

BUREAU
OF
MUNICIPAL RESEARCH

TWENTY-FOURTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28th

1938



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Bureau of Municipal Research

TWENTY-FOURTH ANNUAL REPORT

YEAR ENDED FEBRUARY 28th, 1938

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REPORT OF THE COUNCIL

Every right-thinking citizen naturally feels a sense of obligation toward the city in which he and his family live, and within whose precincts he derives his livelihood. Yet any effort he might desire to make in the direction of civic improvement must necessarily be limited and perhaps futile, lacking an effective medium through which his ideas may find expression and induce action.

The Bureau of Municipal Research arose in response to this need. Organized by a group of citizens twenty-four years ago, it has time and again demonstrated the power of well-informed criticism and rational suggestion to secure the best administration of those institutions and services for which so large an expenditure of the citizens' money has been and must continue to be made. Practically every action taken by the elected representatives of the citizens has to do with the outlay of money, and will, of course, be reflected in the tax bill.

The report of our Director, Dr. Horace L. Brittain, in the following pages indicates the analytical and constructive attitude which the Bureau strives continually to maintain. At times it must plough a lone furrow, but if thereby weeds are eradicated and the civic field exposed to the healthful light of public observation and newspaper comment, a valuable end is being served.

Bulletins and Open Letters have been thoughtfully considered at regular meetings of the Council throughout the year. "New occasions teach new duties", and each year brings its peculiar problems requiring critical comment in the light of past and contemporaneous experience upon which the Bureau is able so largely to draw through its accumulated data and understanding of the civic situation.

A great volume of exacting work is handled with a comparatively small staff and little overhead. The annual budget is made up, without grant or subsidy, by subscriptions from institutions, firms and individuals who recognize the essential need and soundness of this work. For their generous support in financing an enterprise of the most practical value to our entire citizenship, we are profoundly grateful.

THOMAS G. ROGERS,
President.

April 20th, 1938.

REPORT OF THE MANAGING DIRECTOR

Gentlemen:

March 1st, 1938, was the twenty-fourth anniversary of the foundation of the Bureau of Municipal Research. Its founders believed that informed citizenship must be the basis of all sound municipal government and therefore started on its way an organization which has continuously studied the facts as to civic operation and administration, which seemed to it pertinent, has analyzed these facts and published them with constructive suggestions based on the facts.

The year 1937 showed possibly more clearly than any recent year the fact that continuity of policy is a vital necessity for every large and growing city and that the metropolis of Toronto is no exception to the rule. **Continuity of Policy a Vital Necessity** Toronto has a Department of Town Planning, but has never adopted a true town plan. It has two housing developments, but it has no housing plan. It spends money out of debenture funds, but it has no long-term capital budget, although, of course, debenture debt charges are reflected annually in the current budget. Toronto has grown without and in spite of lack of continuity of policy.

