

# The Canadian Engineer

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## The Canadian Engineer

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cation appears in gilt letters on the cover, which is  
half leather. Price, \$1.25.

### 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 Keep-  
ing. 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 in-  
crease the "uncontrollable" and decrease the "control-  
able" 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 depart-  
ment 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 em-  
ployees to secure economical operation and careful man-  
agement. 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 book-  
keeping, but working with a committee of accountants  
they might develop a system suitable of general applica-  
tion—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