

EVENING SESSION

SPECIAL MEETING.

8.10 O'clock,  
Council Chamber,  
City Hall,  
December 6th, 1934.

A special meeting of the City Council was held this evening. At the above named hour there were present His Worship the Mayor, Chairman; and Aldermen Gates, Mitchell, Stech, Donovan, Miller, Lordly, Adams, McManus, McCarthy, Hendry, McDonald, MacDonald, O'Toole, Getley, Power, Gough, Smeltzer and Doyle.

The meeting was called specially to consider report of the Finance Committee re survey-analysis and report to be submitted by the Mayor, also report from the Committee on Works re sewers.

RESOLUTION BY HIS WORSHIP THE MAYOR

His Worship the Mayor submitted the following resolution.

WHEREAS trade between the Dominion of Canada and other nations of the world is necessary to the existence and prosperity of Canada as a nation; and

WHEREAS suitable and adequate port facilities on the Atlantic seaboard, and efficient operation of such facilities are indispensable in promoting Canada's trans-Atlantic commerce; and

WHEREAS Halifax Harbour is universally recognized as one of the great harbours of the world, possessing exceptional advantages for the shelter and accommodation of all classes and sizes of ships at all times; and

WHEREAS the geographical location of Halifax Harbour permits easy and unrestricted access by land and ocean transportation services to the said harbour at all times, thereby affording Canadian export and import trade the utmost freedom of movement; and

December 6th, 1934.

WHEREAS appreciation of the physical characteristics and strategic location of Halifax Harbour has prompted the Government of Canada at various times to adopt measures providing for the use of the said harbour as a national port of Canada, and for providing piers, wharves, transit sheds, grain elevators and other equipment designed to facilitate the use of the harbour and shores thereof as a national port; and

WHEREAS the Government of Canada in 1928 created the Halifax Harbour Commissioners a corporate body for the purpose of serving as an authority in administering the affairs of the harbour and Port of Halifax, operating the facilities of the said port, promoting the passage of imported and exported goods and commodities through the port, and providing additional piers, wharves, transit sheds and other equipment calculated to meet the requirements of Canada's increasing commerce; and

WHEREAS it is the opinion of this Council that the Harbour Commissioners serving under governments administered by both of the major political parties of Canada, have performed their duties with high credit to themselves, to the entire satisfaction of the governments by which they were appointed and in the national interest at all times; and

WHEREAS under the administration of the Halifax Harbour Commissioners, the Port of Halifax has become more widely known and more appreciated as a national port, while the service of the port has been steadily expanded and its value thereby enhanced; and

WHEREAS the Halifax Harbour Commissioners have found it necessary to greatly enlarge the facilities of the Port of Halifax by constructing a large and modern pier and transit sheds thereon to accommodate the increased traffic that has been developing at the Port of Halifax in recent years; and

WHEREAS the said Pier "B" has been constructed by the Halifax Harbour Commissioners and with the authority and approval of the Government of Canada, and such construction of the said Pier "B" is construed by this Council as evidence of the Government's estimate of the value of the Port of Halifax as a great national port; and

WHEREAS it seems desirable and appropriate that the sentiment and opinion of the citizens of Halifax be suitably expressed and recorded; and

December 6th, 1934.

WHEREAS the Prime Minister of Canada, and two of his colleagues in the Government of Canada, the Honourable Minister of Finance and the Honourable the Minister of Marine, are expected to participate in the ceremonies attending the inauguration of the said Pier "B" as a Halifax port facility; and

WHEREAS this Council is the official body representative of the citizens of the City of Halifax; therefore

BE IT RESOLVED that this Council of the City of Halifax, in special meeting do hereby express and record on behalf of the citizens represented by this body, the cordial sense of appreciation of all citizens of the City of Halifax in respect to the great service rendered to the City of Halifax and the citizens thereof by the Government of Canada in authorizing and approving the construction of Pier "B"; and by the Halifax Harbour Commissioners in their successful conduct of port business and in arranging for the construction of the said Pier "B"; and

BE IT FURTHER RESOLVED that this Council hereby express on behalf of the citizens of the City of Halifax their appreciation of the honor conferred upon the City of Halifax and its citizens by the Prime Minister of Canada, the Minister of Finance and the Minister of Marine, in visiting the City of Halifax for the purpose of participating in the formal inauguration of Pier "B" as a port facility; and

BE IT FURTHER RESOLVED that a copy of this resolution be presented by the Mayor on December tenth, next, to the Right Honourable R. B. Bennett, as representative of the Government of Canada, and that a copy also be presented by the Mayor at the same time to J. L. Hetherington, Esquire, Chairman of the Halifax Harbour Commissioners.