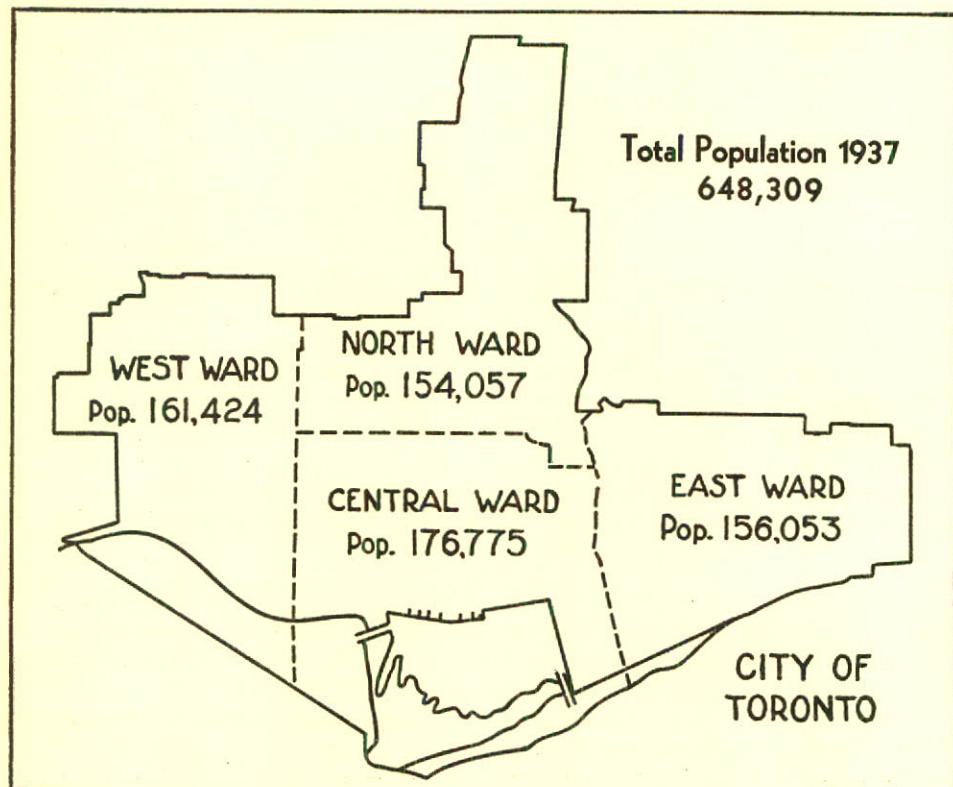
The one-year term in elected bodies constitutes an insuperable obstacle to long-term planning. Even if the majority are re-elected each year, this holds true. What is required is an **assured** continuity of membership. Otherwise members of Council, as a practical safety-first measure, must think in one-year terms. The result too often is no action at all, or action which will be considered favourably by the interests judged to be most responsible for the election of each individual alderman or member of the Board of Education. Independence or far-sightedness of judgment are at a practical discount. If members of elected bodies were assured three-year terms, and one-third came up for re-election each year, thinking ahead would be encouraged and independence in voting for at least two-thirds of the term would be made easier. To the argument that in view of the poor quality of some of the members of elected bodies, it is not in the public interest to give any of them more than a one-year term, the answer is that so long as the one-year term exists, it is apt to produce men for whom even a one-year term is too long. While, of course, any system may bring out some good candidates, the three-year term could produce no poorer results on the whole than the one-year term, and should produce better. It is unfair to judge any one on a record of one year. The attempt to do so is futile. All cities and other local municipalities in Great Britain have three-year terms, one-third of the membership retiring each year. County Councillors have three-year terms, all retiring at once. Until Toronto has sufficient faith in democracy to be willing to give its elected representatives a chance to prove their value, without going through an annual campaign with its inevitable inconvenience, loss of time and expense to all candidates, and frequently abuse, Toronto cannot expect vigorous forward-looking civic policies, if for no other reason, because it cannot expect vigorous, independent and forward-looking men and women in elected bodies to continue to offer their services or be willing to pursue the negative courses fostered by the present system.

Sectionalism is one of the disastrous features of public affairs at all levels of government. It is not less damaging in the local than in the national field. "Ward politics" is a by-word everywhere and for good reason. In times of

