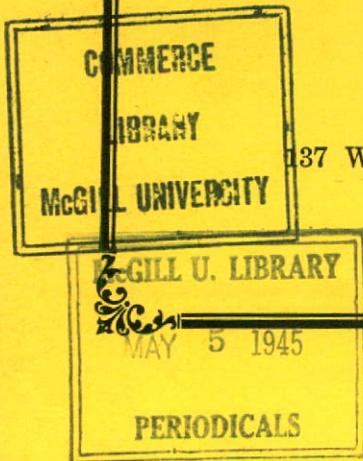


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# BUREAU OF MUNICIPAL RESEARCH

THIRTY-FIRST ANNUAL REPORT  
YEAR ENDED FEBRUARY 28th

1945



OFFICES:  
37 WELLINGTON STREET WEST  
TORONTO



# Bureau of Municipal Research

## THIRTY-FIRST

## ANNUAL REPORT

YEAR ENDED FEBRUARY 28th, 1945

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### MANAGING DIRECTOR AND SECRETARY

HORACE L. BRITTAINE

## FORWORD

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The means are few and scant, apart from the ballot, by which an individual integrated through his home, business and social interests in a city of eight hundred thousand can make any sensible impact upon its administration. He has not the time at his disposal, the relevant data or cumulative facts necessary to make effective protest or constructive criticism. Concerning major issues that may arise or day-to-day planning and spending, he can obviously have little voice.

It was the recognition of this fact that led to the founding of the Bureau of Municipal Research by a group of public-spirited men thirty years ago. The subsequent record of the Bureau under the competent direction of Dr. H. L. Brittain has fully justified that important step. No other agency could have rendered so independent, well-informed and scrupulously disinterested service in the active arena of civic affairs.

The Bulletins and Open Letters, special studies and the indirect but not intangible influence of the Bureau have been effective in the saving of substantial sums of money, the clarifying of policy, the better ordering of civic departments and the promotion of long-term planning.

As will be evident from the financial statement, the Bureau operates on a budget modest indeed compared with the extent of its programme and the benefit it continues to gain for those who share the privilege and responsibility of citizenship.

On behalf of my fellow-members of the Council who have given time and thought to the many pressing and important aspects of civic life coming within the purview of the Bureau, I respectfully submit this thirty-first report.

Respectfully submitted,

THOMAS G. ROGERS

President

## Bureau of Municipal Research

### REPORT OF THE MANAGING DIRECTOR

For the Year Ended February 28th, 1945

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Ladies and Gentlemen:—

On February 28th, 1945, the Toronto Bureau of Municipal Research completed thirty-one years of community service. Recently a subscriber to the Bureau wrote "The activities of the Bureau over the past thirty years have been of great benefit in the administration of civic affairs". Continuity of membership and of service are bound to have their effect on public opinion and therefore on the conduct of public affairs. The effect of the unspectacular but patient work of a civic organization, such as the Bureau, over a period of years is cumulative, both in the negative form of helping stop unsound proposals and in the positive form of promoting wise policies and procedures.

#### **Courageous Action is Necessary**

Toronto, i.e., Toronto within its municipal boundaries, is rapidly approaching, if it has not reached, the end of its development owing (a) to the strangulation of its traffic (b) to the blighting and deterioration of large central areas (c) to the continuing exodus of residential population to suburban areas (d) to the decline of assessed values in many areas (e) to the progressive decay of its main business street and (f) to the archaic form of local governments in the metropolis and in its satellite communities.

This condition was foreseen by many thoughtful citizens, but apparently the majority do not recognize yet what has been happening and why we have reached our present unfortunate position. "Where there is no vision the people perish". Seldom has there been a more perfect example. If, even now, the people would take from their eyes the scales of indifference and selfishness, they would see things as they are and take action accordingly before it is too late.

