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COST KEEPING.

Recently we attempted to gather information in reference to the consumption of water and its cost in Canadian cities. After much correspondence and months of waiting the figures have been secured, but through it all one could not help noticing the lack of uniformity in methods of cost keeping, and, in some cases, the utter lack of method of record or reliable data as to water pumped and cost of pumping.

The Canadian Society of Civil Engineers is almost "committed" to death, and it is only at long intervals that we receive workable and valuable reports. We would like to suggest, however, one more committee, this one to report upon Uniform Municipal Cost Keeping. In these days of so much municipal ownership, with public-owned waterworks, street railways and lighting plants it would be very much to the advantage of not only the ratepayer and consulting engineer, but also the resident engineer, to be able to accurately compare costs.

It is not casting reflections upon the engineers in charge of municipal work to say that there is more "padding" in municipal costs systems than in any other system of bookkeeping. The initiative may be taken by the engineer, but the councils prune and finance, and it is apparent to everyone the schemes they adopt to increase the "uncontrollable" and decrease the "controllable" expenditure; to keep down the rate, but increase the assessment; to charge to capital account much that should be charged to current expenditure. All those little winning ways of some councils make it very difficult for the engineer to arrive at accurate figures in reference to costs, and make it doubly difficult for the engineer who properly charges expenditures to maintain his position. His results are compared with the returns from other municipalities, and frequently to his disadvantage.

Each department should have a distinct account and a system of bookkeeping that would show clearly its financial standing. The waterworks system should not be robbed to make the electric light plant pay, nor the roadways department used to prevent deficits on the street railway system. The taxpayer should have some means of knowing exactly the standing of each department and a basis for comparison with results in other municipalities.

The possibility of comparing results will have a double value. The taxpayer will take a greater interest in the undertaking, and will more readily assist in securing suitable equipment, and will stimulate employees to secure economical operation and careful management. It will have another value; it may show clearly that the larger the corporation, the more people to serve, the greater the cost; and it will also do very much to temper the remarks of many who fancy public ownership is the only method of securing service at reasonable cost.

It is not expected that a committee of engineers would work out an absolutely uniform system of bookkeeping, but working with a committee of accountants they might develop a system suitable of general application—a system that will bring out clearly the capital and operating or maintenance expenditures and unit costs. Conditions in Canada differ, costs vary, but it must surely be methods in bookkeeping which vary the cost of pumping water for city supply from 12.5 cents per 1,000