

# The Canadian Municipal Journal

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## Humanizing Municipal Reports

In a recent address on the fundamentals of municipal accounting Mr. J. R. Paterson, of Lethbridge, laid down as one of the pre-requisites to sound municipal finance "the human ability to interpret and literally read the message that an accounting condition has to convey." In other words, Mr. Paterson urges municipal officials to humanize their reports.

There are many municipal accountants and secretary-treasurers who are under the impression that to clarify their reports is to convey an idea of weakness in their knowledge of public accounting and finance, and no doubt this impression is often accentuated by the auditors, who in their love for detail in their reports actually obscure the essentials, in so far as the lay mind is concerned. Time and time again we have had the greatest difficulty in reading the annual reports of some municipalities, and we can quite understand, and sympathize with councils getting fogged with the reports of their own officials. What is wanted to-day, and should be insisted upon, from each municipal official having to make reports, whether they be financial or engineering, are statements not only clear in themselves but sufficiently explanatory for the average citizen to read and understand. Complication in municipal accounting is not necessary to convince the lay mind of the cleverness of the accountant. The really big men in the municipal game are very direct in their methods and consequently their reports are simple, lucid and self explanatory.

This brings us to the question as to whether or not it is advisable in the interest of the municipality to not only publish reports, and particularly annual statements, but to see that each ratepayer gets a copy. We believe that, provided it is easily read

and understood, that it is the duty of the Council to see that every ratepayer receives a copy of the annual financial statement. It is money well spent for it would bring home to the citizens in a very direct way their responsibility in the government of the community. What is more, the ratepayers have a right to know how their money is being spent.

A number of Canadian councils already send out to each ratepayer a copy of the annual statement, to which, in some instances, is attached general information about the municipality. We have just received an excellent example of this kind of municipal publicity from London (Ont.), and last winter in Saskatoon the authorities published the finances of the city and the activities of the Council on lantern slides which were shown at a mass meeting of the citizens.

In many of the larger cities in the United States the authorities publish their own journals in which are represented, not only official statements and the activities of the different departments, but articles and advice that cannot help but be of value to the citizens. No Canadian civic authority has yet got to this stage of publicity though one or two publish from time to time very useful booklets on civic subjects that at the moment may be in the minds of the people. But the time is fast coming when it will be necessary for every municipal council to publish a record of its activities, and why not do it intelligently. It would be a wise move then for officials to prepare themselves for such a time by giving some little time to humanizing their reports—and even a financial statement can be made very interesting and really instructive.