

*Tax Sale Redemptions.* With certificate of sale, and proper duplicate receipts. Always see that the amount received is in accordance with the law.

*Police.*

*Fines.* With magistrate's orders.

*Costs.* With magistrate's orders.

*Fees.* With magistrate's orders.

*Cemetery.* Lot sales with register. Other charges with subsidiary duplicate receipts.

*License Department.* Licenses with by-laws and duplicates.

Dog tax with dog tax record and remaining tags.

*Inspection Fees.* With duplicate books in the various inspector's departments.

Fees to be according to by-laws.

*Markets.* Scales with duplicates. Rentals to be in accord with approved schedule, etc.

*Treasury.* All receipts under the various headings to be in accordance with the details given above. In addition, revenues paid direct to the treasury should be proved to their source in every case, with a view to seeing that all moneys accruing to the city are accounted for.

There will in every city be bad debts. These will accrue from taxation, the utilities and other sources. Before the auditor permits any bad debts to be written off he should see that the proper authority for so doing has been given. It is not to be expected that the city council will pass on all these in detail and their functions in this respect will have been delegated to the officials best qualified to give the necessary authorization. For instance, cancelled taxes should never be passed unless approved by either the Commissioners or Board of Control. Better still, by the Assessment Committee. The city treasurer should never write off bad debts for electric light unless authorized, say, by the Com-