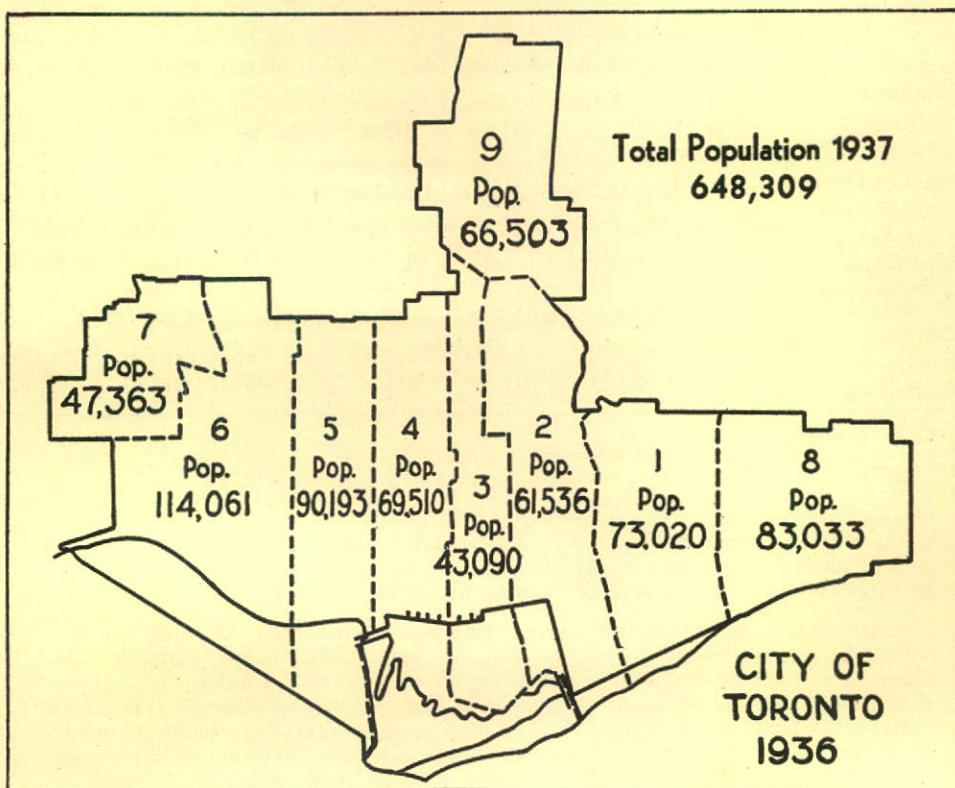
**Sectionalism
Another
Handicap**

depression it tends to subside, at least in times when construction declines and when there is little of the food that ward politics feeds on. In times of expansion, it is another story. Then the ward representatives are apt to be those who get the most or promise to get the most for the ward out of the general public purse. Toronto could undoubtedly secure the necessary legislation to provide ward representatives from fewer and larger wards, "staggered" three-year terms, a majority of Council elected at large, all without materially increasing the size of Council. If Wards 1 and 8 were combined into one ward, Wards 6 and 7 into another, and the other wards divided north and south by Bloor Street, to make a third and a fourth ward, the number of wards would be cut from 9 to 4, and the new wards would more clearly represent sub-communities than do the present wards. If each of these wards had three representatives, one retiring each year, if 12 aldermen were elected at large for three-year "staggered" terms, and if, as at present, the Mayor were elected at large annually, the City Council would have 25 members instead of 23, the members of Council elected at large would constitute a majority of Council, and those elected by wards would represent much larger districts than at present. It would no longer be necessary to maintain a Board of Control with special powers, although a strong finance-executive committee could be constituted, made up of the Mayor and four of the aldermen elected at large. This committee might, if desired, be called a Board of Control.

The map below shows what the proposed distribution would look like and how the population would be divided:



The map below shows the present distribution. It will be noted that Ward 6 has the largest and Ward 3 the smallest population.



It is also to be noted that under the present system, wards vary widely in population although they have the same representation in Council. For example, Ward 6, on the population basis, is about one-third as well represented as Ward 3, and about one-half as well represented as Ward 2. This does not even approach representation by population and certainly is not, we presume, intended to have any relation to the relative intelligence of the voters in the various wards.

While the net total and per capita debt of the city have both decreased during recent years, *the total and per capita debt charges payable out of taxation are still increasing*. This is due largely to the short-term debentures issued for the City's share, in whole or in part, of the cost of direct unemployment relief. The facts

Debt Control *Must Precede*
Control of *or in part, of the cost of direct unemployment relief. The facts*
Debt Charges *are shown as follows:—*