Moved by Alderman Doyle, seconded by Alderman Miller and passed.

UNEMPLOYMENT RELIEF WORK - SEWERS

Read report of the Committee on Works and City Engineer re unemployment relief work on sewers.

December 6th, 1934.

November 30th, 1934.

His Worship the Mayor,

Sir:-

In the schedule of work approved by the Unemployment Relief Committee certain sewers were recommended as part of the work to be done. The City Charter provides that sewers shall be built only upon the order of the Council on the recommendation of the Committee on Works after a report from the Engineer. Last year a certain number of sewers on the schedule were recommended by the Committee and passed by Council.

It is recommended that the following sewers be ordered to be constructed as funds are available.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Length</u>	<u>Est. Cost</u>
Rector Rosemead Ave.	Agricola	Rosemead Ave.	200 ft.	\$1,115.40
Vestry	Rector	Northerly 430'	430 "	2,488.20
Phillips	Rosemead	Highland Ave.	210 "	1,183.60
Leppert	Chebucto Rd.	Leppert	240 "	1,262.00
	Phillips	Mumford Rd.	450 "	3,022.00

It is also recommended that the water pipe be extended on Rector Street, Rosemead Avenue, Vestry Street and a portion of Leppert Street.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 5th, 1934.

The City Council.

Gentlemen:-

The Committee on Works recommend that the attached report of the City Engineer be adopted and that sewers be ordered to be constructed as funds are available under the schedule of work approved by the Unemployment Relief Committee on the following streets:-

Rector St.  
Rosemead Ave.  
Vestry St.  
Phillips St.  
Leppert St.

Also that the water pipe be extended on Rector Street, Rosemead Avenue, Vestry Street and a portion of Leppert Street.

E. J. Cragg,  
MAYOR AND CHAIRMAN.



December 6th, 1934.

Moved by Alderman Gates, seconded by  
Alderman Donovan that the report be adopted.

Motion passed.

SURVEY-ANALYSIS

Read report of the Finance Committee  
covering survey-analysis.

CITY OF HALIFAX

HALIFAX, NOVA SCOTIA

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Halifax, N.S. October 30th, 1934.

His Worship the Mayor and  
Members of the City Council,  
City of Halifax,  
HALIFAX, N.S.

Dear Sirs:-

Under authority from the City Clerk by letter dated August 17th, 1934, we have made a survey of the accounting system in operation at the City Hall in Departments as hereinafter enumerated. Copy of our instructions reads as follows:-

"CITY CLERK'S OFFICE  
HALIFAX

August 17th, 1934.

Mr. F. A. Nightingale, C.A.  
and Mr. T. Harold Johnson, C.A.  
Halifax, N.S.

Dear Sirs,

I am directed by the Chairman of the Committee of Finance to advise that you have been selected by the Finance Committee at a meeting held August 15th, to undertake a survey-analysis of the accounting system of the City.

You are authorized to report to Council through the Committee on Finance any recommendations you may consider advisable to make in connection with such system, with the end in view of effecting a general improvement. You are also asked to report to the Council through the Committee on Finance, your views on, and the practicability of effecting changes in the system, as relating to:

- (a) centralizing the revenue of the city in one department, and
- (b) installing a ledger system in the collector's office in order that accounts rendered to taxpayers monthly or periodically will include all unpaid charges regardless of the service, the term of payment or the variation in the period of the lien.

In any recommendations you may make in connection with the special items marked (a) and (b), will you please describe in detail the steps required to bring such changes about, in order that, if and when they become effective, your report will enable the departments to institute such changes without undue difficulty. At the same time the City will require to know your estimate of the immediate cost of such changes, inclusive of books of account and mechanized records, as well as the annual cost, consisting of maintenance and salaries for additional staff.

You will be advised later should the Finance Committee require you to undertake further work in connection with this survey-analysis.

The City Auditor and other officials will give you every assistance, and it is requested that you communicate with the Auditor in order that your survey will commence as early as you can arrange it.

Yours truly,

(Signed) H. E. Powell".

We wish to point out that our investigation in no way can be construed as an audit. We have not been requested to make an examination of any records from an auditing point of view.

Our terms of reference are confined primarily with the system of accounts and their adequacy. If we express opinions that are deemed to be outside our strict authority, it is because we cannot help observing a general trend or tendency. At the same time, if we have found that a question of policy is involved which as a result affects the accounting system, we should be neglectful if we did not bring such matter to your attention.

We attach hereto our recommendations as to the improvement of the accounting system, first dealing briefly with the system at present in use in each Department.

