years published no review of municipal statistics at all; while the summaries in Quebec and the Maritime Provinces are childish.

More satisfactory municipal data do not neces-

More satisfactory municipal data do not necessarily call for revolutionary changes in municipal book-keeping. An average set of municipal books probably contains all the desired information. In this event all would be well if the classification were adequate. Otherwise additional information and right classification could readily be provided for if the Provincial authorities pointed out and called for just what is required.

Provincial Audit.

As regards the Province, provincial auditing needs extension and stiffening. A more thoroughgoing Provincial audit would lead where advisable to improved municipal book-keeping. A definite system and prescribed forms are necessary. There would then be uniformity throughout each Province, which would probably mean in the end uniformity throughout the Dominion.

In this way it would become possible to compare results of municipal activities, costs, etc., from town to town, and Province to Province. A given city may have a splendid system of book-keeping and classification of accounts, but unless it can compare its figures with those of other cities its information remains of slight service either to the council or to the public. In other words, without classification statistics have no tongue; without they admit of comparison they are relatively unserviceable and convey little information, except to the expert.

European and Other Precedents.

The importance of uniformity of statistics, and the possibility of inter-municipal comparison has

long been recognized in Europe; and in America it has been acted on by banks, insurance, gas, power and street railway companies, etc. In the United States the National Municipal League has been carrying on an educational campaign in this direction since 1901; and in 1908 their suggestions were taken up by the Union of Canadian Municipalities. But the weight of inertia is hard to over-come, and in Canada so far little progress has been Some day, perhaps, municipal officials will recognize more clearly that full information properly classified is the master-key to popular appreciation of efficient work; only in this way can special ability and merit be automatically brought to the front and recognized. Some day, too, it will be borne in on the public and on those in public place that the safeguards and economies which a satisfactory classification of accounts and system of costs are able to bring about, will repay many times any extra annual expense involved in salaries to book-keepers. How many people know that the per capita debt of many Canadian towns and cities is much higher than that of comparable towns and cities in the United States? And what have, for example, Montreal and Toronto to show for their large debts?

A Suggested Classification.

The following classification will serve as an example of a possible system for Canada. It is based on the one recommended by the National Municipal League and has been recently adopted by the Union of Canadian Municipalities. If municipalities be divided into three classes fewer details would be required of the smaller groups. Ontario, with its Municipal Board, might well head the reform march. Ontario's municipal statistics are in

charge of its Agricultural Department; its Municipal Auditor, with inadequate powers, is in another department; while reports of municipally-owned utilities are made to the Municipal Board—an arrangement which leads to a number of ridiculous duplications.

I. General Classification of Services, Annual Levies, Charities, General Government, Public Utilities, Recreations, etc. II. Cash Balances. III. Obligations contracted during the year. IV. Liabilities, showing increase or decrease during the year. V. Liabilities at close of year. VI. Licenses and Fees. VII. Statement of Assets and Liabilities. VIII. General statistics, including area, population, exemptions, street mileage and rates of deprecia-

tion on municipal property.

However important classification of accounts may be it is, of course, not a substitute for detailed examination. In Montreal, for example, a few years ago, a list of costs privately compiled showed that the city was paying for many of its supplies considerably more than the highest retail prices. To unearth such facts one must naturally rely in the last analysis on detailed examination. Which, however, does not lessen, but rather emphasizes, the need of control through classified, comparative totals. Abnormality in totals is the smoke that warns. For as Artemus Ward says:

"Where there ain't no fire, there ain't no smoke."

One of the merits of the so-called City Government by Commission plan is that by its separation of the various municipal services it requires each service to stand on its own feet and to give an account of its stewardship. To do this in a uniform mould all over the country is what should now be urged.

The Public Picture Gallery of John Ross Robertson

ACTORIES, commerce, population, combine in the making of a big city. But with these alone a city is not great. It must have a soul and it is great as it reveals it. Boston, though a hub of commerce, is more widely known by its public library, with its beautiful Abbey and Sargent paintings. Who would think of disassociating London from the British Museum, or Paris from the

ting London from the British Museum, or Paris from the Louvre? Each is a revelation of the soul of the met-

ropolis.

Montreal, in its Chateau Ramezay, has long treasured relics of the pioneers of New France and many records of Mount Royal's early days. Even Collingwood, led by the public spirit of David Williams, of the News Publishing Company, has a museum beneath its library, where can be traced that northern city's life from the days of its Huron pow-wows.

Toronto, intent on things material, long neglected to bestow civic attention upon the preservation of

JOHN ROSS ROBERTSON, Publisher and Historian. s history. But, in one ma

its history. But, in one magnificent stride, Mr. J. Ross Robertson has placed the city of his birth in a position to be envied. The six hundred pictures he has hung in the Historical Room of the Carnegie Public Library are perhaps the city's most valid claim to having achieved greatness, as well as an antidote for its factory smoke.