Debt Charges* payable out of taxation and general revenue	1932	1933	1934	1935	1936 (Actual Approx.)	1937 (Est.)	Increase (1932-1937)
Total General and Educational Debt Charges**	\$7,188,790	\$7,209,565	\$7,511,082	\$8,105,654	\$8,504,669	\$9,283,617	\$2,094,827
	Per Cap. \$11.47	Per Cap. \$11.56	Per Cap. \$11.94	Per Cap. \$12.70	Per Cap. \$13.18	Per Cap. \$14.24	Per Cap. \$ 2.77
Amount for Direct Unemployment Relief Debt Charges	.....	\$ 12,239	\$ 315,818	\$ 982,046	\$1,425,450	\$2,011,505	\$2,011,505
	Per Cap.	Per Cap. .02	Per Cap. .51	Per Cap. \$ 1.54	Per Cap. \$ 2.21	Per Cap. \$ 3.09	Per Cap. \$ 3.09
Amount for Debt Charges other than those for Relief	\$7,188,790	\$7,197,326	\$7,195,264	\$7,123,608	\$7,079,219	\$7,272,112	\$ 88,322
	Per Cap. \$11.47	Per Cap. \$11.54	Per Cap. \$11.43	Per Cap. \$11.16	Per Cap. \$10.97	Per Cap. \$11.15	Per Cap. .32D

* Not including deficits on public utilities.

** Does not include Separate School Debt Charges.

D Decrease.

It will be seen that but for direct unemployment relief, the general and educational debt charges payable out of taxation and general revenue, both in total and per capita, were decreasing up to 1937 (est.).

Although a decline in the interest rate may reduce debt charges, there is only one practically sure way of reducing them. That is by reducing debt. Even this may not be sufficient if there is a substantial increase in interest rates. Debt may be reduced by increasing the amount of capital expenditure met out of current funds just as it is increased by meeting current expenditures out of borrowed funds. In recent years Toronto has reduced capital expenditures included in the current budget to zero, while it has issued millions of debentures for current unemployment relief costs. This has resulted in an increase in current debt charges paid out of taxation and general revenues, although a decrease has been effected in total debenture debt by postponing capital projects, including some essential to the public welfare, such as sewage disposal. It is at least extremely doubtful that the issuing of debentures to finance current relief costs or the postponing of sewage disposal would have been necessary if the proper steps had been taken at the times when the needs arose instead of pursuing a policy of drift. It would appear that in periods of depression, when the incomes of taxpayers are reduced, current civic costs should also be reduced and capital expenditures on construction projects increased, as construction costs are usually low in depressed times, and because when unemployment is large, it is apt to be particularly heavy in construction trades. Debt for construction purposes, i.e., debt leaving behind permanent municipal assets, may safely be increased in depressed times, if a reserve of credit has previously been built up by decreasing debt in good times.

The proposed elimination of so-called sinking fund surpluses by a recalculation of payments into the sinking fund at a higher estimated rate of earning, insofar as it will militate against the retirement of debentures, particularly those creating no tangible civic assets, would have been highly regrettable.

TOWN PLANNING AND ZONING.

The present traffic conditions, at least in large part, much of the undesirable housing conditions, and a considerable part of the current cost of municipal operations are due to the fact that there has been little or no effective planning by the municipality. This is reflected in the motor accident toll, prematurely blighted areas, and unnecessarily heavy taxation, for all of which the elected bodies present and past and the citizens present and past are and have been morally responsible. The moral burden on the community, particularly for traffic homicides, is not a light one. For 21 years there has been provincial legislation authorizing the City to appoint a Town Planning Commission with the duty of preparing a City Plan and giving advice to City Council. The Municipal Act empowers the City Council to zone the city. To date we have neither a key city plan nor a zoning by-law, although a zoning by-law is now in course of preparation for consideration of Council.

The City of Toronto is as well and economically governed, as convenient and as prosperous as it is, not on account of its lack of forward-looking planning, its legislative set-up ill-adapted to its needs and its sectionalism, but

Department Administration and Public Opinion Largely Responsible for City's Position in spite of these. The high quality of its departmental administration, the forethought of its citizens, and the quality of its citizenship are largely responsible for its present position. There are, however, limits to the results which flow from these elements so important in the life of any community. If a city is to conform to a sound pattern, its civic organization must be sound and adapted to its needs. Town planning and zoning are basic needs. The City should take at once full advantage of the legislative opportunities now open to it to meet these needs. A long-term capital budget and the effective long-term control of capital expenditures is impossible without a city plan, both physical and financial.

