



## LETTER OF TRANSMITTAL

To the Board of Education and Citizens of Toronto.

The reports which follow are based on conditions existing as of June, 1920. No doubt since then, in the reorganization being worked out by the Business Administrator, many changes have been made. The statements in the reports must not, therefore, be taken as criticisms of his administration, but rather as indications of some of the difficulties which he has to face and to overcome which he will need the individual support of the citizens.

It should, of course, be borne in mind that problems of purchasing were much complicated by war and post-war conditions between 1914 and 1920.

It is quite evident that as the present conditions are the result of years of growth and habit, the task of bringing about business-like and economical administration of all departments of the Board's work cannot be completed in a day. The hardest work and the closest co-operation will be necessary to accomplish it at all. With the best of intentions, waste is bound to occur where the most effective measures are not taken to combat it. Waste is a natural concomitant of all human operations. **It can be eliminated only by strenuous measures.** It may always be taken for granted that waste exists, if such strenuous measures have not been taken. It would be a miracle if it did not exist. Every dollar wasted, or spent unwisely, is a dollar subtracted from worthwhile expenditures, since even the pockets of the taxpayers are not bottomless. The economical and effective administration of public affairs is, therefore, a moral as well as a financial question.

BUREAU OF MUNICIPAL RESEARCH.