

these powers, Bills to extend them were defeated by the Wisconsin State Legislature. Amongst other things, the Milwaukee Councillors were debarred from Municipal trading and were unable to municipalize the trams, gas, electric light, and other public utilities, which have become so fruitful a source of revenue to our English City Councils and which help to pay for costly social reforms.

*Economy and Efficiency.* The Mayor's first and last words to me were of warning. 'You will find that we have been able to do very little yet, the time has been so short for all that there was to overcome.' Yet he spoke with glowing enthusiasm of the future and of the great world-wide Socialist Movement, of which the Milwaukee Administrators were a part.

As Mayor Seidel had explained, the first work of the Socialist administration had been to make order out of chaos, to grapple with corruption, waste and mismanagement. They had found, though the fact seems barely credible, that hitherto there had been no systematic keeping of Municipal accounts and that consequently the City's financial business was in a state of terrible confusion. The comptroller's office was therefore entirely reorganized, a businesslike system of accounting to cover all Municipal departments was instituted, and every possible legal precaution was taken to prevent future administrations overthrowing this system and reverting to the muddled condition that had obtained before.

*The Bureau of Economy and Efficiency.* \* In order to place the general work of the administration upon a sound basis, the Council also set up a Bureau of Economy and Efficiency. The Director of the Bureau was John R. Commons,† who before taking up this post had been a professor at the University of Wisconsin at Madison. The staff of the Bureau was composed as follows:—

M. Cerf, Accountant.  
Formerly with Ernest Reckitt & Co., Chicago.

John E. Treleven, Organisation.  
Formerly with Wisconsin Tax Commission.

\* Officially, the Bureau of Efficiency and Economy (as opposed to Bureau of Economy and Efficiency as Sylvia titles it throughout).

† John Rogers Commons (1862–1945), a radical economist and labour historian.

R. E. Goodell, Cost Accountant.  
Formerly with Marwick, Mitchell & Co., Chicago.

Fayette H. Elwell, Accountant.

Formerly Professor of Accounting, Marquette University.

Percy H. Myers,  
Accountant and Editor.

Ray Palmer,  
Consulting Engineer, Chicago.

J. B. Tanner,  
Certified Public Accountant, Cleveland.

S. M. Gunn, Sanitarian.  
Asst. Prof. Public Health, Mass. Inst. of Technology.

J. C. Duncan, Accountant.  
Asst. Prof. Accounting, University of Illinois.

George E. Frazer, Accountant.  
Instructor in Accounting, The University of Wisconsin.

E. B. Norris, Engineer.  
Asst. Prof. Mechanical Engineering, The University of Wisconsin.

W. R. Brown,  
Sanitary Engineer, Chicago.

C. R. Sexton, Accountant.

The following were engaged as Consulting Experts to the Bureau:—  
*On Organization.*

Major Charles Hine,  
Organization Expert Harriman Lines, Chicago.

Harrington Emerson,  
Consulting Efficiency Engineer, New York.

*On Engineering.*

F. E. Turneaure,  
Dean College of Engineering, The University of Wisconsin.