SEWAGE DISPOSAL.

For at least eleven years, the subject of modern sewage disposal has been before the public of the City of Toronto. The story of how this vital community need, which everyone admits to exist, has not been met, and how action has been postponed from time to time is not a savory one. Neither the civic representative bodies nor the citizens have any reason to be proud of the record. If, instead of a nuisance, the situation develops into a positive threat against public health, public indignation is apt to turn against the

The Responsibility is on all Citizens administration which happens to be in office at the time. The moral responsibility, however, will not be theirs alone, but will attach to all those elected civic representatives who have not insisted on action, and on all those citizens who have condoned the inactivity of the corporation or have interposed obstacles to the adoption of a sound plan. Toronto has justly prided itself on its health record during the last two decades. If the record is broken in the future on account of contamination of our beaches or water supply the moral responsibility will be on the community. The statement that the delay was on account of the heavy cost and current financial conditions is not correct. If the City had adopted policies of economy at the right time, either funds would have been available before this or the borrowing margin would have been entirely adequate for the purpose.

TRAFFIC CONTROL.

The toll levied on human life by the slaughter which features every year of the community's life, the toll levied on human health by the overcrowded conditions of street cars at "peak" hours, the toll levied on the time of citizens by unnecessary slowness in getting to and from their places of employment, are indications patent to all of the vital and increasing necessity of improved traffic control. There are, among others, two important ways of dealing with traffic congestion: (1) The construction of traffic arteries for motor traffic; (2) the levelling off of "peaks" of demand for transportation services and of facilities for quick getaway of automobiles. Arteries for either street car or motor transportation demand the possibility of prompt getaways

Motor Traffic and, for the latter particularly, a flow of traffic unimpeded so far as possible by cross traffic channels. **Fleet Street Arteries Essential** and the Lake Shore Boulevard are examples of such arteries. Increased width means increased traffic capacity on real arteries, but not necessarily or usually on such wide streets as University and Spadina Avenues. The widening of city streets, with numerous intersections, may provide temporary relief to traffic, and more available free parking space on the streets, but often nothing more. In fact, widening may finally result in increased congestion. An additional north-south artery (with few intersections) for motor traffic seems to be the most pressing need at present in this field. Such improvements as the widening of the Davenport Road subway at the Dupont intersection, and development of the MacLennan hill crossing from the standpoint of safety and capacity would also afford appreciable relief. While proposals involving huge capital expenditures and the possible change in character of whole districts must, of course, be studied and may be necessary for street car transportation, the proposed artery for motor traffic running north from Fleet Street along the Don Valley to meet feeders from the North Toronto area should be carefully reconsidered. Traffic engineering is, of course, only one phase of city planning, and the combination by the City of city planning and traffic engineering under a single executive officer is logical. The same thing is true of zoning. But additional steps must be taken by appointing a City, or better, a Metropolitan Planning Commission with adequate facilities to plan for the co-ordination of all phases of city planning, including zoning and traffic engineering. No appreciable delay need be occasioned in pursuing this policy. The chief need is a determination of members of all local public bodies to get immediate results of value to the public irrespective of the effect on their political or personal fortunes. Actual traffic direction must, of course, be exercised by the Police Department.

One method of dealing with traffic congestion involves no capital or current expenditure whatever. In fact it might cut down the amount of both. All that it would require would be the intelligent and reasonably unselfish co-operation of the public, including employers. Why adopt any planning involving construction at huge costs until the irreducible minimum requiring

such treatment is first ascertained? The method referred to is "Staggered Hours for Business and Industry" what has been called "staggered hours" of office and factory closing. There are, of course, definite limitations to the policy of "staggered hours". It is necessary for people in the same or allied businesses to have practically the same hours and "staggering" over a long period morning and evening might cause inconvenience and hardship in some cases. But even a comparatively slight "staggering" in such cases, if properly arranged, should have worthwhile results. As early as 1926 the Toronto Transportation Commission began to attempt to obtain support for the plan by correspondence, follow-up advertising, etc. It has revived the campaign at intervals since. In 1927 it arranged for "staggered hours" of its own employees, requested City Council unsuccessfully (in spite of the support of such officials as Dr. Chas. J. Hastings, then

M.O.H.) to arrange for "staggered hours" at the City Hall, and appealed for popular co-operation through advertisements. One of these advertisements and part of an article in the "Coupler" are reproduced below:

Dec. 16th, 1927.

