

plant equipment will be a serious handicap, even after the completion of the abattoir. In any event, the combined abattoir and cattle market scheme should be given a thorough trial by the city, which means that the plant of the old cattle market will have to be kept in condition. Plans should be made for repairing the present structures, so as to put them in usable condition when the abattoir is finally opened.

ACCOUNTS AND RECORDS

The following criticisms of the accounting, reporting and general procedure of the property department are criticisms of existing methods. The changes suggested are applicable whether the department be reorganized or run with the present organization. A reorganization would necessitate different classification of accounts but the same general procedure. Whether reorganization is effected or not, the department should have a division of audit and accounts, whose first duty would be the elimination of waste time and lost motion in all departmental business methods.

Need for Standardization of Accounts.

An examination of the accounting and reporting division of the property department shows clearly the need for standardization in the city's accounting methods. It also shows that the necessary information is not available for determining complete and well digested information about costs of construction, operation and maintenance. Better information is available than is usually found in property departments, but the manner of recording the financial and physical operations involves much duplication and shows the lack of efficient and systematic direction and control.

There is no reason why the central accounting offices of the city should not be charged with the standardization of the accounting and reporting methods of this as well as other departments.

Appropriation Control Unscientific.

In this department, as in others, no appropriation ledger is maintained showing completely the condition of each appropriation account. Such accounts may be kept in detail in departments under the control of central office accounts or the central accounting office may keep them, and report frequently to the various departments. In any event, they should show at all times both the unencumbered and the unexpended balances. The liability journal now kept, like that in the department of works, is of the kind which necessitates back postings and a re-addition of every amount when