In answer to the specific questions set out in our directions, we report as follows:-

- (a) As to centralizing the revenues of the City in one Department our answer is: In our opinion the revenue of the City can be centralized in one office.

We would recommend that facilities be provided for an additional Cashier to receive all the sundry revenues now being received by Departments other than the City Collector's Department. This recommendation does not mean that cash tendered at any outside Civic Institution could be refused.

- (b) As to the question of installing a ledger system in the Collector's Office so that accounts rendered to taxpayers may include all their unpaid charges, our answer is that the bringing about of such a change can effectively be made, is imperative, and should have been undertaken years ago.

We would further recommend that the City organize an Accounting Department, the said Department to perform all the account-keeping pertaining to the City.

The system in use dealing with expenditure in departments is on the whole quite satisfactory. Our comments and criticism largely deal therefore with the control of revenue and the handling of accounts relating thereto. We would point out that the accounting records maintained by the Audit Department, which include the Voucher Register (Accounts Payable), Appropriation Ledger and General Ledger, are not checked from an independent source.

Details relating to our recommendations are set out in the following pages under Departmental headings.

Should there be any further information on these or other matters required, we shall be pleased to furnish Council with same.

Respectfully submitted.

(Signed) F. A. Nightingale.

(Signed) T. Harold Johnson.

CHARTERED ACCOUNTANTS.



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Should there be any further information on these or other matters required, we shall be pleased to furnish Council with same.

Respectfully submitted.

(Signed) F. A. Nightingale.

(Signed) T. Harold Johnson.

CHARTERED ACCOUNTANTS.

DETAILED REPORT OF OUR INVESTIGATION AND RECOMMENDATIONS

We have visited the following Departments and Offices of the City:-

At City Hall:

City Assessor  
City Collector  
City Engineer  
City Works  
City Clerk  
Police Department  
Electrician and Fire Alarm System  
City Library  
City Health Board  
Halifax Housing Commission  
City Solicitor  
City Treasurer  
City Auditor

Outside Departments:

City Field, Store and Cost Office  
City Field, Water Department  
City Baths  
City Home  
City Tuberculosis Hospital  
City Isolation Hospital  
City Prison  
Camp Hill Cemetery  
Fire Department  
Point Pleasant Park  
Public Gardens and other Parks

We have not included in this survey the following Departments:-

School Board  
Exhibition Commission

ASSESSOR'S OFFICE:

System now in use.

The regular routine of assessing and entry into records has been gone into by us and we have followed the steps leading up to the preparation of the Assessment Roll, which is used as a basis for striking the rate for the next fiscal year. These Assessment Rolls are contained in three specially prepared binders. When completed they are certified as required by law and turned over to the Collector. The keys of the binders are retained by the Chief Assessor. The Rolls are arranged in rotation of streets. Although the Collector requires the information under the heading of individuals, it has been more convenient for the Assessor to arrange the Rolls as at present. This office take care of the preparation and mailing of assessment notices to all taxpayers prior to December 31st in each year.

When the tax rate has been ascertained the Assessment Rolls are extended and proved and the bills are prepared and mailed to the taxpayers not later than May 1st.

An index of taxpayers is also prepared, which is handed to the City Collector to enable him to make a record in alphabetical order.

The Assessor also prepares supplementary sheets showing the value of all property bought in by tax sale from which rental is received; also value of Government property.

Special assessments are prepared as occasion demands.

The Assessment Office takes care also of the mailing of notices to employers in respect to Poll Tax and the final preparation of the Poll Tax Register and the mailing out of Poll Tax bills.

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(Assessor's Office continued)

Comment:

The Assessor's Office so far as system is concerned is, in our opinion, carefully conducted and efficiently operated. We believe, however, that some time-saving can be effected in the preparation of the Assessment Roll, Poll Tax Rolls, Tax Bills and Poll Tax Bills by the use of machine methods and by the use of addressograph plates prepared in advance.

We would recommend the following:-

- (a) The Street Books to be redrafted to extend the totals of assessments.
- (b) The assessment notices be prepared in duplicate.
- (c) The duplicate copy of assessment notices be filed alphabetically.
- (d) The total of Street Books and duplicate assessment notices be proved showing the total assessment value.
- (e) The Tax Rate struck from such total.
- (f) The Assessment Roll be written up alphabetically from duplicate assessment notices, extended and proven and at the same time the tax bill prepared. This to be performed by one machine operation.

An addressograph in this Department will facilitate the addressing of the assessment notices and duplicate tax bill (4 copies) and Assessment Roll.

All the above recommendations will involve the use of an accounting machine and addressograph. The advantages of such equipment are manifold.

