

Need for Autometers as a Basis for Unit Costs.

The fundamental basis for determining the cost of operating any sort of a vehicle is the cost per mile. Because most of the city machines are not equipped with autometers to register mileage, it is impossible to get accurate unit costs. Such unit costs could be used to great advantage in determining the efficiency of the central garage plant and of the various individual automobiles. It would also be of great advantage to administration by making possible comparison with other cities on a cost basis.

Market Accounts Inadequate.

The only market accounts available were those showing in register form the rentals for the various stalls. No statement was kept which would show either accounts receivable or revenue received from the markets. This in spite of the fact that the superintendent of markets collects approximately two-thirds of the total money due.

It is quite proper that the city treasurer should be charged with the collection of these rents, but it is also quite essential that the department having control over the physical side of the work, and having available records of physical conditions, should maintain records of the financial transactions, at least as a check on the treasurer's office. The fact that, in the department of works, the accounts receivable ledger was not in agreement with the treasurer's books, and had not been for nearly three years, emphasized the general need for departmental control of financial operations.

Smoke Inspection Records and Reports Cumbersome.

The principle of scattering operative statistics is also brought out from the smoke inspection records. There is no book, card or any kind of record where it is possible to obtain a complete, concise summary of smoke inspections made and results found. At the present time, records of satisfactory conditions are kept in one book, and of unsatisfactory conditions in another book, while the inspection reports are filed away without regard to the results of the inspections. In addition to this, the smoke inspectors carry a small field book in which the results of their inspections are entered, and from which a weekly report is made up. The weekly report, in turn, becomes the basis for entry on historical cards. The preparation of a proper form of inspection slip, for use by the inspectors in the field, would eliminate all of these clerical operations, except the original recording of the results of the inspection and the preparation of guide cards.