Thousands of people suffer great physical discomfort in getting from their homes to their places of work in the morning and from their places of work to their homes in the evening. They blame it on the war or the T.T.C. They do not see that it is the logical result of long years of neglect, apathy and unenlightened selfishness. Thousands of citizens live in quarters or surroundings which are undesirable. Either they do not realize the facts, or are hopeless or cynical. Yet the continued existence of these conditions would be

quite unnecessary, if we were to tackle them with a fraction of the enthusiasm, energy, unselfishness and co-operative spirit which we have attacked our war responsibilities. What is needed now is courageous and forward looking leadership. If this does not emerge and if the citizens do not energetically seek and work with such leadership the City will supinely continue to mark time. But it cannot stand still. It must either march ahead or drift backward.

Particularly will this be true in the post war years, which we hope are approaching, when our boys and girls—some of whom have never had a job—return in their thousands and when thousands of war-workers will be looking for jobs in peace time production and distribution.

This is no time for manoeuvering for position by members of public bodies or for attempting to evade responsibility.

#### Planning for the Toronto Economic and Community Area

The boundaries of the Municipality of the City of Toronto are purely artificial political boundaries, having no relation whatever to the boundaries of the Toronto economic area or to those of the Toronto community. The real Toronto is made up of those who live and work in what is often called metropolitan Toronto. This is the real unit with which community must concern itself.

No argument is needed to show that transportation is a problem of the larger area and that it can be treated as a restricted Toronto Municipal problem not only to the disadvantage of citizens living in the Toronto municipality, but in all municipalities of the whole Toronto commercial, industrial and social area. It may, therefore, be selected here for illustrative purposes.

The present transportation picture is extremely chaotic and illogical. The actual fares paid within the metropolitan area have little or no relation to the relative costs or lengths of ride. The present political boundaries were not set up as a result of any definite plan and were established without any thought of undesirable effects on the mother city.

The T.T.C. capital structure rests on the credit of the City of Toronto alone. Legally and theoretically the T.T.C. can have no deficits, but any unforeseen increases in operating cost or capital outlay might conceivably require civic assistance. On the other hand, a surplus does not of course benefit Toronto taxpayers and may do little tangible or immediate good to citizens using the street cars, except as a guarantee against increase of fares.

Again, large numbers of citizens of contiguous municipalities, resident near City boundaries, may have all the transportation ad-

vantages of citizens of Toronto. The value of "outside" land, near city's boundaries may be largely increased by trolley and bus services conducted for one fare within the city.

Toronto has a "Zone" system but one based on the accident of political boundaries.

A rapid transit system would tend to anchor down-town business values, but in the opinion of some might tend to accelerate the decline of residential values within the city. For the latter, the obvious compensation would be either the annexation of satellite municipalities to the city, or the equalization of assessment and *local taxation* throughout the Toronto area by the establishment of an overriding municipality governed by an elective Council similar to the London County Council and having the administration of such obviously metropolitan services as education, police, fire, traffic arteries, etc.

The chief arguments against a borough system such as is suggested in the second alternative are:

1. That it would involve the insertion between the provincial and the existing city government of an additional "level" of local government, already too complex and expensive.
2. That local Councils within the metropolitan system would have so little to do that they would further decline in prestige and efficiency and attract a poorer type of candidate. It is well known that as the functions of elective bodies become less important, the quality of their personnel tends to decline.

There seems no good reason why the greater Toronto area needs more than one Local Government. If the various municipalities in the area had had independent existence for 200 or 300 years, the objection to unification might be understood. No doubt vested interests—real or fancied—lack of imagination and inertia will prevent at least for a time the establishment of a unitary local government for the Toronto area. A second best solution of the problem of local government in the Toronto area, that of a borough system, would be better than no solution at all.

### The Stewart Report

It has seemed evident to many observers that the present departmentalization of the City's government is too diffuse to ensure the most economic and efficient use of the City's personnel and physical assets. Not including the police, the city has fifteen administrative departments, independent of each other, having direct relations with the City Council and Board of Control and competing for funds through the annual budget. The City's departmental organization has grown, as it were, by "budding" without any definite plan.

