

BOOK-KEEPING SYSTEM AND OFFICE PROCEDURE

That useless duplications and the continued following of procedure adopted years ago without taking cognizance of modern conveniences and facilities have combined to make the present system wasteful, is in effect what the auditors say.

Duplication of Treasurer's and Comptroller's Records

Numerous instances of duplication of records are given, of which the following is but one example:

It is contended that much unnecessary clerical labor is occasioned in the operations incident to the preparation of accounts for payment and the subsequent records. When vouchers (invoices and the like) are certified, a voucher form is at present prepared by hand—this voucher form containing numerous particulars usually associated with such documents. When these are passed for payment, a warrant is issued on the Treasurer (these warrants being similar to bank cheques and in stub form) thereby occasioning another operation, duplicative on account of the stub having to be filled out. The cheques (also in stub form) are thereafter issued from the Treasurer's Department. The auditors recommend that these three operations be combined by the adoption of suitable forms providing for carbon copies.

It is further stated that duplicative work in the above connection does not end here, for a record of vouchers is kept by the Treasurer and again in the Comptroller's Department.

The large number of payments made by the City, the auditors state, render possible considerable savings in clerical labor by the adoption of the scheme outlined by them. The auditors give other detail suggestions which they claim would effect material savings and benefits in the routine of the Comptroller's and Treasurer's Departments.

Lessening Detail in Tax Collector's Office

The reduction of the volume of clerical labor in the office of the Tax Collector is also recommended in the report. The auditors claim that unnecessary detail is maintained in the matter of recording Tax payments and outline the procedure to be followed with a view to a saving of time and labor. The preparation of the Tax notices is instanced as also affording opportunity for improved methods—it being maintained that by utilizing mechanical aid and by providing a coating of carbon instead of the separate carbon sheets, substantial savings would be possible.

Suggestions re Assessment Department

While changes are not definitely recommended in the Assessment Department, the auditors suggest consideration of a card system as a possible means of reducing the heavy clerical work in this department. The cards could be ruled to cover from five to ten years' operations. Once written up, a permanent record would be obtained, upon which sundry changes relating to ownership, etc., could easily be given effect to, as contrasted with the laborious method of rewriting the assessment roll each year in cumbersome books. The auditors admit that a frequently voiced objection to card records is that the cards get lost. They cite, however, the instance of the Water Works Collection Department where signal success has resulted from a well planned and well conducted card system.*

* It is of interest to note that the Assessment Commissioner, being desirous of effecting savings of clerical labor, has lately recommended to the Board of Control the adoption of a loose-leaf system, which he had had in contemplation for some time.