

Through the Council to Parliament.

Public servants, like other servants, need training. More than that, the public, like any other master, naturally desires to know what kind of a workman a candidate for an important place in the national household has shown himself to be in posts of minor responsibility.

Other things being equal, then, the man who has served the public well as a junior representative—say, as an alderman—has far the best right to serve that same public as a senior representative—say, a member of Parliament. It would be an excellent custom, and one that would tend to the improvement of every branch of the service, if the path to parliament were generally understood to lie through the city council. By this means, men would be induced to serve in the council who otherwise could not be persuaded to give the community the benefit of their assistance in this field of limited fame. We need the best that our citizenship can afford at the city hall, and the lure of parliamentary honors hung over the exit from the council chamber would mightily help us to get it.

Then by permitting only tried and practical men—men who have proved their worth under our own eyes—to go to Ottawa, we would ensure a better deputation from this district to the Dominion Parliament. At this crisis we should choose our members of parliament carefully and should select only those whom we know well. The business of impressing one's views on a public assembly requires learning as well as any other business. It is not enough to be an orator. The interests of a community would suffer if left to a representative who knew nothing of the means by which legislative bodies are properly influenced. The training in the city council in this respect can be bettered nowhere. A man might "orate" ineffectively for ever at Ottawa, without learning half so much about the high art of passing legislation as a term at the city hall, would teach him.—*Montreal Star.*

Treasurers' Duties.

I.

The Consolidated Municipal Act, 1892, as amended in 1893, reads as follows: 250 a. The provisions contained in this section, shall, on and after the first day of January, 1894, be in force in every county, city, town and incorporated village in this province, except in so far as they shall be altered, amended or declared not to be in force in the municipality by the council thereof.

1. The treasurer shall keep a book to be known as the cash book, on the left hand page of which he shall enter in consecutive order all sums of money received by him, the dates of the receipt thereof, the names of the persons from whom, and on what account the same were received and the amounts thereof, and on

the right-hand page of which he shall in like order enter all moneys paid out by him, the dates of the payment thereof, the persons to whom, and on what account the same were paid, and the amounts thereof.

2. The cash book shall at all times be open for inspection by any member of the council and by the auditors, and shall be produced and exhibited by the treasurer at all meetings of the council at which he shall be directed to produce it, and at the times of such meetings it shall show the balance on hand in two items—that is to say; first, the balance deposited to the credit of the municipality; second, the balance in the hands of the treasurer, and the treasurer shall also produce and exhibit at every such meeting the proper book verifying the balance so deposited.

3. No entry other than a cash entry shall be made in the cash book, but the treasurer shall keep a book to be known as the journal, in which he shall duly enter all debits and credits not consisting of cash.

4. The term "cash" shall mean lawful currency of Canada, cheques and such other representatives of cash as are usually received and credited as cash by the chartered banks of Canada.

5. The treasurer shall open an account in the name of the municipality in such of the chartered banks of Canada or at such other place of deposit as shall be approved of by the council, and shall deposit all moneys which shall be received by him to the credit of such account.

6. The cash-book and journal shall be provided at the expense, and shall be the property of the municipality.

The Municipal Amendment Act, 1894, also provides:

7. The provisions in this section contained shall apply to and be in force in every township, the municipal council of which so enacts by by-law passed for that purpose.

THE TREASURER'S CASH-BOOK.
RECEIPTS, DR.

| | Cash. | Deposit. | Total. |
|---------------------------|-----------|-------------|-------------|
| 1894 | | | |
| Jan. 1 By balance on hand | \$ 56 00 | \$ 100 00 | \$ 156 00 |
| License fund | | | 78 10 |
| " 4 By inspector | 78 10 | | |
| Collector | | 1,300 00 | 1,500 00 |
| By taxes | 200 00 | | |
| " 11 Deposit | | 78 10 | |
| " 15 By cash for office | 150 00 | | |
| | \$ 484 10 | \$ 1,478 10 | \$ 1,734 10 |
| Feb. 1 By balance | \$ 383 00 | \$ 1,262 10 | \$ 1,645 10 |

EXPENDITURES, CR.

| | Cash. | Check. | Total. |
|---------------------------------|-----------|-------------|-------------|
| 1894 | | | |
| Jan. 2 Road and Bridge Account. | | | \$ 13 00 |
| To H. Axford | \$ 13 00 | | |
| Expense Acc't | | | 39 00 |
| " 2 To S. Roe | | \$ 39 00 | |
| " 11 To cash deposited | 78 10 | | |
| Dog fund | | | 37 00 |
| " 13 To J. Smith | 10 00 | | |
| " 15 To check cash for office | | 150 00 | |
| | \$ 101 10 | \$ 216 00 | \$ 89 00 |
| Balance | 383 00 | 1,262 10 | 1,645 10 |
| | \$ 484 10 | \$ 1,478 10 | \$ 1,734 00 |

The above is an example of cash-book pages with entries as required by the

Municipal Amendment Act, 1893. The page of receipts, by first entry, shows balance in treasurer's hands to be \$156, of which \$100 is on deposit in a bank and \$56 cash in office.

The second entry shows an ordinary receipt in cash, while the third entry shows the receipt of money deposited to the credit of the treasurer at the bank, and also a payment on same account to him at his office on same date. The fourth entry shows deposit of money received (an entry on expenditure page shows this as a cash payment). The fifth entry shows receipt of cash from bank account as per cheque of same date, entered in expenditure page.

The expenditure's first entry shows ordinary cash payment; second entry shows ordinary payment by cheque on bank; third entry shows payment of cash in office to be deposited (see entry in receipts of deposit); fourth entry shows payment partly by cash and partly by cheque on bank; fifth entry shows treasurer's cheque on bank account, which is to increase cash in office.

A cash-book, kept in this manner, may be balanced at any time by adding the three columns of receipts and expenditures and deducting one from the other, when it will show correctly cash in office and on deposit at bank, which, together, should equal total balance.

The right hand, or total columns, contain the entries to correspond with vouchers and stub of receipt book, and are the only amounts to be transferred to the ledger.

Good Roads.

The Peterborough Review in considering our reference to the address delivered by Mr. Brooks at the South Brant Farmers' Institute, on the question of Good Roads, says:

"In the days when this country was young and the residents in the townships were opening up new country, the statute labor system undoubtedly commended itself as the simplest and the best adapted to the conditions then present. But, as Mr. Brooks remarks, the system of road-making and road maintenance has not advanced with other things, for if such had been the case the statute labor system would have been a thing of the past in many municipalities where it is still in practice. In this respect we in Canada are behind European countries which possibly do not equal us in other respects, have not progressed as we have, or developed as regards methods of government, systems of public works, etc., as we have. Money and time have been invested under the statute labor system without permanent improvement to the highway."

Good drainage, top and bottom, will do much toward making a road good and keeping it so.

The Ontario Government has decided to grant the petition for the annexation of Allandale to the town of Barrie. The new ward will be called Allandale No. 6, and steps will at once be taken to have Barrie created a city.