

UNIFORM MUNICIPAL ACCOUNTING.

(Continued).

cialties would be made easy, and there is the value of uniform accounting, not losing sight of the fact that uniform accounting is a most important step toward efficient accounting.

Now a word as to reporting by subordinates of co-ordinate departments to the auditor or comptroller. The records of various activities of a given municipality must be uniform to one another and regular reports made to the auditor or comptroller that he may know how to provide. Frequently the views of two very good auditors will not harmonize on any given topic. Each may have merit. So the only way is to have uniformity so that the comptroller or auditor will not have to analyze each report by careful study in order to know what the report was intended to show. His time is too valuable for that. So the accountants or statisticians or actuaries should adopt the uniform system of reports prescribed.

Earlier in this paper I said that I would recur to and explain my reasons for thinking that an accountant must have a better conception of the component parts of an enterprise than anyone else connected with it. A faithful accountant will set out in his reports the beacon lights that will call the attention of his superior or employer to strong and weak portions of the enterprise. Let's take the bovine example again. Instead of one cow the man has a herd of cows. His accountant will report so as to enable the men to determine what cows, if any, should be replaced. His report will point out leakages generally and to the strong features of the business. So in municipal affairs, the accountant should be able to have his report, though following a uniform form, show the phases of the city's affairs that require the attention of the superior officer.

The auditor or comptroller must be the power behind the accountancy of a municipality. Unfortunately co-ordinate departmental heads and their assistants are reluctant to accept suggestions or directions from one another. It is important, therefore, that any legislation toward prescribing a uniform system of accounting shall subordinate all departments as far as accounting is concerned to the department of the comptroller.

In preparing this paper I have endeavored to discuss matters only that were relevant to the subject "The desirability of uniform accounting and reporting in municipalities" but have found it necessary to digress on occasion.

To summarize what I intended to convey: Uniform accounting and reporting in municipalities permits or invites comparisons which as a basis for all of our information. When we say a street is wide, we mean that it is wide compared to other streets. If we find it to-day, it is so because it is warmer than some days. When we refer to a man's integrity, we think of it as compared to the average man—all a matter of comparative degree. This opportunity for comparisons and the fact that audits are facilitated are the direct results of uniform accounting and reporting, while the indirect result of efficient accounting will, of necessity, be accomplished.

SANITATION AND PRISON LIFE.

Statistics show that the decline of "dope" habits, and of all the horrible unnatural crimes which were not so long ago taken as an inevitable adjunct of prison life in a certain definite per cent. of the inmates, have declined steadily, rapidly, and entirely, through the application of the rules of sanitation, food, and exercise to the daily prison life, and the introduction of a liberal ratio of work and amusement. The prisoner who has an interest in life can be given an incentive to retrieve himself. Long ago a great Italian wrote: "Beware of him who has nothing to lose."—Exchange.

TAKE CARE OF ITS TREES.

The Hydro-Electric Commission and the Parks Department of the City of St. Thomas have placed the trimming of the trees on the streets where hydro wires are strung under the superintendency of the Horticultural Society. The St. Thomas Horticultural Society have as their chief plantsman, Mr. R. V. Smith, formerly superintendent of Parks of London, who is an expert along this line. The trimming is being done in a sane manner. That part of the work on the tree that it is necessary to remove to protect the wires is paid for by the Hydro Commission, and the balance of the work to make the tree symmetrical is paid for by the City Council. The spirit exhibited by these two municipal bodies is commendable.—Conservation.

IS AMERICA WORK SAVING?

The other day we had the opportunity of reading Dr. N. M. Butler's book "Is America Work Saving?" The President of Columbia University is one of these rare geniuses who know how to mix common-sense with vision so as to produce the right idea of patriotism, and this is exactly what he has done in his book by bringing home to his readers their responsibility in the building up of the social edifice of the community and the nation. The twenty-two chapters of "Is America Worth Saving?" are in reality reports of addresses given by Dr. Butler on different occasions and cover a wide range of subjects, though the one idea underlying each subject is Americanism—not the Americanism of the materialist, but the Americanism of patriotism and responsibility.

The subjects dealt with are as follows: Is American Worth Saving? The Foundations of Prosperity; A Programme of Constructive Progress; The Real Labor Problem; The High Cost of Living; The Road to Durable Peace; A League of Nations; American Opinion and Problems of Each; A Roofness Impossible; What is Progress in Politics? Elihu Root, Statesman; Problems of Peace and After-Peace; The Republican Party, Its Present Outy and Opportunity; Magna Carta, 1215-1915; The Making of a Written Constitution; Alexander Hamilton, Nation-BUILDER; Theodore Roosevelt, American; The World's Debt to England; Faith and the War; Is American Higher Education Improving? The Colleges and the Nation; Education After the War.

"Is America Worth Saving?" which is published by Charles Scribner's Sons, should be on the book shelf of all students of the American people.

NIGHT SCHOOLS IN SASKATCHEWAN.

There were eight night schools in operation in non-English school districts of Saskatchewan during the winter of 1918-19, and 36 in operation during the winter of 1919-20. The prospects are for a much larger number to be operated during the present winter, according to Dr. J. T. M. Anderson, director of education among New-Canadians in Saskatchewan.

The Government grant to night schools on May 1, 1919, was \$1 per evening for each teacher. On May 1, 1920, this was increased to \$2 per night for each teacher. A number of school boards supplement the Government grant out of tuition fees charged those who attend the classes or otherwise, so that it is now possible for a teacher to make as much as \$3 a night.

The transformation of productive forests by fire into idle wastes impoverishes the nation, damages the individual, is wholly needless, and must be stopped.

Prosperity in peace, and safety in war require a generous and unflinching supply of forest products, which can only be done by keeping out fires.