THE FIVE O'CLOCK RUSH.

"The great majority of factories, stores and offices now close at 5.00 p.m.

This general practice of 5 o'clock closing did not come because 5 o'clock was selected as the hour most suitable for closing each place of employment.

It just happened that the arrival of the shorter work day brought adjustments and readjustments of the closing hour until it became set at 5 o'clock.

Meanwhile industries, large stores and skyscraper office buildings became concentrated in the small areas of big cities.

This concentration and the standardization of working hours (especially of the 5 o'clock closing) have made 'rush hours'.

'Rush hour' simply means that practically everybody is going to and from places of employment in a small central portion of the city at the same hours, morning and evening. Roadways, sidewalks and transportation services are forced to accommodate more than ten times as much traffic in 'rush hours' as in normal hours. The sudden surge of traffic causes congestion, and, of course, rapid movement of traffic is restricted. 'Rush hour' conditions affect the cost of your transportation, as well as the speed and comfort of the service, for there is a large investment in cars and equipment that are required only during the half-hour 'peak' of the 5 o'clock rush.

To comfortably accommodate 'rush hour' traffic, the capacity of the streets and transportation systems could be extensively increased with an expenditure of many millions of dollars.

But, for 22 of the 24 hours of the day, this expensive increased capacity would be an idle waste of public funds.

There is a better remedy—better though it cost nothing.

Close some places at 4.00 p.m., others at 4.15 p.m., others at 4.30 p.m., others at 4.45 p.m., others at 5.15 p.m., others at 5.30 p.m. Some places may have to close at 5 p.m. But enough of the 5 o'clock 'peak' load of traffic could be spread over earlier and later closing hours when there is plenty of street space and transportation accommodation.

Five o'clock closing is only a habit. Its effect does not indicate that it is a good habit.

Many are breaking away from it, and many more will do so as they realize the advantages of varied or 'staggered' opening and closing hours."

TORONTO TRANSPORTATION COMMISSION.

"Dr. M. McClintock, Director of the Bureau of Street Traffic Research of the Harvard University, in a very complete report on the present-day problems of street traffic, recently published, dwells at length on staggered hours, from which the following extract is made:

Four or five years ago the idea of staggering business hours in any city was looked upon as rather a visionary idea. It is not visionary any more; it is coming to be absolutely necessary to distribute the hours of community work in order that the inbound rush of the morning and the outrush peak of the afternoon may be cut down. This is a difficult thing to accomplish because the present peak demands are a result of a long-established community habit. But they have no basic relation to the economic structure; they are merely customary hours of operation.

We probably are all more or less slaves to habit and the bondage which is strengthened as the years pass by is not easily broken. Places of business which have closed sharp at 5 o'clock for many years seem to dread altering the time-worn habit and close earlier. Slowly, however, companies are adopting it and reaping the benefits of better accommodation on the street cars. When a large concern has aided the staggered hours plan by closing earlier so as to let their employees enjoy a quicker and less congested car service home, the T.T.C. has co-operated with them by supplying additional cars at the earlier time of closing.

The advantages of staggered hours to the trainmen themselves is self-evident. Letting the heavy peak hour traffic spread over a longer period brought some of the present workers to commence moving homeward at an earlier time, thus the swing crews will get much better runs. The other crews will be able to handle the more evenly spread traffic with much greater ease and efficiency. Another very considerable advantage which few people realize is that not only will street car traffic become more even by staggered hours, but the motor traffic will respond in the same way. The greatest handicap to the motorman in keeping to his schedule is the tremendous peak of motor traffic clogging the path of the street cars.