- (a) The mathematical accuracy in preparing Roll and tax bills.



(Assessor's Office continued)

- (b) The saving of time in preparing duplicate Tax Roll (now prepared by Collector's Department)
- (c) The automatic proof of totals.
- (d) The labor saving in setting up name and address on assessment notices, tax bills and Assessment Rolls.
- (e) The Assessment Roll and ~~tax~~ bill are automatically prepared - thus eliminating possibility of discrepancy between the Assessment Roll and tax bill.

We also recommend that the Poll Tax Rolls and bills be prepared by machine methods.

CITY COLLECTOR'S OFFICE:

System now in use.

On receipt of the three Assessment Rolls from the Assessor, the Collector has to prepare Rolls in alphabetical order. This is done each year and fills two large bound Ledgers. These "Name" Ledgers are used as memorandum and reference record. They are not adjusted to the accounting records. They are used, however, for the purpose of preparing voters' lists. The Engineer's Department also files with the Collector, charges for Betterments, such as sidewalks, sewers, paving, street oiling, trees, etc. at irregular intervals.

The Assessment Rolls are used by the Collector's Department as a basis for Ledger records. No year can be closed until all items contained therein are paid, cancelled or written off. The result of this is obvious - the Collector must maintain for immediate and ready reference all Assessment Rolls containing unpaid items.

In addition to the Assessment Rolls and "Name" Ledgers above enumerated, the Collector maintains for the collection of accounts the following Ledgers originally opened from lists submitted from time to time by the Engineer's Department for Betterments.

- 3 Paving Ledgers
- 5 Sidewalk Ledgers
- 5 Oiling Ledgers
- 2 Grading Ledgers
- 3 Sewerage Ledgers
- 1 Tree Planting Ledger
- 1 Health Rules Ledger

A total of 20 Ledgers of different sizes and form.

Besides all this, the Collector maintains a card system arranged in "street" order, indicating thereon the Taxes, Betterments, etc. incurred and presumably the position of the account, not in figures, but whether certain charges are paid or not paid. This

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(Collector's Office continued)

record, while valuable under the present cumbersome system, cannot be, and is not in practice, accepted as a final indication of a taxpayer's account and is only used by the Collector as a memorandum checking medium.

When it is necessary to prepare a complete bill containing all encumbrances against a particular taxpayer or property, considerably labor and time is involved to be reasonably sure that all items have been located. First, the name and the location of the property are ascertained. Reference is then made to the card records. The card is presumed to show the condition of the taxpayer's account in relation to that particular property for a number of years back, but the Collector does not put absolute faith in this record. He refers back to the Assessment Rolls for a number of years to see that the taxes are paid or otherwise. Reference is also made to the "Name" Ledgers as a further checking medium. It is possible that the current year's taxes may be paid and certain arrears left unpaid. A search is also necessary in the Betterments Ledgers.

Under Sections 562 and 600 of the City Charter, the Collector is required to furnish Council annually with lists of the standing of accounts in respect to Paving and Sewers respectively. We understand this is not being done.

The system of dealing with cash in the Collector's office is briefly as follows:-

The taxpayer presents his bill with the remittance. The Cashier takes the bill, records same through the Cash Register so that the impression of payment, including discount or interest, is automatically printed on both original and copy. The taxpayer is given one copy and one copy is retained. The copy so retained is later entered into one of four cash sheets, as follows:-

- Current Taxes
- Tax Arrears
- Water Department
- Local Improvements (Betterments)

(Collector's Office continued)

From the cash sheet the amount so paid is marked on the Assessment Roll, that is, the Roll pertaining to the year of the tax, by a rubber date stamp or if a part payment, by the use of indelible pencil of the amount and date. Then another clerk enters the said payment into the "Name" Ledger at a convenient time and the memo card relating to the property as referred to above is marked "1934 Taxes Paid" without any amount being inserted.

We have inquired regarding checking of verification of these postings and are advised that the checking is done by clerks other than the posting clerk, but that such check is not up to date owing to pressure of work. Check marks are evident on the cash sheets, but the Ledgers do not appear to have any marks indicating that the postings are checked. We understand that the Audit Office does not check any of the accounts in the Collector's Office at all. They devote their attention only to the verification of cash as recorded by the Register and follow the transfer of cash to the City Treasurer.

Ledgers are not balanced or reconciled with the Control Accounts as maintained by the Audit Department.

Most of the Collector's time is taken up in making a search and reasonably satisfying himself of the accuracy of statements that are mailed or delivered to taxpayers as required.