There is a natural tendency for an administrative unit below the level of a department to become first a small independent department and then a large department with all the "overhead" proper thereto. On June 21st and July 11th, 1944, Building up "Overhead" the Board of Control appointed an Advisory Committee of six citizens "to study the entire Civic Service, with a view to a more economic and efficient functioning of the said Service, and to make such recommendations as may be deemed advisable, including the question of amalgamation of Department . . . ." Among

**Appointment of Advisory Committee** the membership of the Committee were a former Mayor of the City, a former Controller and a former Commissioner of Finance. The former Mayor, the Honourable William J. Stewart, C.B.E., who had been Mayor of the City for four years, was Chairman of the Committee. On November 27th, 1944, this Committee submitted its report which was printed in Report No. 33 of the Board of Control. It should be required reading not only for every member of and candidate for the City Council but for every citizen organization of the City of Toronto.

The report points out that there are at present sixteen administrative departments (including the Police), which it recommends should be regrouped into seven departments with seven administrative heads.

The specific recommendation of the Committee as to regrouping are:

(1) That its overhead departments (Finance, Audit, City Clerks', Law and Assessment) be reduced from five to three, by combining under the City Clerk the present legal, City Clerk's and Assessment Departments.

(2) That the six service departments (Works, Parks, Street Cleaning, Building, Property, City Surveying, etc., Civic Abattoir), be combined in a department of Public Works and Services, but that the operation of the Civic Abattoir be discontinued.

(3) That the four Protective Departments Health, Public Welfare, Fire and Police be reduced to three by the merging of the Health Department and the Welfare Department into a Department of Public Health and Welfare, which might better be described as the Department of Health and Social Services.

The Municipal Act (R.S.O. 192, Chapter 266, Sec. 227, sub-Section (10), provides that "the Board, where in its opinion it is desirable, may amalgamate departments or sub-departments." As the Board sent on the report of the Advisory Committee to Council with the recommendation that it be adopted in its entirety, the 1944 Board was evidently of the opinion that the amalgamation recommended should be adopted. If the 1945 Board is of the same opinion, possibly

**Powers of Board of Control re Amalgamation**

the regrouping of departments will be carried out; but even if the majority of the 1944 Board sit on the 1945 Board, there may be a change of opinion. Circumstances alter cases, particularly when it is not any longer a matter of getting votes. It also should be pointed out that amalgamation would make possible joint clerical and stenographic staffs or "pools". It might be pointed out further that the reduction in the number of departments and bureaus should lead to a reduction in the number of offices which *must be visited* by citizens to get information.

**Results of Departmental Regrouping** The Report of the Advisory Committee states that a "reduction in the number of departments would

- (1) Decrease the element of inter-departmental overhead
- (2) Reduce the strain on overhead departments
- (3) Simplify and make more effective the supervisory functions of the Mayor, its Board of Control and the City Council
- (4) Tend to reduce the natural inter-departmental competition for funds
- (5) Combine in one department related functions which require co-ordination and would make such co-ordination a matter of routine
- (6) Facilitate interdepartmental co-ordination (co-operation). "In fine, it would promote effectiveness in the use of personnel and equipment, and would, if given a fair chance, result either in more service for the same money, or the same service for less money".

There are many excuses for taking no action. There always are and the history of human progress is largely the history of getting things done which could not be done. The fear, seldom justified, of terrible things which may happen in individual cases is a great deterrent.

**Excuses for taking no Action** Among the talking points against regrouping are that departments are specialized. Of course departments are specialized or else presumably they would never have been set up as departments. But is the painting of Park buildings more highly specialized than the painting of other city buildings? The Street Cleaning Department has two highly specialized services, street cleaning and garbage disposal. Without intending to give any hint—quite the opposite—why should it not be made two independent departments, if speciali-

zation alone is the basis for departmentalization? Why should not the four highly specialized divisions of the Works Department, be set up as independent departments, as some similar units are in some cities? The answer to these questions are obvious.

Another talking point is that members of learned professions might be put under the jurisdiction of laymen. In private business they often are and in private practice they work for laymen and take pay from them. If one form of organization can deliver more human service than another, should professional or personal preference be allowed to stand in the way?

The fact of the matter is—and experience shows it—that the same alleged arguments would be used if it were proposed to reduce the number of departments from 32 to 16 instead of 16 to 7.

