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Bureau of Information,
107 St. James St., Montreal.

Approval of Uniform Municipal Accounting

THE ONTARIO RAILWAY & MUNICIPAL BOARD

Toronto, January 7th, 1909.

W. D. Lighthall, Esq., K. C.,
Hon. Sec.-Treas.,
Union of Canadian Municipalities.

Dear Sir,—

I have the honour to acknowledge receipt of the copy of a circular issued by the Union of Canadian Municipalities announcing that the Union is engaged through its executive in the work of preparing a system of uniform accounting, applicable to all Municipalities in Canada.

The importance of a uniform system of municipal accounting in the Province of Ontario has come home to this Board in the discharge of the duties assigned to it under the Ontario Railway and Municipal Board Act of 1906. Under that Act the Board is charged with the duty of superintending the system of book-keeping and keeping accounts of the assets, liabilities, revenue and expenditure of all public utilities that are operated by Municipal corporations. The Board spent much time in preparing uniform forms of reports of the operation of Gas Plants, Telephone Plants, Electric Light and Power Plants and Waterworks Plants and Electric Railways.

These report forms were sent to the various municipalities operating public utilities, who were asked to supply the information required in such reports. The Board found that owing to defective records, and the elementary systems of accounting in operation, many municipalities confessed their liability to furnish much material information required by the Board, while some municipalities failed to answer any substantial part of the questions asked in the reports.

To meet the difficulty thus presented, the Board made application to the last legislature for authority to install a uniform system of accounting in the municipalities of Ontario, so that they might be in a position to provide the information which they were required to furnish. That authority has not yet been given to the Board. The Board is now preparing a report for 1908 and will again ask the legislature for authority to install

a uniform system of accounting with regard to public utilities operated by municipalities.

You will see from the foregoing that the project which you have in view must commend itself heartily to the support of this Board, as the general adoption by all municipalities of a uniform advanced system of municipal accounting would be a very material assistance to this Board, in enabling it to collect data which it is essential that it should have, to report intelligently to the legislature upon the operation of public utilities.

The Board takes the liberty of making the suggestion that in considering systems for municipal accounting, that you should at the same time contemplate making provisions for a uniform system of accounting in regard to public utilities as well, and make provisions also for a comprehensive system of record keeping outside of accounting. There are various data which should be carefully recorded if progress is to be made in municipal economies.

The great advantage which would accrue to each municipality in having access to the annual reports and statistics of other municipalities, so that the experience of each municipality would be available to the others in dealing with problems which arise from time to time, is a proposition so self-evident as to call for no argument.

You will see from the foregoing that the Board has been directing its efforts in a restricted sense to the same object as that upon which the Union of Canadian Municipalities have been engaged, thus you can rely not only on the approval of this Board but on its cordial co-operation. If you can succeed in bringing about the adoption of a uniform system of accounting in the Provinces of Canada, following a standard similar to that of the United States, the Board is satisfied that it will result on throwing much light on the municipal administration and will make for growth and progress in the administration of public affairs.

I have the honor to be,

Your obedient servant,

H. N. Kittson,
Commissioner.