The handling of the Water Accounts by the Cashier does not present any problem. The Cashier turns over the copies of the bills to the Water Department for posting.

The principal weaknesses in the Collector's Office are:-



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(Collector's Office continued)

- (a) The Assessment Rolls are only finalized when all taxes are paid in full or written off, which means that many years' Rolls have to be kept open for reference.
- (b) No consolidation of taxpayers' accounts except that which is noted on card memoranda.
- (c) The large number of Ledgers not forming any continuity.
- (d) Failure to balance the accounts against the controls, so that it is unknown at the present time if the uncollected taxes as shown in the published Balance Sheet of the City can be substantiated.

Note: The figures as shown in the balance Sheet of the City are taken from the Auditor's Control Accounts.

- (e) The posting of cash credits by rubber stamp.
- (f) The lack of checking by the Audit Department.
- (g) The valuable time lost in verification of a taxpayer's account.
- (h) The ever present possibility of error - Accounts incorrectly credited or stamped as paid erroneously.
- (i) The loss of efficiency by the Collector and his staff by not having before him a consolidated account of each taxpayer which he can accept as correct.

POLL TAX:

As referred to under the Assessor's Office, the

(Collector's Office continued)

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Poll Tax Officer receives from the Assessor a Register containing the record of Poll Taxes due for the current year. Names are added to this record from information furnished by the Assessor. No items are struck off without the concurrence of the Assessor. As payments are made the item paid is stamped with a rubber date stamp. Installment payments are entered opposite the name, but the present form does not lend itself readily to the entry of instalment payments.

No audit appears to be made against this record and accounts could be marked "Paid" which might not be in accordance with the facts.

Comment:

Under our proposed change in system, the Collector's Office would not be called upon to keep the accounts. It will be necessary, however, through the Accounting Department to maintain a "Current" Ledger, which is the Roll furnished by the Assessor's Office in alphabetical order, posting thereto the cash credits by machine or other posting and taking frequently a Trial Balance, the Ledger being controlled in convenient sections. Unpaid items at end of fiscal year to be transferred to a Tax Arrears Ledger.

This Tax Arrears Ledger (which would be a new record) would have to be opened, bringing forward balances from lists of arrears prepared in advance. The Ledger sheets could be made of convenient size to allow of memoranda respecting arrears protected by lien.

We believe also that the Betterments should be set up in separate Ledgers, using three classifications, namely, Sewers, Pavements & Sidewalks and Sundries, the latter to include street oiling, grading, trees, etc., alphabetically arranged, Ledger cards being of different colors.

The Tax Arrears and Betterments Ledgers

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(Collector's Office continued)

should be conveniently divided for control purposes, but the Accounting Department will have controlling accounts by individual years for uncollected taxes and Betterments, according to the period and class, as may be necessary.

The changes suggested in the Collector's Office will bring about -

Consolidation of all arrears of a taxpayer in one account.

Consolidation of all Betterments and Sundries in one account.

Arrangement of accounts in alphabetical order with a Master Account where necessary; that is, a taxpayer owning many properties, with a Master Account indicating total indebtedness.

The daily or periodical balancing of accounts with the Control Accounts.

The advantages of such changes will result in:-

- (a) Dispensing with the constant use of many Ledgers and Assessment Rolls that at present fill the desks.
- (b) The saving of valuable time in preparing statements.
- (c) The greater service to taxpayers, that is, on an application for a statement of taxes it can be prepared without undue delay and accurately.
- (d) The decided advantage to the Collector in having before him at all times a complete statement of taxpayers' accounts which can be accepted by him as correct.

(Collector's Office continued)

- (e) The more efficient recording of the payments made as against posting by use of rubber stamp and pencil entries.

The putting into effect of such changes as we are recommending will undoubtedly entail a considerable amount of preliminary work. When the independent audit was made in 1923 and 1924, control accounts were set up for the Uncollected Taxes and Betterments. It was never intended that the Assessment Rolls and Ledgers should be operated without a frequent proof of the outstanding balances and while your Auditor has pointed out in his Annual Reports that he has not been furnished with such proof from the Collector, we feel that there should have been some central authority who should have instituted a programme for the carrying out of such work and provided a system for frequent verification and to have seen to it that control in this very important Department was adequate. Much of the work, therefore, that will be required under our recommendation should have been undertaken years ago.

We are of the opinion that lists of balances when prepared will show a variation with the Control Accounts kept by the Audit Department. It is quite true that sufficient Reserves exist to take care of shrinkage in older Taxes, but such Reserves were primarily intended to provide for Taxes that could not ultimately be collected from the taxpayer; whereas in this particular case it is more than likely that these Reserves will be called upon as a result of faulty bookkeeping over a period of years. The Collector's Department, due to inefficient control, should be audited.