The City of Toronto needs all the money it can get for human services. Money is now being wasted in maintaining too diffuse an organization which is largely the result of accident or favour. This is money diverted from health, welfare, city planning, housing, education etc. If it is not going to be spent for such services it should be left in the pockets of the taxpayers.

### Toronto's Policy Forming Organization

The weakest place in the Toronto civic organization, however, is not in the administrative departmentalization. It is in the policy-forming organization. The departments have supplied the backbone of civic administration for many years, and the many weaknesses of the departmental system are almost entirely due to the action or failure to act of the elected body and of those who elect them by voting or by not voting or participating in nominations.

This is not to say that the men in the City Council are not good men, nor that the citizens are not good men and women. Both elected and electors are victims of an outmoded system. The one year term, adopted originally because it was regarded as more democratic, long ago was found to be unworkable in the country of its origin, the United States, while the three year "overlapping term" or "staggered term" found in Britain, politically the most democratic country in the world, was ignored by all large Canadian cities except one. Munro in his "American Influences on Canadian Government 1929" writes

"another American usage which has crossed the border is the practice of electing the whole City Council every year. In England Councillors are elected for three years and one-third retire annually. These Councillors, in turn, choose a certain number of aldermen who serve for six years. This enables a certain measure of continuity to be given to municipal policy.

In the United States, on the other hand, the idea of short terms, as a means of ensuring popular accountability, gained nationwide vogue half a century or more ago, and Canadian cities were unwise enough to fall in with the procession. Most of them still maintain the practice of electing councillors for a one-year term, although the plan of annual election was found to work badly in American cities and has now been abandoned by nearly all of them. American city councillors are now elected in almost all cases for terms of two, or three, or four years, with provision for a partial renewal of the Council each year. This enables a combination of longer terms with continuity — It is hard to understand why the one-year term should be retained in Canadian cities when it is not found anywhere else, the world over.” practice of electing the whole City Council every year.”

This one year term is probably the most effective method ever devised for preventing the adoption of bad measures, but is equally effective in preventing or delaying good measures. It grows out of

**One year Term**      lack of faith in representatives and electors, and if  
**Check on Progress**      we are to go anywhere but backwards it must be abandoned. We must use judgment in electing and selecting representatives, must give them real opportunity to render outstanding service and must reward them for good service by re-electing them for a three year term. This would not only produce results in independent, courageous and forward looking action by men of ordinary ability, but would tend to attract to the local public service a greater number of busy men and women of outstanding ability.

Why handicap ourselves by tieing the hands of those who serve us?

The fiction that one Council must not commit the next Council did not prevent the adoption of salary and wage increases in the last months of 1943, before elections, which of course were carried over

**The Fiction that the Council of one year cannot bind the Councils of other years.**      into 1944 and made budget making a mockery. Except in cases of grave community emergency, increases in appropriations should be made only at budget time. Does anyone suppose that increases would be granted in November or December if all seats in Council were not to be filled in the following January? Does anyone really think that annual appropriations would be varied throughout the year as much if there were a three year “staggered term” instead of a one year for member of Council? Does anyone suppose that there would be such an accumulation of

**A Three Year “Staggered” Term would give “Assured” Continuity of Membership**      deferred maintenance of its civic plant or that City Planning would be so ignored if members of City Council had three year terms, one-third coming up for election each year? Continued re-election of the same men year after year is not at all the same as “assured” continuity of membership. As it

is, the life of the corporation is not like a river, ever advancing; but like a string of disconnected puddles, the water of which coalesces and moves forward only when there is a freshet of aroused public opinion.

### The Short Term and Experience of Some English Speaking Countries

In 1929 a study of the form of government in 282 United States cities of over 30,000 population was made. At that time there were only three out of the 282 that had the one year term. Three cities had six-year terms, two five-year terms, 114 four-year terms, 9 three-year terms, and 138 two-year terms. Fourteen cities had varying arrangement, most of them having some members elected for four-year terms and some for two-year terms. One had a one-year term for one group and a two-year term for another group of council members. Thirteen cities retained bi-cameral Council, once almost universal. At least two had nomination by ward, but election at large. Of the 282 cities, 105 at least had overlapping or "staggered" terms. All members of council were elected at large in 130 cities and in 53 more some councilors were elected at large. The tendency toward longer terms has probably continued since 1929.

