

services or by incurring expenditures for unnecessary services, is, therefore, potentially a dollar subtracted from a possible fund for community improvements. The proper control of current expenditures has, therefore, a very close relation to town planning. The fundamental method of such control is comparison,—comparison of the total and unit costs of the various services from year to year within the same city, and comparison of costs of similar services for other cities of a like rank. Such comparisons necessarily demand local accounts which produce such costs automatically, and the standardization of municipal accounting throughout the country.

Must Standardize Municipal Accounting

It is impossible to compare results within the same municipality from year to year unless (a) the accounts differentiate between payments and receipts on one hand and revenues and expenditures on the other; (b) a clear distinction is made between current and capital expenditures defrayed out of current funds; (c) the accounts show the costs of objects of expenditure, such as personal services, services other than personal, heat and light and power, supplies other than heat and light and power; upkeep and depreciation of structure and equipment, etc.; (d) the accounts show the costs of the various kinds of work done by each department under general and specific headings, such as health service (general administration, accounts, records, statistics, etc.), medical and dental service, nursing service, laboratory service, hospital service, social service, food control, sanitation service, etc.; (e) the separation of ordinary services from those of public utilities.

Surveys of Community's Plant

Having established satisfactory accounts within a municipality, it is still impossible to secure the results of comparison with other communities unless municipal accounting is standardized by keeping similar accounts in cities of like rank and securing the acceptance of definite and universal meanings for accounting terms used. The standardization of accounting alone will not serve. There must be readily available also a description of the general methods of financing and departmental operations in our various towns and cities, lest we compare costs which are not comparable.

Finally, granted the existence of adequate town planning legislation, actual town planning for any particular community must begin where the community is. The first step is, therefore, to learn where the community is, and to learn this we must have thorough surveys of the community's physical plant, of the municipal finances and of the civic accounting and reporting system.

Chatham, Ont., has voted by a large majority in favor of the city-manager form of municipal government.

Last year 1,409 building permits, having an aggregate value of slightly over \$5,000,000, were issued by the Hamilton building inspector.

The Andrews Construction Co. has been organized in Halifax, N.S., by H. A. Andrews, formerly architect and estimator for the Piercey Supply Co.

The report of the city engineer of Sarnia, Ont., for the year 1919, recommends the construction of a number of sewers and pavements, and the purchase of a municipal paving plant.

H. H. Dewart, leader of the liberal party in Ontario, has written to Premier Drury requesting the appointment of Brig.-Gen. C. H. Mitchell as a member of the Hydro-Electric Power Commission of Ontario. Lieut.-Col. Carmichael, who was recently appointed to the commission, represents the United Farmers, Sir Adam Beck is a conservative, and the liberals desire Brig.-Gen. Mitchell. The third seat on the commission is at present held by Hon. I. B. Lucas, who was formerly a member of the provincial cabinet, but who was defeated at the last election. Mr. Dewart does not necessarily request Mr. Lucas' retirement, but suggests that the commission might be enlarged in number.

UNCERTAIN OUTLOOK IN IRON AND STEEL

Much Buying, Which Was Postponed in Expectation of Lower Prices, Must Have Effect of Stiffening Market—
Attitude of the Federal Government

BY J. FRATER TAYLOR

IN accordance with my forecast of last year, conditions in the iron and steel trade have been erratic. The sudden suspension of the steel demand for munitions purposes and the hope, rather than the expectation, that prices would fall were the contributing factors. Those who have held off buying in the belief that lower prices would sooner or later prevail, must admit that they have miscalculated, with the result that, apart altogether from current requirements of steel and steel products, the demand has been and will be somewhat intensified through the aforesaid holding off. The general situation in Canada is very much influenced, naturally, by conditions in the United States.

Orders Ahead of Supplies

Within the last few months the steel business there has been more or less in a state of suspension on account of the strike. The consequence is, that in the States there is an accumulation of orders against a limited steel supply, so that the steel business in the United States will have busy times in front of it, also in the direction of making up arrears caused by the diversion of steel to other purposes over the war period.

Railway Situation

The railway situation has an important bearing upon the latter phase, as once the tangle is straightened out there will, of necessity, be considerable buying of iron and steel products by the railways alone, and it must be kept in mind that it is not only steel rails that are involved, but all classes of steel products, notably such as are required in the building of cars, bridges, etc. In connection with cars alone it is reported that the United States plants will be filled up with the domestic supply to the extent that, even on favorable conditions, comparatively little foreign business can be undertaken. Coming, therefore, to the situation in Canada, the last few months have shown a very distinct improvement, with the result that the steel plants, generally, have either good business booked or in prospect. It is stated, for instance, that one western steel plant is actually booked up until July next.

Should Encourage Domestic Output

To anyone interested in the steel business and in the general industrial situation in Canada, the most important element in the whole situation is the necessity for Canada becoming self-contained in the matter of its basic requirements. The writer, in his personal experience, has seen industrial and manufacturing activities held up and suppressed through dependence upon foreign sources of supply. The serious exchange situation is a factor, and notwithstanding hopes to the contrary, it cannot bring about its own solution by making imports too costly, so long as Canadian manufacturers, if they mean to remain in business, are bound to go out of the country for their raw materials. The writer has preached the doctrine of aggressive government action in this connection with a view, especially, to aiding and stimulating the development of Canada's basic industries. It is gratifying to note that, in the east there will be a modern up-to-date plate mill shortly in operation, that Ontario's central steel plant is better equipped than ever before, through its new by-product coke ovens, and that at Algoma they are actually rolling alloy steel and all classes of shapes up to 15-ins., and that they have considerable development in this direction in hand. The writer cannot refrain, in an article upon the iron and steel situation, from calling attention to the fact, once more, that if encouragement could be given to the mining and treatment of Canada's low-grade ores, the backbone of Canada's imports and dependence upon the United States for this basic of all elements would be broken.