In the good old days, before the T.T.C. took over the railway, when citizens were content with a toe-hold on the outside step, there was no motor traffic congestion. Cars could come in the downtown section, unhampered by vehicles, load and travel swiftly away. How times have changed. But staggered hours can do much to relieve the present situation."

Surely a renewed attempt, under the leadership of the City itself, might at the same time help relieve the existing situation and assist in arriving at the proper solution of the traffic artery problem.

CURRENT BUDGET PROCEDURE.

A current budget is simply a document which records the plan of current services and of financing the costs of those services, together with any capital expenditures which are to be paid out of current revenues.

It stands to reason that if it is to be an effective document of financial control it must be passed at or before the beginning of the period during which it is to operate, not after a large part of the year to which it refers has passed.

If the people who pay the bills are to have effective control of the annual civic budget, they must be given an opportunity to discuss its main features before the annual election, when there is still time to obtain from candidates

A Draft Budget Before the Annual Civic Elections definite statements as to their stand on particular phases of the budget. If the tentative budget were made available for public distribution before the civic election campaign, there would be no excuse for claiming that there was no issue and there would be little excuse for the discussion of personalities rather than principles. This proposed method is not feasible in Provincial or Federal affairs, but is quite practicable in City affairs, when elections are held annually, and where the processes of government are, or should be, directly under public observation.

The form of the budget estimates has been greatly improved in recent years. For example, for some years it has been possible to learn how much it is proposed to spend each year on salaries and wages in each department, and in each departmental section or division. This is a great step in advance, but falls short of the possible by the failure to show how totals under this head are made up on the basis of the number of departmental employees, at the various rates and for the various periods served. Supplies, equipment and contractual services are not always segregated, and amounts and unit costs are not given.

To be completely effective, a current budget should be controllable during the entire year to which it applies. If revenues do not come up to expectations or emergencies have arisen compelling unforeseen expenditures, there should be some way of decreasing expenditure appropriations **Allotment Appropriation** under various heads. This may be done by the allotment appropriation method by which definite increased or decreased allotment on the general basis of the annual budget may be made for a two or three months' period. If during one such period a deficit is indicated, this may be offset by a decreased allotment for the following period.

The Municipal Act, Section 308 (1) provides that "Where the amount collected falls short of the sum required, the Council may direct that the deficiency may be made up from any unappropriated fund, or, if there is no such fund, the deficiency may be deducted proportionately from the sums estimated, or from any one or more of them." The framers of this provision evidently had in mind continued control after passing the annual estimates.

The balancing of the budget by controlling expenditures rather than increasing imposts is, of course, of basal importance. There are obvious inequalities in our present systems of taxation and public revenue. If the adjustment of these inequalities leads to additional revenue, this should not be

used as an excuse either for incurring more expenditure or refusing to effect economies, obvious or ascertainable.

The Bureau reaffirms its position that increased revenues, if obtained, should not be allowed to obscure the vital necessity of a thorough administrative survey of the City.

It is and has been the position of the Bureau that all municipally-owned public utilities should be taxed as they would be if they were privately owned. In 1920, as the result of a study of the question, the Bureau was convinced that the City's method of computing the usual payment for the use of water by the fire department to the civic water works needed thorough revision, so

Irrespective of Ownership, Costs Are Costs that the resulting charges would be more in line with the usual practice. If the suggested* change will result in an operating account more nearly showing the actual current results, it will be in the public interest. No operating account, however, can show the actual results unless it includes all items of expense. The omission of taxes—payments for civic services—is not open to privately-owned utilities. The practice should be abandoned by all municipally-owned utilities. Municipally-owned utilities should neither be credited with revenues they would not be allowed if they were privately owned, nor be relieved of items of expense which they would have to meet if privately-owned.

PUBLIC WELFARE AND PUBLIC HEALTH ADMINISTRATION.