If we are going to copy United States practice, why not copy present practice and tendencies, and not those of twenty-five years ago. Of the thirteen United States cities which in 1929 had population of a half a million or over, two had City Councils of 9 elected at large. One of these had four-year "overlapping" for members of Council. Three had adopted the over-lapping principle. In four all members of Council were elected at large and in three others a part were so elected.

All British boroughs have three-year "overlapping" terms. Counties have three-year straight terms. The British System had influenced greatly the practice in this respect of local institutions in New Zealand, Australia and South Africa where three-year and two-year terms, often "overlapping" are the rule.

Toronto has gradually departed from the British model. From 1834 to 1866, the City Council was made up of aldermen and common-councilmen. (In Britain aldermen, appointed by Council, serve for six years and common-councilmen for three years, both having the overlapping feature). From 1834 to 1859 and from 1867 to 1893, the Mayor was appointed by Council from among the aldermen. From 1838 to 1849, Toronto had two-year overlapping terms for Council members and from 1866 to 1873 three-year overlapping terms. Dr. R. Morley Wickett, from whose article on "Municipal Government in Toronto" these facts are taken, wrote in 1907 that "A two-year term

for aldermen, one half of them retiring yearly, with a like term for Mayor, is one of the desirable and anticipated reforms." Dr. Wickett, who was later for some six years an Alderman did not live long enough to see his anticipation fulfilled. In fact we have taken the opposite course in education. Dr. Wickett wrote that "the school trustees have long been elected for two-year terms, one half seeking re-election each January." This system was abandoned long ago. The tendency was based on false premises. The time has come to take back tracks. A lot of water has run under the bridge since 1875, and Toronto has grown from a small urban community with simple problems to a large metropolitan centre with complex problems and demanding forward looking and continuous planning. We shall need both hands free for the next twenty-five years.

### Decline in Importance of the City Council

Time was when the aldermen of the City governed the city. Once the members of Council selected the Mayor. Once, we are told, they selected the Board of Control from their own membership. Now the Board of Control is elected at large and there has to be a two-thirds majority to reverse or vary the action of the Board of Control in the appointment of departmental heads, the awarding of contracts and the increase of budget appropriations. If the Board of Control are unanimous this means that 16 aldermen out of 18 must vote against the Board's action. As has been well said, that nothing of the sort ever came out of Britain, such a vote, except in rare instances is impossible to obtain. The Board is well named the Board of Control. The other members of the City Council are, in most important particulars, valuable chiefly as a sounding board which may influence public opinion and as a decisive factor in matters of secondary importance. It is somewhat difficult to see that the additional cost of having aldermen is justified or that the City would not be governed as well as it is with the Board of Control alone and without the internal friction caused by differences of powers of members of the Board and Aldermen. The chief value of the Board of Control is furnished by its election at large. If the Board, perhaps somewhat enlarged, were constituted the City Council, this feature (election at large) could be retained. If it were desired to retain local representation, Controllers might be nominated by district and elected at-large. The most effective way of undermining the quality of any public body, or any group of such body, is to take away its powers and responsibilities. In the process of years, the powers of the City Council and of the aldermen in particular have been so whittled away as to leave a comparatively small field for direct Council administration. This has been due fundamentally to a distrust of democracy.

Defects in the mechanics of the city's executive organization or in the City's legislative organization are not, however, the chief defects in the corporation. The corporation has three elements—the voting body, the representative policy-forming body and the ap-

pointed policy-carrying-out body. The soundness of the voting body is fundamental. The quality of the other two elements depends in the last analysis on the quality of the electorate. The Province is of course the final authority in many cases, but what the electors of Toronto want—hard enough—they can get.

