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Uniform Municipal Accounting

The following is a draft of the Report of the Special Committee of the Union of Canadian Municipalities on Uniform Municipal Accounting which the Committee propose to present to the Union as its Annual Convention next summer.

In view of the importance of the subject the Committee is desirous of first submitting it, in this draft form, to the criticism of interested bodies, and officials, and would therefore be glad to receive such criticism, in order to perfect their work before its presentation as a completed report.

Draft of Report

It is to-day widely recognized that a system of uniform municipal accounting throughout Canada, and as far as possible in harmony with the systems in the United States, would have results of vast importance. The citizen who tries to compare his local tax rate with that of some other place now finds himself confronted by insuperable divergencies of method in municipal bookkeeping and financing. In addition to the systems of bookkeeping being more or less peculiar to each unit, the basis of valuation often varies widely, the financial year probably ends on different dates, and there is no agreement nor recognized uniformity as regards grouping of items of revenue and expenditure to show costs of service. In short, if one wishes anything approaching a reliable comparison, one soon finds that it cannot be got.

It is if possible even more urgent in cases of municipal operation of water, lighting and other services that full and correct statistics be available; and to be of much benefit they should also be readily comparable with those of other places.

Urban municipalities are growing rapidly and as they grow these complexities have been found to make frauds and irregularities easier, and provincial governments and bodies occupied with public affairs are unable to collect useful statistics and in this way to supply the foundation for needed improvements of various kinds. The

experience of the Ontario Railway and Municipal Board in this connection may be given as follows:—"The importance of a uniform system of municipal accounting in the Province of Ontario has come home to this Board in the discharge of the duties assigned to them under the Ontario Railway and Municipal Board Act of 1906. Under that Act the Board is charged with the duty of superintending the system of bookkeeping and keeping accounts of assets, liabilities, revenue and expenditure of all public utilities that are operated by municipal corporations. The Board spent much time in preparing uniform forms of reports of the operation of gas plants, telephone plants, electric light and power plants and electric railways. These report forms were sent to the various municipalities operating public utilities, who were asked to supply the information required in such reports. The Board found that owing to defective records, and the elementary systems of account in operation, many municipalities confessed their inability to furnish much material information required by the Board, while some municipalities failed to answer any substantial part of the questions asked in the reports."

If this is true of Ontario what is the situation in Provinces less developed statistically and how can the situation be relieved? The answer has been succinctly given by Dr. L. G. Powers, Chief Statistician of the United States Census Bureau:—"To make City accounts an intelligent guide to the business of Municipalities, those accounts must be standardized so that the experience of a given city one year may be compared with that same city in all other years, and the experience of one city may be compared with that of all other cities. Those who had not investigated this subject used to say, in opposition to the foregoing statement, that the accounts of different cities could not be made comparable, since the business of such cities is conducted under widely different conditions and circumstances. To this I will say: It is true that there is a difference in the local municipal conditions and circumstances, to which our attention is called by these objectors, but there are like differences in the conditions and circumstances attending the operation of the various establishments using