

The task of obtaining and presenting on a uniform basis the financial and other statistics of municipalities has presented a perplexing problem for some time. The wide variation in municipal accounting practice and procedure and in the published reports, both of municipalities and provincial Departments of Municipal Affairs, has made it difficult to obtain figures of a comparable character.

In order to improve and overcome the deficiencies in this field of public finance statistics, the Dominion Bureau of Statistics convened a conference of provincial and municipal officials in 1937 to consider ways and means of remedying the situation. Valuable discussions took place, working committees were appointed, and the task of evolving basic and uniform terms, expressions, and reporting schedules was left with the committees for research and investigation. The Conference was reconvened early in 1940, when tentative reports of the committees were considered. The final meeting was held in December of that year, and uniform schedules and forms for reporting such data as population, area, assessed valuations, assets, liabilities, revenues, expenditures, and other general statistics were adopted, as well as a standard terminology for municipal accounting.

It was deemed impracticable to attempt to put the final recommendations of the Conference in this regard into effect unless and until a "Manual of Instructions" was prepared, explaining the context of the forms, so that a common understanding would be had of the terms, expressions, and nomenclature of balance sheet and other accounts. The Finance Branch of the Bureau undertook this task by request of the Conference, and work was commenced thereon early in 1941. Consultations were held with provincial municipal-affairs officials in each of the provinces so that every possible aspect of municipal activity could be dealt with and covered in the revised scheme of reporting.

The Manual, together with the conference schedules and supporting data has now been made available to officials of every municipality in Canada, and will form the basis of reporting by the municipalities direct to provincial Departments of Municipal Affairs, which in turn may use it as a basis for their published reports on municipal statistics. Thus the financial activities of the three levels of government in this country—Dominion, provincial and municipal—can be correlated.

With the continued co-operation of the provincial Departments of Municipal Affairs and the officials of the respective municipalities, success in the presentation of comparable municipal statistics is definitely assured. It will, however, be some time before the final goal can be achieved.

In previous issues of the Year Book, tables have been included covering statistics of tax receipts, assessed valuations, bonded indebtedness, and a summary of statistics for cities and towns with populations of 10,000 or over. Having in mind the fact that a new basis will in future be adopted for reporting on these and other phases of municipal activities, these tables are being discontinued temporarily. Future issues of the Year Book will contain progressively such statistics as are available on the basis of the new scheme of uniformity, until a composite picture can be established as the nucleus for a new Year Book series. Space will prevent the publishing in this manner of any great amount of detail, but such will be available, as in the past, through the published reports of the Finance Statistics Branch of the Bureau.