In sketch, engraving, mezzotint, etching, aquatint, water-colour and oil the history of Canada and Toronto is there told from 1759 to 1912. Ships of war that had to wait the wind's pleasure show naval conditions of one hundred years ago; not a pole appears on the unlighted streets of St. John's, Halifax, Quebec, Montreal, Kingston or York; and men, mighty in their day, whose integrity went far in fashioning the character of this young country's destiny, look down from the walls.

Pictures can give a more vivid presentation of men than volumes of biography. Among the historical collection is a portrait of Lieut. James

By MARY ADELAIDE SNIDER

Givins. Mr. Robertson searched six years for it. Eventually an old school friend, Robert C. Givins, of Chicago, a grandson, aided by writing numerous relatives in the old country. Finally a portrait was found in the bottom of a lady's workbox in the North of Ireland. Looking at the tense young face shown now on the library's wall one wonders how often the fair fingers that placed the pictures in the workbox fell idly amid their embroideries, while a woman's thoughts followed "Jim Givins away off in the Canadas." How proud she must have been of him when he fought with Brock at the taking of Detroit in 1812, mastered the Indian dialects, and became a colonel and superintendent of the Indian Department at York. Never again will Col. Givins be to you just a mere name you have seen in history.

J. ROSS ROBERTSON, who for thirty-six years has been collecting the pictures which, on January 29 of this year, he presented to the city, is a splendid example of the descendant of one of the early nation builders. There is nothing of the dilettante about him. Big of stature, voice and heart; clear-eyed, purposeful and confident, he has been a man among men for half a century, yet his explosive laugh comes as readily as a boy's. His enthusiasm is infectious as he tells of the finding of a portrait of Commodore Grant, commander of the armed fleet between Niagara and Mackinac from 1788 to 1792, and afterwards a member of Governor Simcoe's cabinet.

Governor Simcoe's cabinet.

"Collectors in Canada and the United States and England tried for thirty or forty years to find a picture of Alexander Grant," Mr. Robertson will tell you. "His grandchildren said he never had one made. After much record-searching I learned he was born in Glenmoriston, Inverness-shire.

"I ought to know Glenmoriston," said I to my-

"I ought to know Glenmoriston," said I to myself. "Two of my mother's first cousins had been factors on that estate for sixty or seventy years. "I wrote an Inverness cousin—'Go out and see

Grant of Glenmoriston, he may have a picture.'
"Sure enough, hanging on the walls of the home of the chief of the clan was a life-sized picture by a Royal Academician, of Alexander Grant, second son of the seventh laird, in full uniform as a commodore.

modore.

"I sent a photographer and a water-colour artist from Inverness to Glenmoriston—the excellent re-

Grant, in 1805 and 1806, was administrator of the Government of Upper Canada. The Ontario Government will now be able to have a portrait made of him and hung in Government House, with portraits of other Lieutenant-Governors and Administrators.

Mr. Robertson started collecting pictures in a scrap book, as a boy, in 1853. But his first serious effort was in connection with his "History of Free Masonry in Canada," which contains about 400 pictures. This took from 1866 till 1900. The largest collection of proof engravings in all Canada hangs in Mr. Robertson's own house. Among them are signed proofs of all Millais' engravings and many of Erskine Nichols, Briton Riviere and Thomas and John Faed. His latest acquisition is a set of six proof engravings of Hervey Smyth's Quebec pictures, made while he was aide de camp to General Wolfe. These pictures, with their wealth of detail and exquisite workmanship, are soon to be placed with the rare old Quebec and Montreal pictures by Richard Short and R. A. Sproule, that already hang in the Robertson collection in the public library.

Perhaps the finest mezzotint of all the historical collection is that of Brant, engraved from the original painting by Romney. It reveals the very spirit of the great warrior of the Six Nations who proudly declined to kiss the hand of King George III., but gallantly added that he would gladly thus salute the Queen. You turn from it to look again with added interest at the picture of the Mohawk village now known as Brantford, and the wooden church erected through Brant's efforts in 1785.

church erected through Brant's efforts in 1785.

"That picture came in my greatest find of all," exclaims Mr. Robertson, when you speak of the Mohawk village. "In the King's Library in the British Museum one day about twenty-five years ago I was searching for the origin of the name of the Goose-and-Gridiron Tavern, where the Grand Lodge of British Freemasons first met in 1717. I picked up a large portfolio and read on the title page that it contained thirty-two views in Upper Canada by Mrs. Simcoe, presented to His Majesty (George III.) by Gov. Simcoe, Those pictures in the library are perfect facsimiles."

MRS. SIMCOE, five feet of dainty femininity, lived in Canada only from 1792 till 1796, but in that short time she did much for the perpetuation of the history of this country. Seated in the stern of a batteau she sketched points of interest on the long St. Lawrence trip all the way up from Quebec to Kingston. Her diary, which Mr. Robertson has edited, with many explanatory notes and reproductions of her original pictures, tells of the times in the pioneer days of York, when it was the newlymade capital of Upper Canada. Numerous scenes from the embryo city and surrounding country are portrayed in the portfolio presented to King George. The picture showing the natural entrance to Burlington Bay, in 1792, through the sand bar away to the north of the present canal piers, is the best evidence geologists and hydrographers can