And so on through a book of sixteen pages the citizens are intelligently informed how every dollar is spent and the reason for it, finishing up with the following tit-bit:

Conditions of Government—1917.

There has been no graft and no ward grabbing.

No politicians were appointed to jobs where experts were needed.

The Estimates (Budget) are prepared carefully, and no expenditure without provision being made therefor.

There are no overdrafts in the civic departments of the Council.

Contracts were let to the lowest bidder, except where otherwise recommended by the head of a department for cause.

Money borrowed for current expenses is for a brief period only — until taxes are received.

As far as possible, all accounts have been paid and no outstanding accounts are carried forward to next year.

Ratepayers are warned that service rendered must be considered when considering relative costs.

If such a booklet issued to every householder does not create an interest in the civic affairs in London, what will?

CONGRATULATIONS.

We congratulate our English contemporary the Financial Circular of the Institute of the Municipal Treasurers and Accountants on the attainment of its twenty-first birthday. In the old country, where municipal affairs are taken seriously, certainly much more so than in Canada, the Financial Circular has been during its lengthy life a large factor in the building up of a municipal service second to none. Probably the best expression that we could give of our good wishes is in the following by one of the ex-presidents (Mr. E. A. Coombs) of the Institute, and which is taken from the journal itself:—

> "We may justly congratulate ourselves on the attainment of its "majority" by the official organ of the Institute, as well as on our good fortune that its editorship is in such able hands. During the 21 years of its existence, the Financial Circular has developed from a somewhat feeble effusion to a journal handling in a statesman-like way questions of the utmost importance to local authorities and their financial advisers, and it may be said without fear of contradiction that there is no member of our Institute, however exalted his official position, who cannot profit from a study of its contents month by month. Any member who does not subscribe to the Circular and 'read, mark, learn, and inwardly digest' the valuable and instructive articles contained therein, is blind to his own interests, and careless of those of the Authority whom he serves.
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> "Long life and health to the official organ of the Institute and its able and indefatigable Editor!"

THE PRESIDENT OF THE ENGINEERING INSTITUTE OF CANADA.

At its annual meeting the "Canadian Society of Civil Engineers" changed its name to the "Engineering Institute of Canada," so that it may broaden its activiites by including in its membership every branch of engineering.

Col. Dennis was succeeded in the presidency by Mr. H. W. Vaughan, vice-president and general manager of the Dominion Bridge Company, who was born in 1868 in England, was educated at King's College, London, and came to the United States in 1891 to the engineering department of the Great Northern Railway at St. Paul, Minn. Later he became mechanical engineer of the Philadelphia & Reading, Pa., Railway, and mechanical engineer and superintendent of Shipping, Q. & C. Co., Chicago, and superintendent of motive service, Lake Shore & Southern Ry., Cleveland, O.

Mr. Vaughan came to Canada in 1904 as superintendent of motive power of C.P.R. Lines, east, and in 1905 became assistant to the vice-president of the C.P.R. During this time he had charge of the Angus Shops and the car and locomotive equipment service of the C.P.R.

In 1916 Mr. Vaughan left the C.P.R. to become president of the Montreal Ammunition Co., and in 1916 he organized the Dominion Copper Products Co., of which he became president and general manager.

These companies were later absorbed by the Dominion Bridge Co., whose staff Mr. Vaughan joined in 1916 as vice-president and general manager of the Dominion Bridge Co.