

## Senator L. O. David, Ex-City Clerk of Montreal

Municipal men in every part of Canada will extend congratulations to Senator L. O. David who celebrates his eighty-second birthday on March 24. For a quarter of a century as City Clerk of the City of Montreal, this representative of all that is best in the French-Canadian character raised the standard of the municipal official not only to a dignity becoming his position, but to a higher sense of public responsibility than had hitherto been the case. To Senator David the commercial metropolis was something more than a collection of so many buildings, on which so much income could be derived for administrative purposes; it was a living entity of men and women to whom he as the principal executive officer was responsible for the good name of the city. And no one coming in contact with the City Clerk could help but feel that in this gentleman the City of Montreal's reputation for official courtesy had a good representative.

To-day Senator David, though he is eighty-two and retired from the city clerkship, still takes a loving interest in the city in which he has achieved so many triumphs. Essentially an artist in everything he does he is a charming raconteur of the thousand and one incidents that have influenced the progress and growth of Montreal. His reputation as a literateur was made when he wrote and published his delightful works "Mes Contemporaires" and "Biographies et Portraits," though probably his best literary work is his life of Sir Wilfrid Laurier, who was his closest friend for so many years.

In spite of his undoubted talents as a writer and as a statesman and his achievements in civic affairs, the Hon. L. O. David has ever been an extremely modest man, and where he himself is concerned, very shy. Ever ready to sing the praises of his friends, amongst whom have been the most prominent men in Canada, he has always kept himself in the background, being perfectly happy in the success of others.

Eighty-two years is much beyond the ordinary span of life, yet the Senator is still young. The weekly article that he contributes to a Montreal journal would seem to be from the pen of a young enthusiast looking forward with confidence to the future of Canada. It is only one with a happy disposition who can do this with success, and the Senator has all this and more. He has the Christian spirit that looks forward to the future without qualms, for he has served and is serving his fellow men with the utmost faith in humanity.

### An Excellent Municipal Year Book

The City of London (Ont.), has just published its annual "Municipal Year Book" as prepared by the City Clerk, Mr. Samuel Baker. This little book, which is a great improvement on previous efforts both in its compilation and get up, is not only a mine of information regarding the municipal government of London, but is an excellent index to the activities of the district. Such a book cannot help but be an educational force in the community life of the Ontario city, as well as a guide to those who would know something of the opportunities that London presents for the location of industries. By this we

do not mean that the book contains any advertising stunts acclaiming London as an industrial centre. As a matter of fact there is no direct reference to the subject, but such is the distribution of the information that prospective industrial firms can find out quite easily those points that will help them in making a decision. In a questionnaire, recently sent out by a big United States company desirous of locating in Canada, the principal information wanted, was not transportation facilities and so on, but such as is contained in Mr. Baker's book—educational facilities, means of entertainment, churches, local taxes, hygienic precautions, etc. That firm realized the fact that unless their workers (all highly trained) could live under decent conditions, such as to be secured under good local government, they would not get them to come to Canada. In a letter to us on the subject the firm complained about the vagueness of the information sent in by most of the municipalities. Now the "Municipal Year Book" of London answers in itself every question put out by that questionnaire.

As an illustration of the book's usefulness to those interested in the government of the city, we cite four of the pages which contain in simple terms "Certain Rules Governing Proceedings of Council." Those rules, though a model in brevity, are comprehensive enough to cover everything for a member to know to take part in the council meetings. We congratulate Mr. Baker in his work and the London City Council for their public spirit in publishing it.

### Municipal Bookkeeping and Auditing

By O. J. GODFREY, F.C.A.

Mr. O. J. Godfrey, past president of the Dominion (Canada) Association of Chartered Accountants, and who for many years has made a special study of municipal accounting, has just completed a most instructive work in two volumes dealing with every phase of municipal bookkeeping and auditing.

The first volume, while specially adopted to western municipalities, because of its local application, is nevertheless of value to every municipal officer in Canada if only for the demonstrations given of practical municipal bookkeeping and auditing. But Mr. Godfrey goes further than this. He lays down in clear English the principles underlying proper bookkeeping, which if better understood by the average municipal officer would mean a higher standard and consequently more efficiency. There is undoubtedly a difference between municipal and ordinary business accounting and Mr. Godfrey demonstrates it clearly in his work.

The second volume has a larger range inasmuch as it deals with the wider questions pertaining to civic finances. It goes into detailed explanations of the double account system of bookkeeping; it shows how sinking funds should be dealt with, and how financial statements should be prepared so as to be easily understood by the average citizen. As a text book and guide Mr. Godfrey for the first time in Canada has produced a work worthy to be in the hands of every man interested in civic administration. The publishers are the Carswell Company, Ltd., Toronto.