

INTERIM REPORT BY MR. HELLIWELL

EXPERT ADVICE ON CIVIC ACCOUNTING

No Disclosures of a Sensational Character, But Many Recommendations

(From Wednesday's Daily.) Following is the main portion of the interim report from John F. Helliwell, expert accountant, who has been going over the books at the city hall. The parts eliminated are of such an intricate and technical financial character as to be uninteresting to the general reader.

Local Improvement Sinking Funds.

In the case of the sinking fund provided for the redemption of the local improvement debentures, the adjustment is complicated by the fact that the interests of separate groups of property owners are affected as distinguished from the interests of the city at large. The principle adopted in the local improvement by-laws of collecting the installments from the property owners one year before these are required, according to the terms of the sinking fund calculation, affords a margin or surplus, which, in some instances, is used to adjust minor errors in calculation, and in others constitutes an accumulation, which may be held to apply in reduction to the last installments payable by the property owners.

As the city has a margin of one year in which local improvement installments may be collected without affecting the sinking fund calculation, it is most desirable that a common date, say May 1st, be adopted as the date of all these installments, this change being possible without any supplementary or amending by-laws. With this plan, in practice the annual deposit to the sinking fund account might be made in one sum, and on the exact date required by the by-law, thus avoiding any variation in the amount of the sinking fund account each year to exhibit in its balance sheet the sinking fund assets of the exact amount required, which, under the existing conditions, is quite impossible.

The corporation is now called upon to restore the sinking funds to the amount shown to be required at this date, and when this is done the arrears against the general fund account by the corporation in manner similar to the arrears of general taxes.

A tax roll of a new design is in course of preparation which will record the assessment and collection of both general and local improvement taxes, thus eliminating separate ledgers now used for local improvement accounts, the separate local improvement with book and the clerical labor incidental to these separate records. With the sinking funds so clearly established and maintained, it will be found unnecessary to continue the use of the eighty (80) separate bank pass books to record these deposits, one account being all that will be required. Perhaps the greatest gain resulting from the adoption of this plan, is the fact that it will be possible to maintain a clerical balance of all local improvement installments, the details of arrears as shown in the tax roll being in agreement with the general ledger account representing this item. No attempt has been made in the past to obtain a clerical agreement between the amount of the arrears on tax rolls and the difference between the total levy and the total of cash received, and it is therefore not remarkable that a close inspection of these tax accounts and arrears disclosed errors, which would have been immediately detected had there been any such system of balancing the rolls.

Water Department.

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A new form of water register is in preparation, which will enable a ready proof of the charges for water; the amounts paid as recorded in the cash book, and the arrears outstanding at any period; the posting of the amounts received will also be facilitated, and rapid reference can be made to the account of any consumer.

While it may be claimed that the monthly inspection of meters is to the interest of the corporation as controlling the water consumption, no reason appears to exist for the monthly rendering of accounts, and all the clerical labor entailed by such a system. As about 75 per cent, in number of the consumers are regularly billed, the rate of one dollar per month, from which a discount is allowed, the conditions are such that a payment of a minimum semi-annual rate in advance might be instituted without difficulty. It is not proposed that the corporation shall forfeit any advantage now arising from the monthly rendering of accounts, this could be continued, if desired, without affecting the principle of the semi-annual rate, which, in the small percentage of consumers using metered water, the minimum rate, would be based upon their average consumption, and adjusted at the end of each half year on the actual amount consumed, bringing the debit or credit balance forward to the next statement. If, during the regular monthly reading of meters it is found that a consumer was exceeding the allowance covered by the minimum rate, the reader would leave a printed notice calling attention to this fact, thus warning the consumer of an increased charge, and allowing an opportunity for examination of pipes or meter without further delay. The rate for the six months' period might, in the case of minimum consumers, be settled at \$7.20 for six months in advance, less discount of 25 per cent, payment within the first two months of the period, making the net amount \$5.40 as at present. The advantages resulting would be that prompt payment would appear on the account, no arrears at an earlier date, and in larger amounts, eliminating five-sixths of the clerical labor now required for the monthly accounts. A further important advantage in the rendering of accounts from the water office is, that the arrears from the previous period would appear on the account, no arrears are noted on the accounts now delivered by the meter readers, with the result that consumers have been able to pay their bills in full, and receive the discount thereon, while owing an earlier account, which was only recorded in the water ledger.

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To cover the salaries of the engineer and his staff, including surveyors, the cost of the tools and machinery used in construction work, and the repairs and maintenance of such tools, surveyors' instruments, etc., a charge of fixed percentage upon the volume of expenditure passing through the works department each month will be made to cover the cost of the department in proportion to the expenditure thereon; no credit therefor being made to "engineering" account.

Departmental Accounts.

After the estimates of revenue and expenditure have been prepared and adopted at the beginning of the year, the details of these figures are to be introduced into the accounts, and the appropriation for each department and service shall be placed at the credit of the accounts representing the total of the department, and the difference between the total levy and the total of cash received, and it is therefore not remarkable that a close inspection of these tax accounts and arrears disclosed errors, which would have been immediately detected had there been any such system of balancing the rolls.

