

account, noting therein just what support he has for passing it.

In every case, he should see that the authorization or appropriation is not exceeded without commenting on the fact.

It is not necessary, of course, to say that he must at times use a little judgment. For instance, if, in a department whose appropriations were set at

Expenditure \$100,000.00 Revenue \$10,000.00

he found revenue had accrued amounting to \$15,000 he would not be justified in refusing to approve a necessary payment which would bring the gross expenditure to \$105,000 at the end of the year. He, like all other officials, must exercise some tact, but at the same time he must be firm when occasion requires.

Now, as to the Comptroller. He is required to keep general books only, but in such manner that approved expenditures are charged against appropriations. In other words, he has to open his books for the year with credits to all account for total estimated expenditure. As he approves expenditure for payment, he will charge the credit for that purpose and credit total estimated expenditure. His general books will then, or should be, a reflex of expenditure recorded in the general books of the city treasurer. This is a rough outline of the duties of a comptroller as generally understood in respect to the authorization of payments, or the pre-audit of a city's expenditures.

But generally, the comptroller is the official required to prepare all informations as to costs. In other words, he is required not only to record the amount expended, but also the quantities of work performed and service rendered. For example, he should be able to supply information as to the cost per square yard, as compared with similar work for other years. This information he should collect from the departments affected, so as to be able to supply it when needed. One official or department doing the work of preparation of costs is found much more satisfactory than allowing it to be done by the departments concerned. The latter have their remedy if they can prove the comptroller wrong.