"As Others See Us."

We were interested, and naturally delighted, to read in the July issue of the Financial Circular of the Institute of Municipal Treasurers and Accountants (Great Britain) some comments on Canadian Municipal Finance from the pen of the Editor (Mr. J. Beckett, the City Treasurer of Accrington, Lon.) Mr. Beckett is one of the outstanding figures among a body of highly trained men—in no other country is municipal finance and accounting brought to such a high standard of efficiency as in England — so that his criticism, together with the pithy comment of Erasmus, will be very helpful and encouraging to those who are doing their best to raise the standard of municipal administration in this country.

It will be noted that Mr. Beckett has promised to contribute an article to this Journal, and we need hardly tell our readers that we will hold him to his promise, in spite of the fact that his labors have been greatly increased by reason of his losing many of his staff (including his own son) to swell that wonderful army that the Old Country has sent to France.

Below is Mr. Beckett's comment: Canadian Municipal Finance.

"For some time I have followed the course of municipal finance in Canada as reflected in the Canadian Municipal Journal—a journal which has reached a high degree of excellence, and is conducted with considerable ability and enterprise. It is in the front rank of service journals. To its columns men of progressive ideas are constant contributors, men who believe in the liberal use of the lash upon the back of laggards, and are out for the grim and stern work of reform in the realm of local government. All branches of municipal life are brought under review. The fact that the weaknesses—and they are many, and very different in character and quantity from our own are ruthlessly laid bare to the public gaze without any apologetics, and withal to a public far beyond Canadawith very peppery criticism, hand-in-hand with constructive suggestions-these features are full of hope. Without doubt for Canada there is a great and glorious future, and they do not mean to lay the foundations in sand. Ergo they are a splendid band of optimists. Certainly they are not content to accept the poetic platitude of Pope, expressed in his essay on "Man":-

"For forms of government let fools contest; Whate'er is best administered is best."

They know very well that any form of government is better than no government at all; that even a bad form of government in the hands of good governors is better still, but they are out for the best form in the best hands, and as success awaits upon persistency, they will have their reward in due course.

Abraham Lincoln taught their neighbors an abiding truth when he said:—

"You may gull some of the people all of the time, Anl you may gull all the people some of the time, But you cannot gull all the people all the time."

But as I am under a promise to contribute to the Canadian Municipal Journal, I must be content for the present to allude here to the April and May numbers of that journal, and some of the problems (serious enough they are too) that are dealt with therein. To a Britisher, the outstanding weakness of the position of the municipal officer in Canada seems to be the absence of security of tenure, either based upon statute or practice. That is an unfortune position of affairs, and is probably at the root of many of the ailments that afflict public life on the other side. Listen for example to the indictment of the system by Dr. Wilson:—

"During these times of struggle, economy and production, the question comes forcibly home to all of us, are we getting the best service from those who are administering the people's affairs in the municipal, provincial and federal government? One hears a great deal, etc., etc."

(Then follows a long extract from Dr. Wilson's article which appeared in the April issue of this Journal.)

Then the system and incidence of the local taxation are fundamentally different from our own. They cannot be dealt with here. The subject is too great; but it is interesting to notice that our friend Mr. Sampson, the City Treasurer of Outremont, is an enthusiastic reformer who always sleeps with one eye open, and gives that subject no rest. It was to be postulated that the war has had an adverse effect upon Canada, as indeed it has had such effects in varying degrees upon every country in the world, but the word "default" (a most ugly word) is not in the vocabulary of British local authorities.

In the May issue of the Canadian Municipal Journal the following comments are made upon the subject of increased taxation:—

"Since the war started municipal councils throughout Canada have been hard put to it to 'carry on.' What are the difficulties, etc., etc.

(The whole of the editorial which appeared in the May issue of this Journal is here reproduced by Mr. Beckett.)

Most striking and significant of all is the incredible sloppiness, to put it no lower than that, into which the municipal financial affairs of the Province of Quebec have been allowed to drift, even in pre-war times. We are told that so far as debt-redemption is concerned, there are many councils that have not paid anything into their sinking funds for years; that in fact some of them have ignored the funds altogether, treating their debt as the laws of the Medes and Persians were regarded, as "things that altereth not," at any rate, not in the downward direction.

Is this owing to the absence of a high sense of civic honor, or hostility to authority, or to deep-rooted objection to taxation—to which we all object out pay—or neglect in high places to enforce the law? It certainly cannot be due to poverty.

Whatever the cause, there is hope to be derived from the setting up of a municipal department for that province. Here is what the journal declares to be the facts and the outlook for the future:—

"We have been examining the new act establishing a Municipal Department in the Province of Quebec and we can honestly congratulate the government on the thoroughness with which it means to administer local affairs, etc., etc.

(The article on this subject was by James Murray, the Financial Editor of the Canadian Municipal Journal.)

I have ventured upon this topic with these preliminary observations, not without trepidation, because I am not familiar at first hand with Canadian affairs; but if Canadians themselves can take such criticism, made by the own officials and their official journal, lying down, then they are the unfortunate victims of a vicious system which strikes at the roots of honor, and effectively bars progress. No effort on their part can be neither too great nor too small, to slough off the ugly outgrowth of the past, which resembles nothing so much as the virile ivy struggling for mastery over the oak, around which it has been allowed to entwine itself far too long.

THE EDITOR.

"Erasmus" insists on adding the following observations for the benefit of Mr. Sampson and his Canadian colleagues, and adds that it is unnecessary for him to disclaim everything but friendly intentions. He says:—

"Inertia, ennui, laissez-faire:—These are negative qualities which roost at ease in a non-progressive and unambitious community; but mighty heavens!!! 'graft,' 'rake-off,' 'feathering one's nest,' and 'making hay while the sun shines'; what are these but the crimes of modern banditti against the body-politic, that 'waste at noon-day'? From them even the device of 'government by commission' does not necessarily afford effective immunity.

Most of all let it be borne in mind that public credit reposes securely upon honest government, and to achieve that end, indomnitable industry and incandescent energy, applied with sagacity and without measure, are the weapons to be used, and when achieved—well, 'the price of it is eternal vigilance.'

Lastly — as the preacher says — put Generalissimo Takehizkoatoff-to-the-Job' in supreme command of the offensive, and straighten not the entrance to the penitentiary (your name for our English prison) for evil-doers. Widen it — widen it by all means."