penditure as outlined in this chapter, not a cash statement at all, and the department will gladly accept the proper form of statement for which it will supply blank sheets of regulation size, for they realize that a cash statement "tells no one anything."

Towns find the almanac their best friend if their clerk will live up to it and try, whenever possible, to be a little ahead of it.

Town clerks should have realized by now that promptness is its own reward, particularly in collections, for they will have found by experience that every item of taxes or any other collectable account that carries a penalty for nonpayment, adds 50% to the clerical work in connection therewith.