

**RECOMMENDATION—4: THAT DUPLICATION OF DETAIL
WORK IN FINANCIAL ADMINISTRATION AND ACCOUNT-
ING BE ELIMINATED AND MODERN LABOR-SAVING
OFFICE METHODS BE ADOPTED.**

Again quoting from the same British source, the following is of interest:

"In the arrangement for municipal account-keeping, duplication of work ought, as far as practicable, to be avoided (i.e., if the financial transactions are fully and completely recorded in a central finance department, then the repetition of the records ought not to be necessary in the administrative branches). An enquiry into the existing practice would reveal, in many places, much unnecessary clerical work and waste of money in this respect."

The Auditors cite various features of present administrative and accounting procedure which, they claim, go to show the need for the foregoing changes being put into effect. These are referred to in the accompanying summary of their report. Among them are:

1. Omission of \$100,000 unpaid accounts from the year-end statement of the City's Liabilities.
2. Duplication of items in Balance Sheet.
3. Carrying as Assets certain tax arrears accumulated during a period of over 15 years—\$100,000 of which the Auditors estimate as extremely doubtful of collection.
4. Statement that there is Surplus of \$178,910 on General Revenue Account—whereas Auditors claim there is Deficit of \$73,217.

In thus endeavoring to prepare an uncolored summary of the Outside Auditors' report the Citizens Research League does not necessarily commit itself to their findings or recommendations; but by presenting them in brief it hopes that citizens of Winnipeg will give careful study to matters so directly affecting their own interests.

The Citizens Research League of Winnipeg

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