles do not.

Those who agree with the opinions given in this work is anticipated, but they at least have the merit of arising from a long and varied experience.

Acknowledgment is made of the use of information obtained from other sources, which is specified where used.

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