The department will continue to record the transactions of all other departments, which, in the major part of cases, will be expressed in totals, the details being found in the separate departmental records. There will be an account with the "stores department" to which will be debited the supplies taken into stock by the storekeeper, and credits for his delivery from stock to the various departments or works, the balance of this account adjusted monthly with a similar account maintained in the "stores department," and being represented by the sum of the stock accounts.

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Local Improvement Accounts.

In the operation of the present system of assessment and collection of local improvement installments, there is expended a very large amount of clerical labor, which would be rendered unnecessary if a change were made from the method now in vogue.

The collection of these installments at varying rates involves the separate deposit of these sums to the different bank accounts representing the sinking funds, and in order that the receipts under each by-law may be separated, separate cash books employed in order that the requisite number of columns may be provided. Considering the probable increase in the number of these local improvements by-laws, it is not difficult to foresee that if the present system is continued several cash books would be required, and the clerical labor correspondingly increased.

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quity clerk, in many instances the enquiry clerk would himself be able to furnish the desired information, and from his acquaintance with the correct amount of the various items, he would be in a position to render effective assistance to all departments, supplying information on the progress of various matters in a most satisfactory manner.

This idea is developed from a suggestion by the city solicitor, who has experienced the benefit of its operation elsewhere.

General Taxes.

In past years a great deal of labor has been expended, and a great pressure as regards time, in the annual production of the assessment roll, and later of the tax collector's roll.

A new form of assessment roll is being designed, which, with regard to the description and measurement of the property, will be a permanent record, a movable section being provided for the entry of the assessment figures, which will be made up by the assessor, and will facilitate the earlier production of the completed roll. Similarly in the tax collector's roll the entries will be made up by the assessor, and will facilitate the earlier production of the completed roll.

When my work was commenced the form of tax roll for the present year was in preparation, and it was, therefore, impossible to use the revised form of tax roll above described, but both assessment roll and tax roll can be provided and the new receipt book can be used.

The revised form of tax roll will enable a balance to be obtained between the amounts of cash posted in the tax roll and the totals accounted for in the cash book, and a provision will be made to carry forward to the next year. No attempt has been made in past years to balance the tax roll either against the total of the original tax levy or with the cash received, and it is not remarkable that a close inspection of these tax accounts and arrears disclosed errors, which would have been immediately detected had there been any such system of balancing the rolls.

General.

There is in course of preparation a balance sheet expressing in revised form the position of the accounts as at December 31st, 1909, and the result of the consideration of the various changes which will be found necessary upon the adjustment of the several matters which have received special consideration.

From these facts the police have evolved two theories. One is to the effect that Gastelun was murdered by someone who fired at him from the roof of an adjoining eight-story building. The other, which they believe is more tenable, is that the bullet which ended his life was spent and had been fired some distance away.

Gastelun's brother, Richard, who was at his side when he was killed, declared that he does not believe the shooting could have been the result of complications his brother might have had in Mexico.

"So far as I know," he said, "my brother had no enemies at home who would have followed him to America to kill him, and I can think of no possible explanation of the terrible affair, and I suppose I must wait to see what the police will learn."

The coroner ordered a postmortem examination of Gastelun's body.

Elite Studio

Developing and Enlarging for Amateurs. Photos copied. Colored Films Kept. 909 Government Street.

TEACHER WANTED for Otter Point school; one that is musical preferred. Apply M. Emerson, Secy. School Board, Otter Point, B. C.

FOR SALE-Portable locomotive boiler and engine, 11 in x 14 in cylinder, on wheels, English make, suitable for portable sawmill or fire mill. Apply Dunlop, Royal Oak P. O.

WANTED-Good, gentle milch cow, preferably calved, not too old. Apply J. P. Jensen, Estevan Pt. Lighthouse, B. C.

VICTORIA LAND DISTRICT. DISTRICT OF COAST RANGE 2. Take notice that Thomas Joseph Jones, of Victoria, occupation, dentist, intends to apply for permission to purchase the following described lands: Commencing at a post planted at the southwest corner of the Indian Reserve at the mouth of Tsauquike River, Hardy Bay, thence north 80 chains more or less to the shore boundary line of Timber License No. 4382, thence east 40 chains more or less to the Tsauquike River, thence easterly following the said river to point of commencement, containing 100 acres more or less.

VICTORIA LAND DISTRICT. DISTRICT OF COAST RANGE 2. Take notice that Arthur T. Goodspeed, of Fort Hardy, B. C. farmer, intends to apply for permission to purchase the following described lands: Commencing at a post planted at the southwest corner of the Indian Reserve at the mouth of Tsauquike River, Hardy Bay, thence north 80 chains more or less to the shore boundary line of Timber License No. 4382, thence east 40 chains more or less to the Tsauquike River, thence easterly following the said river to point of commencement, containing 100 acres more or less.

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