

essential to the Mayor's responsibility. The Mayor cannot be held responsible for an official whom he cannot get rid of, and the public cannot get at an official who is an appointee of the Mayor.

In discussing this subject, the New York "Commercial Bulletin," after expressing views almost entirely in accordance with those so frequently expressed in THE CHRONICLE, when discussing the civic affairs of Montreal, says:

"So far the Commission is seen to be in accord with the prevailing ideas of municipal administrative reform. But when we come to the Board of Estimate, it holds that the power of the Mayor is now too great, and that it should be reduced by excluding appointive officers. It may be admitted at once that in view of the Board's control of the finances of the city, only persons chosen by the people should be members of it. But there is less complaint of the Board of Estimate than of any other part of the municipal mechanism. The president of the Department of Taxes and Assessments would seem to be a very proper person to include in the Board, although he is an appointee of the Mayor. The cumulative voting arrangement proposed by the Commission is one of those complicated devices to which close philosophers are attached, but which find little favour with the public, to whom simplicity is important. The purpose of the Commission is obvious; it is to give all the boroughs representation on the Board of Estimate, without giving the small boroughs disproportionate weight. But, to give one man three votes, another two, and another one vote is foreign to the American political system, and distasteful to the very practical American mind. What is gained by giving the Mayor three votes instead of giving the Mayor and two of his appointees one vote each?

"Two vital facts must be kept constantly in mind in considering this whole subject. In the first place, change is not necessarily improvement; indeed, change is objectionable, and ought to be made only for reasons which clearly commend it. In the second place, the system is of very secondary importance. The city would have good government under the worst charter imaginable if public spirited men held the offices. An ideal charter will not give the city good government if the administration of the city is in the hands of men who are seeking almost everything other than the public good. The voters of this city have got to wish good government very much, and be prepared to sacrifice their political associations at any time to that end, if they are to have a government of the people, by the people, and for the people in distinction from a government of a secret society, or a conspiracy, or a political machine, by itself and exclusively for itself."

VICTORIA-MONTREAL FIRE INSURANCE CO Y.

In our last issue we gave some particulars concerning the position of this Company, and stated that a meeting of the Directors would be held on Monday, the 3rd inst. We understand that the meeting was not held, and that one was called for Wednesday, which did not materialize. It will likely be held, however, on Saturday. Lively times are expected in connection with the affairs of the Company.

MONTREAL TRUST AND DEPOSIT CO Y.

It is understood that the disposition of the business of this Company, either by amalgamation or sale, is at present receiving the consideration of the directors, and that a proposition will be submitted to the shareholders in due course. It is stated that the Royal Trust Company has made an offer to the Montreal Trust & Deposit Company.

STATISTICS OF CITIES.

The statistical returns compiled by order of the United States Congress, and published under its direction and authority, are quite unique in their completeness, and the eminent skill exhibited in their arrangement and execution. Apart from their intrinsic interest, these American statistical tables are models which might, with advantage, be followed by the authorities at Ottawa. In order to acquire a comprehensive knowledge of the condition and affairs of Canadian municipalities, the annual statements presented by each treasurer must be collected, and the various items on which information is derived have to be selected and collated. As no common form of preparing municipal accounts is observed, it is hardly possible to compile exact comparative tables, as, in very few cases, is proper attention given to grouping the details of accounts under such a classification as is necessary to show general results. Not only so, but the annual statements of municipalities are very deficient in regard to a number of statistical features which are of much interest, and which could be given by a small expenditure of labour. We have, for instance, several annual statements of city and town accounts in which the population of the place is not given, nor its total assessment, nor net debt, nor valuation of the assets owned, nor extent of streets, nor the number of police and firemen, nor the net cost of the various municipal services. These items ought always to be given with a table showing how the past year compares with several preceding ones. Besides the above, it would be highly interesting and valuable to have information on other matters, such as the local fire loss, the number of births, marriages and deaths, the death rate per 1,000 of population, the school accommodation and libraries, charities, area of public parks, cost of water, of gas and electric lights, and returns showing the result of any municipal trading enterprises. The two lists we have given seem to involve considerable labour in compiling, but in any properly organized municipality all the above items of information are on record, or could be secured with trifling trouble, and, if a complete return were once made up, the data for each succeeding year could be registered by the Treasurer or Clerk without any labour against the imposition of which he could reasonably complain.

What is much needed in Canada is an Act for systematizing municipal accounts, and requiring each