

ingly decided to recommend nothing heroic but simply to draw up an outline of the information it considers each class of municipality should furnish to its citizens, to its creditors, and to the public at large, leaving to each province, or each municipality to take what action it finds necessary with regard to details. The recommendations are based upon those prepared by the National Municipal League of the United States, and modified by Mr. L. G. Powers, chief statistician at Washington, with the view to the publication of municipal statistics for the United States as a whole. The committee has made such additional modifications as were necessary to adapt the plan to conditions in Canada.

The adoption of the Committee's suggestions would involve but a very small preliminary expenditure.

The next question that naturally arises is whether the expected results make the changes worth while. In other words, will it pay our municipalities to give a little more attention to their bookkeeping and statistics? In the opinion of the committee a ready and decided answer may be given in the affirmative. At the present moment the unclassified information supplied (1) throws little, and in fact almost uniformly no light on the net cost of the various municipal services, (2) gives no adequate information on the results of municipal as against private ownership, (3) discourages zeal for economy among municipal officials, (4) prevents intelligent public interest in local affairs, (5) prejudices the most favorable sale of municipal debentures.

The circumstances of the Dominion have raised the following special questions:—

1. How should municipalities be classified for statistical purposes if, as is evident, more detailed returns should be required of those of greater size?
2. What information should be required of each class?
3. What should be expected of the Dominion Government in compiling these statistics through its statistical and census departments, the Dominion having the power of taking "the Census and Statistics" under section 91, sub-section 6 of the British North America Act?
4. What suggestions might be made to the various provincial governments, under whom by section 92, sub-section of the same act, "Municipal Institutions" are placed?
 - a. as to forms?
 - b. as to the extent to which each province should make the same obligatory?
 - c. as to supervision under provincial officials?
5. Should the fiscal and calendar year coincide?

These questions may be answered seriatim:—

- I. *How should municipalities be classified for statistical purposes, if, as is evident, more detailed returns should be required of those of greater size?*

Possibly not more than three divisions need be made at the outset.

1. rural municipalities, including townships, parishes, counties, unincorporated municipalities and villages.

2. cities and towns up to 10,000 population.

3. cities and towns over 10,000 population.

- II. *What information should be required of each class?*

A similar classification should be required of all, a more detailed classification being required of the larger municipalities.

The following is the classification of accounts that the committee would propose for general adoption:

I. General Classification of Services

	Receipts	Expenditures	Balance
General Government			
Council			
Elections			
Officials			
Buildings			
Protection of Life and Property			
Police			
Fire			
Pounds			
Health and Sanitation			
including Street Cleaning			
and Sewers			
Highways			
Roads			
Sidewalks			
Street Lighting			
Charities and Correction			
Poor			
Hospitals			
Jails			
Education			
Public Schools			
High Schools			
Libraries			
Museums and Art Galleries			
Recreation			
Parks and Gardens			
Celebrations			
Miscellaneous			
Judgements, etc.			
Sundries (particularize)			
Public Utilities			
Water			
Gas			
Electric Light			
Street Railways			
Telephones			
Other Commercial Services			
Toll Roads and Bridges			
Markets and Weigh Scales			
Exhibitions			
Sundry			
Annual Levies			
Property Tax			
Income "			
Poll "			
Local Improvements			
Assessments			
Total Taxes			
Liquor Licenses			
Trade Licenses			
Fines and Fees			
Miscellaneous Temporary Items			
For Sinking Funds			
Sales of Property			
Refunds in correction of			
erroneous payment			
Sundries (particularize)			
Total Ordinary			
Extraordinary Items			
General debentures			
Special "			
Overdrafts			
Sundries (particularize)			
Total Extraordinary			
GRAND TOTAL			