Once more it is necessary to point out the essentially unitary nature of public health and public welfare which, before 1932, was becoming more and more recognized in local practice. The reader is referred to pages four and five of last year's report. It may be of advantage to quote these two sentences:—

“Public health and public welfare work cannot safely be divorced, as many, if not most, public welfare problems are also public health problems. It is in the interests both of financial economy and service efficiency that they should be administered by the same board and under centralized administrative control.”

The appropriations for direct unemployment relief have been during recent years, and despite any decreases which may be effected, will probably continue to be an important feature in the annual civic budgets. They should be adequate, but not larger than is necessary. Relief should go to those needing relief, and to them only. While there is no close relation in all details between the monthly number of individuals on relief and the monthly indices of employment published in the Labour Gazette, **A Welfare Survey Still Advisable** there has been a general correspondence, the number on relief going down while the index of employment goes up. Whether or not the correspondence has been as close recently as it might have been is not clear. There may be simple explanations for the slight lack of correspondence noted, but the Bureau feels that there is still real need of a thorough examination of departmental methods, inspection, etc. It therefore repeats its suggestion of a welfare survey in Toronto which could be made at the same time as, and as part of, a general administrative survey of the City government.

* Since adopted.

CO-OPERATION OF THE PRESS.

The daily press of the City, through news items and editorials, has given a much wider circulation to the Bureau material than would have been otherwise possible. For this I wish to express my thanks.

Respectfully submitted,

HORACE L. BRITTAINE,
Managing Director.

WHITE PAPERS AND OPEN LETTERS

Issued during the Bureau Year, 1937-1938.

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March 1, 1937	The Relation of the Province to the Municipality....	221
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May 17, 1937	The Largest Budget of General Expenditure Except in 1931 and the Highest Tax Rate in Toronto's history	222
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BALANCE SHEET
At the 28th February, 1938

Assets	1938	1937	Liabilities	1938	1937
Cash on Hand and in Bank	\$2,049.28	\$2,310.21	Accounts Payable	\$ 20.03	\$ 127.57
Accounts Receivable—			Unpaid Salaries .....	.....	800.00
Citizens' Research Institute of Canada	1,134.42	538.54	Reserve for Services in Respect of Unexpired Subscriptions	1,350.00	1,350.00
Equipment and Library	\$3,080.37		Surplus—		
Less: Reserve for Depreciation	2,985.06		Balance at the 1st March, 1937	\$ 969.04	
Deferred Charges—Unexpired Insurance			Add:		
	95.31	395.31	Excess of Revenue over Expenditure for the year ended 28th February, 1938—Statement II.	942.49	
	2.55	2.55		.....
	\$3,281.56	\$3,246.61		942.49	1,911.53
					\$3,281.56
					\$3,246.61

REVENUE AND EXPENDITURE ACCOUNT

For the Year Ended the 28th February, 1938			Revenue	Statement II.	
	1938	1937		1938	1937
Expenditure			Subscriptions	\$7,998.50	\$8,515.00
Personal Services—Regular	\$8,630.00		Service Revenue	1,063.60	779.11
Special	208.00		Sundry Revenue	710.00	702.94
Less: Amount charged to Citizens' Research Institute of Canada	<u>\$8,838.00</u>	<u>\$8,280.00</u>			
	<u>1,845.88</u>	<u>2,236.76</u>			
Printing and Mailing	6,992.12	6,043.24			
Office and General Expenses	595.48	854.73			
Deduct: Rent charged to Citizens' Research Institute of Canada	1,460.76	1,438.41			
	550.00	550.00			
Depreciation—Equipment and Library	910.76	888.41			
Interest and Bank Charges	300.00	.....		
Balance, being excess of Revenue over Expenditure for the year—Statement I.	22.25	.....		
	942.49	2,210.67			
	\$9,763.10	\$9,997.05			
				9,763.10	\$9,997.05

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 28th February, 1938, and in accordance with the Ontario Companies Act we certify that all our requirements as Auditors have been complied with. We have not examined the Reserve for Services in respect of Unexpired Subscriptions. Subject to the foregoing, we report 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, 1938, 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 28th March, 1938

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 Reid, Thos.
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 Rogers Co., Ltd., Elias
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