It is our opinion that if a proper staff is gathered under good supervision, balances could be extracted from all Assessment Rolls and Ledgers, so that all uncollected accounts of Taxes and Betterments in the Collector's Office could be put into active control and the consolidated accounts be in readiness at the beginning of your next fiscal year, May 1st, 1935.



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(Collector's Office continued)

The Taxes outstanding between 1908 and 1925, which are now carried in a separate category in the City's accounts, should be listed, investigated and submitted to Council for their decision as to their ultimate fate. Many of these accounts, we understand, are now uncollectible and need not encumber the proposed new consolidated Tax Arrears Ledger.

The form used at present for Poll Taxes is inadequate in that proper columns are not printed to take care of the payments of the taxes. With the use of several more columns, payments on the installment plan can be posted. Control of these Ledgers should be established and detailed postings checked.

WATER DEPARTMENT:

System now in use.

This Department, being a Public Utility, is kept separate in the financial accounts of the City.

We have already referred to the handling of cash from Water Rates, which at present is being taken care of through the Cashier in the Collector's Office. There are seven Water Ledgers, one for each Ward, and a special Ledger containing Government and sundry charges. One Ledger is balanced every two months, so that the whole series is covered once a year. These totals are proved with the Control Accounts maintained by the Audit Department.

Bills are rendered in April for meter rates, pipe rates and any special charges and in October for meter rates only. Government bills are sent out monthly. These include meter and pipe rates. When the pipe rates are charged, the Ledger records are checked with the Assessment Rolls for any changes that should be noted.

Notices showing arrears are sent out semi-annually and advertisements appear respecting the turning off of water if payment is not made.

Meters are read monthly and recorded in registers at the City Hall, although the billing is but twice a year.

An addressograph is used for setting up the bills, running between 12,000 and 13,000 bills half-yearly, which are mailed out.

The system in respect to the above matters appears to be carried out in a satisfactory manner.

Other work performed by the Water Department includes connections for new services, testing of meters on request and the preparation of duplicate bills as may be required.

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(Water Department continued)

Revenue received by the Clerk of Works relating to the Water Department includes charges for new services, details of which are furnished from cost data supplied from the City Field; also deposits in connection with private work undertaken by this Department.

During our investigation into the system used for the handling of such Deposits, we requested information as to the liability for outstanding Deposits. We were told there was practically nothing due, although according to the Financial Statement of May 1st, 1933, the Accounts Payable were stated at \$9,550.20, the most of which related to Water Maintenance Deposits. This liability as shown on the City's Financial Statement was practically non-existent. Items over a period of years have been credited to this account, but not cleared properly when the work was performed. The system used is somewhat as follows:-

The Engineer's Department makes an estimate of the cost of the work to be performed. The applicant makes a deposit for this work and the amount is credited to the Water Maintenance Deposit Account. The Work is then undertaken and the cost is furnished from the City Field based on the material used, the labor as taken from the payrolls, and a 10% overhead charge. If the amount collected is in excess of the actual cost a refund is made to the applicant or vice versa. We found that no clearance had been made of the 10% overhead at all and in many cases the material used had not been charged against this Deposit Account. The Audit Department have now analysed the account, crediting Water Capital and General Reserve with the adjustment.

In regard to payrolls in the Water Department, these are built up from the daily cards turned in by the Foremen at the City Field.

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(Water Department continued)

Comments and Recommendations - Water Ledgers.

We recommend the installation of a proper billing system for work performed under Water Maintenance Deposits and such other sundry charges as may be necessary.

The present books for recording meter readings can be carried one step further and the calculation of the charge made on this record, which would form the basis for the making of the bill and the posting to the Ledger.

It is noted that no charge for water is made against the consumption in the City Hall. The Hall should be metered and the Water Department given the credit for a fair rate, as if it were an outside Institution.

We approve of the present system of collection of Water Rates by the Cashier.

The Works Department receives certain revenue as follows:-

- Street Deposits
- Encroachments Rentals
- Sundry Rentals
- Charges for Illuminated Signs
- Market Revenue
- Bath-house Revenue
- Sewer Pipe and Junctions

The system in use for recording sundry charges is more or less by way of memoranda. The Ledger is in poor shape. Control, however, is maintained by the preparation monthly of a detailed list of outstanding accounts showing the balances at the beginning of the month, the charges or credits during the month and the final column showing the present balances. The cash received from the above sources is deposited daily with the Treasurer.

