

Annual Reports.

Municipal bookkeeping is a matter which has, during the past few years, received greater attention than formerly in Ontario largely through the appointment of a municipal auditor for the province. Uniform and suitable systems of accounting have been established for the general financial business of the municipalities, and proper inspection has been provided for, thereby rendering loss through dishonest, careless or unintelligible bookkeeping less likely to occur.

Another step in advance which should be urged, is a uniform and more detailed system of accounting with respect to waterworks, electric lighting, paving, sewerage and the other municipal works of less importance. A number of municipalities throughout the province publish annual reports showing very clearly the cost of these works in their various details. Others, however, present merely a list of accounts which have been paid during the year, without any attempt to classify the expenditures under the works to which they belong. This is true of many municipalities, whether townships, villages, towns or cities.

No council should allow this year to pass without doing something towards placing before the ratepayers, an intelligible report, showing in detail what work has been done, and what has been the cost. Such a report if published annually will afford a means of comparison from year to year, it will indicate where weaknesses in municipal management lie, and will be a stimulus to councillors to secure for their record the best results possible. There are inconveniences connected with the publication of such reports, but they do good in every case, are a profitable investment for the municipality, and no council, anxious to perform their duty towards their constituents can reasonably object to the publicity thus given to their year's work.

The agitation in favor of better roads has reached British Columbia, and a meeting was held on the 27th of September, for the purpose of forming a Provincial Good Roads Association. Many of the leading men of the province are interested in this movement, and F. J. Deane, M. P. P., for North Yale has for some months back been actively engaged in creating a sentiment favorable to organization.

The town of Welland which had succeeded in working up a reputation for bad streets can very soon be placed among the best paved towns in Canada. About \$46,000 is this year being spent in granolithic sidewalks and macadam roadways with the result that the appearance of the town has been completely transformed. All the sidewalks on the principal streets will be laid with granolithic, and the principal thoroughfares will be macadamized. Broken stone for macadam is shipped by rail from Hagersville.

Good Roads Congress, to be Held in Topeka, Which Mr. Campbell May Attend.

The Provincial Highway Commissioner and the President of the Ontario Good Roads Association have been invited to attend a States Good Roads Congress at Topeka, Kansas, from the 25th to the 28th of this month. Circular letters calling the meeting come from the Governor of the State, the President of the Commercial Clubs, of the Good Roads Association, the League of American Wheelmen, and other bodies. Two members of the National Administration are to be present, along with the Hon. Martin Dodge, director of the office of Public Road Inquiries at Washington, and Mr. E. C. Harrison, the road expert connected with that office. Delegates are expected from many States. The fact that the Congress will last for three days indicates the importance of the meeting, and the way in which our American neighbors are taking up the movement for good roads. It is to be hoped that Highway Commissioner Campbell will be able to represent Canada on the occasion, as he did at the recent gathering at Port Huron.

Something New.

An eminent Canadian lawyer is said to have given an opinion lately, which, if proven to be correct, will revolutionize a large portion of municipal law. It is, in short, to the effect that the owners of cattle doing damage to property are liable, no matter in what condition the fences are or indeed whether there is a fence at all. This opinion is not without reason. If Smith owns an unfenced field and sows it with grain, and Jones' cattle come and eat it up, surely it is not unreasonable to say that Jones should foot the bill, if he chooses to have cattle he should keep them on his own property. He has no more right to go free of the damage because of there being no fence around the field than a thief would after robbing a house because the door was off its hinges.—*Cardwell Sentinel*.

After a month's absence in New Ontario, Mr. A. W. Campbell, Provincial Road Instructor, has returned to the Parliament Buildings. He has been up in the new country superintending the construction of new colonization roads. Mr. Campbell reports that the roads now being opened up by the Government are very materially aiding in the filling up of the country with new settlers. The growth of population in the new districts, though not phenomenal, is steady. The new settlers are generally well satisfied with the country, although this year the weather has not been favorable to good crops. It was very dry during the early part of the summer, but during the last month there was too much rain. However, the new settlements are thriving in nearly every instance.

Municipal Improvement Association.

The property owners of North Toronto held a meeting last month for the purpose of organizing a Municipal Improvement Association. An organized effort on part of ratepayers to procure better roadways, better sidewalks, better sewers, better water supply, better parks, to plant shade trees, to stimulate an interest in the beautifying of lawns and private property, can hardly be too strongly urged. Such associations encourage a more liberal knowledge among citizens of municipal affairs. They organize for support of progressive councilors and weed out those who obstruct the advancement of the general good. There is no more certain sign of municipal health than to find the citizens in this way showing their interest in the public welfare. Such associations have done a most praiseworthy work in the United States, and it is most encouraging to find them making their appearance in Ontario.

Municipal ownership, which has been tested and found generally successful in Great Britain, is being introduced in Canada and is bound to become popular. The people are reading and thinking, and one of the features of our public life in the 20th century will be a demand, strong in its catholicity for the national ownership and control of railway, telegraph and telephone lines and similar enterprises, as well as our great natural resources in timbers and minerals. Our mineral wealth is vast and can hardly be estimated. Why should all this wealth pass into the hands of a few private individuals when the output of the mine could be made to swell the coffers of the national treasury and provide for the needs of the people and also lighten their burdens? Municipal ownership has received a very strong endorsement in Brockville, where the by-law to raise \$100,000 to purchase the electric and gas plant of the Light and Power Co. of that city was carried by a large majority. The city of St. Thomas is considering the advisability of operating its own street railway, and other Canadian municipalities are moving in the direction of civic control in their respective localities just as the people of the nation are progressing by a process of evolution, slow it may be, towards the idea that people should control the great resources of their own land and that legislation should have for its aim the greatest happiness for the greatest number. Hugh John Macdonald was wise in his day when he declared himself so emphatically on the railway question in Manitoba a few months ago.—*Dundas Banner*.

The council of the County of Waterloo, at its June session, appointed a special committee to draft a memorial to the Ontario legislature regarding the improvement of public highways and the establishment of a uniform system for the expenditure of statute labor.