How seriously the electors take their responsibilities is indicated by their voting record. Allowing for 33 1/3% for duplication be-

**The Voters Indifferences** tween wards of names on the voting list, the best record of votes for Mayor since 1935 was 62.74% in 1939 and its poorest 37.76% in 1941. The best record of voting for Controller in this period was 45.01% in 1939, and the poorest 19.99% in 1942. The best record of voting for aldermen was 33.88% in 1939, and the poorest 15.16% in 1942.

Selecting candidates before election is at least as important as voting, but nomination is not taken seriously.

Neither is there any evidence that a significant number of voters keep in touch with their civic representatives throughout the year.

Until the voting body proves its interest, its courage and its persistance, permanent improvement in the executive and legislative machinery of the City can only be a matter of good luck.

#### Municipalities in the Post-War Period

The chief hope of democracy is informed, enlightened and public spirited citizenship. The best hope for this lies in the local field, where the processes of government are carried on in full view of the citizens. This is particularly true of townships, villages, towns and smaller cities. Even in larger cities, the contact of citizens with the processes of municipal government is more direct and continuous than with those of provincial or federal government. Recent tendencies toward provincial control and direct contact of municipalities with the federal authorities with the object of obtaining financial help of various sorts do not make for the maintenance of that reasonable independence of local authorities without which local institutions cannot maintain a vigorous existence. On the whole, local government in Canada is the most efficient of the three levels of government, partly because its field is more definitely delimited and partly because its processes are, as has been intimated, more directly under the scrutiny of the public who directly or indirectly pay the bills. No doubt provincial supervision has rendered a definite service to some municipalities but the line of progress is not through domination but through the building up of provincial departments capable of giving expert advice as to all municipal services. At present in

**Not Domination But Expert Advice** most provinces it is probable the larger cities at least have within their own organizations employees more capable of giving expert advice than have provincial departments of municipal affairs. We are entering upon an era of subventions from senior governments to

junior governments, due to the inelasticity and insufficiecy of local revenues. As society becomes more complex and government enters into new fields of service, the system of subventions is bound to grow. The highest qualities of statesmanship will be required to build up a system of subventions which will permit the growth of sturdy local institutions. The mistakes from which a person learns most are those which he makes himself. The same is true of municipalities, and just as personality is crushed by too minute supervision from above, so independent municipal institutions will wither under too great and too detailed central supervision. It is difficult to see in direct relations of municipalities with federal authorities anything but a menace which it is to be hoped will end with the war. No man can serve successfully two masters, and dual relationship of municipalities with the provinces and the Dominion can, in the long run, serve only to obscure the lines of responsibility and to confuse the whole governmental picture. It has become fashionable to criticize the British North America Act, but its provisions as to the status of local government is not one of its weakest points.

### Representation and Toronto Wards

Usually it is said that Toronto operates under the Ward System. But the word system is not applicable to the Toronto arrangement. The least populous ward in 1943 was Ward 2 with a population of 46,908. The most populous ward was Ward 6 with a population of 118,280. Each is represented in the City Council by three aldermen. That is two persons in Ward 3 have on the average as much weight in the City Council as 5 in Ward 6.

The City might be divided into four districts by combining its present wards 1 and 8 into a single district, by placing all West of Dovercourt Roard in one district and by setting up a central district between Bloor Street on the North, the lake on the South, the Don River on the East and Dovercourt Road on the West and by putting the rest in a North Ward. Since the Bureau made this proposal in 1930, the populations of the four districts, always fairly comparable, have tended further toward equalization. This division would have the following advantages:

1. It would tend to counteract sectional policies.
2. It would tend to group more than the present Wards, districts of more similar composition.
3. It would make possible the adoption of two-year or three-year "overlapping" terms, while reducing the size of Council.
4. The district lines could be readily adjusted as population shifted.

5. It would give a much nearer approach to representation by population.

### The Civic Budget

The Bureau has taken the stand for years that the annual budget of current expenditures should be presented in draft form as a basis for public discussion at the annual elections. It is a summary of the city's programme of operation for the next year, **The Current Budget** and how can the city's business be discussed, except in a very general way, without reference to a plan of civic operations? If what some members of Council say is correct, the attitudes towards the City's business of some aldermen before and after election are quite different. If so, the above suggestion might help to bring about reasonable conformity between before election promises and after election performances.