In connection with Market revenue, the Marker Clerk makes the collections, using temporary receipts. These copies are turned in to the Clerk of Works, who issues an official receipt.

At the bath-house an official from the Works Department collects the revenue from time to time, giving a receipt therefor. It is suggested that the receipt furnished by this official should be on a temporary form as is the case of the Market Clerk.

A Cash Book is maintained by the Clerk of Works and receipts issued for all items. Copies of same are filed with the Audit Department.

Payrolls are prepared as in the Water Department from daily time cards sent in by the Foremen.

The store-keeper at the City Field furnishes the Clerk of Works with a record of material that has been used during that month for services other than the service for which the material was originally



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(Works Department continued)

purchased. This requires the preparation of certain Journal entries to effect the correct distribution.

The Street Deposits Account is maintained similarly to Water Maintenance Deposit Account. The excess credit balance has been analysed by the Audit Department and adjusting entries made as at April 30th, 1934.

The Clerk receives tenders for supplies and work as advertised by the City Engineer. The Clerk also keeps a record of the Minutes of the Committee on Works and correspondence and reports in relation thereto.

Comment:

It is noted that while extensions and additions to the payroll are checked by the Audit Department, there does not appear to be a check of these cards to the payroll.

It is also noted that from time to time the streets payroll includes work properly chargeable to the Water Department. This is later analyzed and charged to the Water Department. There should be no difficulty in making the adjustment at the time the payroll is prepared. When work is performed by the Streets Department for the Water Department, there should be an immediate reimbursing of the payroll amount and the Workmen's Compensation would thus be equitably adjusted.

As pointed out, the Works Department at present receives considerable cash from rentals, leases, deposits for work, etc. There is a tendency in the Works Office to keep memoranda of charges which should go through a billing system and be posted to an Accounts Receivable Ledger.

Recommendation:

We strongly recommend that:

- (a) All revenue from this Department be received by Cashier.
- (b) The Cash Book be dispensed with.

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(Works Department continued)

- (c) A proper billing system for sundry charges be installed.
- (d) Payroll subdivisions be more completely analyzed..
- (e) Payroll time cards tested periodically.

CITY FIELD:

The store-keeper at the City Field keeps a perpetual inventory record (quantity only) of stores both of the Works and Water Departments. He only assumes responsibility for the stock of the Works Department. The stock of the Water Department is theoretically under the control of the City Storekeeper, but actually is under the control of the Water Superintendent.

A Cost Clerk at the City Field maintains cost data in respect to the operation of the various pieces of equipment and of the work generally carried on by the Works Department. This also includes the costing of capital expenditure in respect to sidewalks, paving, etc.

The records of the City Field and reports terminate December 31st of each year. This enables the Engineer to have the statistics before him in preparing the estimates for the next fiscal year of the City.

The Water Department at the City Field looks after the repairs of water meters and general maintenance of the mains and service, including connections to properties. Cost data is prepared by their own staff based on material used and payroll.

On examination of "Meter Complaint Book" it is noted that meter repairs were considerably behind. This condition may result in loss of revenue to the City for the reason that actual readings cannot be obtained, the Water Department office billing the consumer at an average consumption based on previous records.

The garage looks after the repairs of rolling stock of the City and all necessary work relating to trucks and cars.

The gasoline tank at the Field is used for all purposes, the record being made upon a daily card and from which distribution is made to all Departments involved.

(City Field continued)

Comments and Recommendations:

All stock at the City Field should be under the control of one store-keeper and if it is found necessary the storage facilities should be re-arranged so that the stock under his control will be properly protected. Stock that is purchased for new construction should be kept separate from stock purchased for maintenance and at the end of the fiscal year any construction stock on hand should be inventoried for the purpose of the City's Financial Statement.

Inter-office correspondence between Departments should be on stationery printed for that purpose. It is particularly noted that correspondence from the Field to the City Hall is done on blank paper and that work performed for which billings are required is recorded on sheets of paper of unequal size. Proper bill forms should be provided.

Very valuable records at the City Field, particularly in the Water Department, are not protected from fire or loss as no safe or vault is available.

For further particulars on City Field operations refer to report re Engineer's Department.

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ENGINEER'S DEPARTMENT:

Practically the only revenue received by the Engineer's Department represents deposits for the opening of streets. A record is maintained of this deposit, the amount being refunded by the Treasurer at the completion of the work on application to the Engineer, unless some expense has been incurred chargeable to the party making the deposit.

This Department prepares varying types of charges, which are submitted to the Collector for billing to abutters, such as sewers, sidewalks, paving and street oiling, etc. These records are built up from cost data furnished by the Cost Clerk at the City Field and from contracts and such other costs as are maintained or prepared by the Engineers.

