

"Organization.

Most of the accounting work of the Board is carried on by an officer holding the title "Chief Accountant, Maintenance." He has a staff of sixteen assistants.

Another officer, with the title "Chief Accountant, New Buildings," has charge of the accounts dealing with the expenditures on new buildings in so far as such expenditures are made out of debenture funds. He has a staff of three assistants.

Some of the members of the staff of the Superintendent of Purchasing and Supplies are also carrying on certain accounting duties, chiefly in connection with stores accounting, checking purchase invoices, etc."

"The Department of Purchasing and Supplies.

As you are drafting a report on the Department of Purchasing and Supplies, it is not necessary for me to cover the work of that Department in detail. Nevertheless, I have briefly reviewed the work of the Department and will summarize my conclusions with regard thereto:

1. The Department is at present keeping stores accounts and partly checking invoices for supplies purchased.
2. This work is under ordinary conditions and in most businesses carried on in the Accounting Department, and I can see no good reason why that should not be done in this case. In fact, it should be obvious that the Accountant is better able to supervise work of this nature than the Superintendent of Purchasing and Supplies.
3. Under these conditions, I would recommend the transfer of this work to the Department of the Chief Accountant, Maintenance*, which, in fact, is the Accounting Department (or the nearest approach to one which the Board has). Needless to say, when this transfer is effected the records should at all times be open to the Superintendent of Purchasing and Supplies.
4. I would further recommend that, at the time of the transfer, the Chief Accountant, Maintenance*, be given the opportunity of employing new clerks or of taking members of the present staff as he sees fit.
5. As I do not consider the present methods of keeping stores records to be well designed to meet the requirements of the Board's business, I would further recommend that at the time of the transfer the Chief Accountant, Maintenance,* design and install an improved sys-

* This work would and should go to the Chief Accountant on the merging of the two accounting departments at present existing.