

an unencumbered balance is desired. Processes of appropriation accounting have become so far standardized there can be only a local reason for the continuation of cumbersome and antiquated methods.

#### **Work Orders Cumbersome.**

A slight revision in the form of work orders issued would eliminate two unnecessary accounting operations. Work orders instructing various foremen to do particular pieces of work are made out in the form of office memoranda, signed by the commissioner. These are then redrafted on to blank loose-leaf, cross-section paper, and given to the various foremen, who in turn report labor and material spent on still another form. If the work orders were drawn in duplicate or triplicate, upon proper forms, one writing of the descriptive information would be sufficient, and would secure better control with less work.

#### **Payroll Procedure Needs Revision.**

A revision of the present form of pay sheet, by the addition of distribution columns, would eliminate the necessity for detailed supporting documents in order to obtain the distribution of expense chargeable to various appropriations. A budget segregated upon functional lines would also assist materially in reducing this work.

#### **Six Weeks to Pay a Bill.**

As has been noted in the reports on the other departments included in this investigation, the present method of paying bills is both dilatory and costly. After leaving the property department, bills are passed through the property committee, the board of control and council. The average time taken in payment after the certification by the department is approximately six weeks.

#### **Garage Records Need Revision.**

There are three records maintained at the present time to show the cost and operating statistics of the municipal garage. A "garage book", which is a form of equipment expense ledger; a garage "livery book", which shows the kind of service in which the various cars are used, and daily report slips, showing time service of the various automobiles. These records show particularly the lack of proper direction, both in design and operation of the plants of this department. They fail in that it is not possible to obtain from them a statement of unit costs on the mile basis. A second important defect is that they lack a properly drawn expense accounting form, to show all of the information, now scattered in two bound books and several independent tabulations, respecting purchase price, insurance, repairs and idle time.