Really Toronto has no capital budget. The debt charges in the current budget reflect the capital expenditures of previous years. As most of these take several years to complete and even longer to pay for, the capital budget should be a long term budget **Capital Budget** subject to annual revision. It should be tied in very carefully with the plans of the City Planning Board. Every proposal entailing the borrowing of money should invariably be submitted to the people. Only in this way can the people exercise real control of capital expenditure out of borrowed funds. In the long run the people can be trusted to know their own interests.

During the year ended February 28th, 1945, the Bureau issued nine White Papers as follows:

DATE	SUBJECT	NUMBER
Mar. 10th, 1944	The Personnel of our Civic Government .....	289
April 1st, 1944	Community Planning Story No. 3 .....	290
May 18th, 1944	Toronto Budget for 1944 Story No. 1 .....	291
June 13th, 1944	There are Two Strong Movements in the Field of Local Governments .....	292
Sept. 20th, 1944	Toronto's Current Budget 1944 Story No. 2 .....	293
Oct. 24th, 1944	Toronto's Current Budget 1944 Story No. 3 .....	294
Nov. 30th, 1944	Are You as a Householder "All Set" for the Civic Elections January 1st, 1945? .....	295
Dec. 20th, 1944	Why Voters Should Exercise Their Civic Franchise in Electing the City Council and School Boards for 1945 .....	296
Jan. 30th, 1945	In 1915, the Bureau Raised the Question, When is a Tax Rate Not a Tax Rate? .....	297
Feb. 28th, 1945	The Personnel of Our Civic Government 1945 .....	298

With thanks to the members of the Staff for their efficient work,  
the members of the Bureau Council for their support and the press  
for its co-operation, I am,

Yours respectfully,

HORACE L. BRITTAIN,

Managing Director.

BALANCE SHEET  
At the 28th February, 1945

	1944	1944	1944
Assets	\$2,092.00	\$2,126.06	\$ —
Cash on Hand and in Bank .....	\$2,092.00	\$2,126.06	\$ —
Accounts Receivable—			
Citizens' Research Institute .....	\$ 740.95		
Ontario Municipal Association .....	115.84		
Equipment and Library .....	3,080.37	1,803.04	
Deduct: Reserve for Depreciation .....	3,080.37		
Deferred Charges—Unexpired Insurance .....		2.55	2.55
	<u>\$2,951.34</u>	<u>\$3,931.65</u>	

REVENUE AND EXPENDITURE ACCOUNT  
For the Year Ended the 28th February, 1945

	1944	1944	1944
Expenditure	\$6,626.07	\$7,569.46	\$6,128.00
Personal Services—			
Add: Amount charged by Citizens' Research Institute of Canada for Staff Services—Net .....	1,059.29	28.09	1,871.69
Less: Rent paid by—			
Citizens' Research Institute of Canada .....	\$440.00		700.00
Ontario Municipal Association ..	110.00		—
Printing and Mailing Expense .....	7,685.36	7,597.55	7,405.25
General and Office Expense .....	1,141.35	1,190.69	1,740.55
	<u>1,474.60</u>	<u>1,095.25</u>	<u>1,095.25</u>
Travelling Expenses .....		924.60	756.85
Unemployment Insurance .....		16.00	—
Bank Charges .....		26.47	—
	<u>1.16</u>	<u>17.83</u>	<u>—</u>
	<u><u>\$9,794.94</u></u>	<u><u>\$9,562.92</u></u>	<u><u>\$9,562.92</u></u>

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1946. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded for the year, but we did not examine the Reserve for Services in respect of Unexpired Subscriptions. Based upon such examination we report that all our requirements as auditors have been complied with and that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bureau's affairs at the 28th February, 1945, according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

GEORGE A. TOUCHE & CO.,  
Chartered Accountants, Auditors,  
Dated at Toronto, Ontario, 11th April, 1945.

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Canadian Chewing Gum Co., Ltd.	Huston Co., Ltd., John A.
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