

Uniform Municipal Accounting

"That the Union of Canadian Municipalities is strongly in favor of uniform municipal accounting for the various classes of municipalities of the Dominion, and recommends that the various Provincial Governments be petitioned to introduce a uniform system of accounting by similar legislation; and the Executive Committee is instructed to establish a sub-committee to prepare such a system as suggested and to take such measures as they may find feasible for furthering the end in view."

In accordance with the above resolution on Uniform Municipal Accounting which was passed at the recent Convention of the Union of Canadian Municipalities, the following gentlemen have been appointed the Committee :

The President, Controller, J. J. Ward, Toronto.
 Dr. S. Morley Wickett, Toronto.
 Mr. H. J. Ross, Auditor, of Outremont, Que.
 Mr. J. F. C. Menlove, Vice-Pres. Union of Manitoba Municipalities.

Mr. J. A. Ellis, City Treasurer, Ottawa.
 Mr. W. D. Lighthall, K. C., Hon. Sec.-Treas.
 Mr. G. S. Wilson, Asst. Secretary.

The question is recognized as being one of very great importance, and several enquiries have been received from different parts of the Country, and while it is recognized that the goal will not be reached all at once, there is a full belief in the necessity of changes in the present system — or want of system in so many cases. We shall be glad to have opinions and suggestions from our readers on this subject.

Motorists

Of course, none of our readers who own motor cars make themselves a nuisance and a danger to their fellow-citizens by reckless driving. But many other motorists should be locked up for an indeterminate sentence for their brutal callousness to the rights of others.

In a farming contemporary, a correspondent describes how he and his family were thrown out of their buggy while driving along the high road by two motorists who drove past at full speed, though signalled to stop. Fortunately, they were caught, but not punished, merely fined.

The victim suggests a good plan for getting damages in the too frequent cases where the motorists, after doing some damage, leaves the spot, without being identified. The idea is that all motorists should be compelled to pay into a guarantee fund, and that in case the culprit is not found, damages should be paid from this fund.

The unfortunate thing about motoring is that the acute brutality of some is responsible for a revengeful feeling against all, and the careful, conscientious ones, are ranked with the bad ones.

The Ontario Horticultural Association decided at its recent Convention to affiliate with the American Civic Association. It seems a pity to go outside one's own country when there is a body in Canada endeavoring to improve municipal conditions here. While we have every wish to see the American Civic Association secure the success it so richly deserves, we should have been still more pleased to see the Ontario Association unite with the Union of Canadian Municipalities, and aid in the efforts to improve conditions here.

Guernsey's State Telephones

The Guernsey State Telephone System has just celebrated its 10th anniversary, and its continuous success.

Up to 1898, the National Telephone Co. (the Bell) had refused to give any service, except at a rate of \$50 within one mile from the Exchange, and \$30 for each extra mile. The States, feeling that such rates were prohibitive, obtained a license from the Post Office Department, and constructed a public system. So great has been the success that Guernsey has for several years been admitted to have the best served part of the United Kingdom. With a population of 40,300, there are 1,698 telephones, or one to every 24 people. The capital expended has amounted to \$157,800, or about \$92.50 per line, even in this scattered population. And as the "party line system" has been excluded, of the 1,698 subscribers, no less than 1,535 are direct to the exchange. Although the average subscription is only \$16.75, there was \$1,549 profit, after paying \$2,720 to the Post Office for royalty. Interest was paid and \$5,322 added to the reserve fund, which now amounts to \$47,036, or more than a quarter of the capital, while the system is in splendid order, and renewals are charged to revenue.

Important to Municipal Clerks

The Superintendent of Immigration has just issued in pamphlet form, a copy of the law regarding Immigration and Immigrants, especially for the use of Clerks of Municipalities, so that they may be informed as to what the Act calls for, and how to act if any "undersirables" need to be deported. The legislation is found in Chapter 93, Revised Statutes of Canada, 1906, and the Amending Acts of 1907 and 1908, consolidated. At the end, are the Orders-in-Council and Instructions, with the handling of "undersirables."

Copies of this pamphlet can be obtained, free of charge, on application to the Superintendent of Immigration.

We strongly advise all Clerks, and Magistrates to obtain a copy of this useful and well arranged pamphlet.

For the first time since this official organ has been issued, a death has taken place in the Executive Committee, Mayor G. A. Cook, Prince Albert, Sask., having died of typhoid fever on 27th October last. The deceased gentleman was very much esteemed in the city which elected him to the highest office in its gift, and will be greatly missed, both there and in the Councils of the Provincial and Federal Unions.

The sudden death of the Hon. J. H. Agnew, Provincial Treasurer of Manitoba, occurred 9th November. The deceased gentleman was a man of considerable municipal experience, having been secretary-treasurer of the Virten School District, and for ten years a member of the Virten, Man. Council. He was one of the representative of Manitoba at the interview with Sir Wilfrid Laurier, two years ago, which led to the restoration of the streets to the municipalities from the Bell Telephone Co.

The telephone girls in Paris have now an opportunity to buy meals, provided by the authorities at the low rate of 12 or 14 cents. This has been arranged because it was found that the service depended upon the girls, and many of them were highly nervous owing to foolish and improper feeding.