The Engineer has charge of the Works and Water Departments and supervises all work in respect to the maintenance of streets and the Water Works. He and his staff direct new construction and the drawing of plans relating thereto. Expenditures of the Clerk of Works, including the Water Accounts, must receive the approval of the Engineer.

Comments and Recommendations:

Cost records of sidewalks, etc. do not include any proportion of salaries of permanent officials. The costs, however, are not reconciled to the accounting records of the City. It should be possible to have these costs proved against the financial records for each particular piece of new construction. At the present time the abutters may be overcharged or undercharged, depending upon the accuracy of the cost data.

Costs at the City Field are also maintained for the operation of equipment and other maintenance in connection with the cleaning of streets and other services. It may not be practical to reconcile these costs with the accounting records kept at the City Hall, but we do think that in respect to capital expenditure that such reconciliation is advisable.



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(Engineer's Department continued)

It is noted that there is considerable delay at times between the actual completion of Betterment work and the filing of charges for collection with the City Collector, thus causing considerable delay in collection.

We recommend that that proportion of the officials' time employed in Capital Expenditure be a charge against such Capital work and the Current Appropriations receive credit therefor.

We also recommend that the cost records as pertaining to Capital Expenditure be in future adjusted to the Accounting System.

CITY CLERK'S OFFICE:

The duties of this office as pertaining to Revenue are as follows:

Collection of Licenses:

i.e. Dogs, Trucks, Motor Hacks,  
Pedlars, Coal Hawkers, Chimney  
Sweeps, Bill Posters, Bill  
Boards, Auctioneers, Junk  
Dealers, Transient Photographers,  
Buyers of old gold.

Collection of Fines and Fees:

Subpoenas  
Bonds (Bail, Peace or Suspended  
Sentence)  
Summonses  
Cemetery Revenue

(a) Re Licenses:

- a. Dog License - Special Receipt and a Tag is used.
- b. Truck License - Special Receipt and a numbered plate.
- c. Motor Hacks or Taxis - A plate and number is given.
- d. Pedlars, Coal Hawkers, Chimney Sweeps, Bill Posters - a number and a badge is given.
- e. Other Licenses - Ordinary receipt is given.

The revenue from Licenses is recorded in a Cash Book.

N.B. A police officer, who is known as License Inspector, is constantly checking up people liable for a License, sending same to City Clerk.

It is noted Licenses due on May 1st may not be collected for some months - thus entailing a certain loss of revenue.

(City Clerk's Office continued)

(b) Re Fines and Fees:

The system in vogue is as follows:

The Clerk of Police Court reports at the end of each session of Police Court to the City Clerk. The Police Court Book, together with the Magistrate's Order Sheet is checked and monies received for Fines and Fees are paid to City Clerk, who initials the Police Court Record. These items are then entered into a Cash Book in the City Clerk's Office.

In some cases by permission of Magistrate, Fines may be paid on time. Such items are recorded in a record known as "Tick Book". Failure to pay Fines means commitment to City Prison. The Clerk of Police Court is the official who follows payment of deferred fines.

The "Tick Book" is carefully written up for the past two years and checked by Audit Department. It is noted, however, that in the years 1928, 1929 and 1930 there are many open entries. These should be verified.

The Governor of the City Prison submits to the Audit Office monthly a list of prisoners committed to gaol.

Fines collected for liquor cases are paid to R.C.M.P. through Treasurer's Office.

A record, "Register of Costs imposed - to be paid to Prosecutor or Witnesses", is kept by the City Clerk. This account corresponds with a similar column in Cash Book. These Fees are now disbursed through the Treasurer's Office. Formerly they were disbursed in cash by the City Clerk. It is noted that the Prosecutor usually signs for Witnesses.

(City Clerk's Office continued)

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(c) Subpoenas:

These are issued at 10¢ each. Certain Collection Agencies are furnished with blank forms. Fees are collected on signature of City Clerk.

Subpoenas are not serially numbered, and Police Subpoenas, etc. are issued free.

(d) Bonds:

Bonds are issued at 50¢ each - not serially numbered.

(e) Summonses:

Issued in duplicate. Numbered when issued and signed by City Clerk. \$1.00 collected. Police Officer serving Summons swears to service on face of Summons. Record is made in Docket Book. Copy of Summons, together with cash, is retained separate from regular receipts. The following morning total of Summonses is rung up in Cash Register.

(f) Cemetery Revenue:

This will be dealt with under heading "Camp Hill Cemetery".

The Clerk maintains a record of all City Court judgments. There was, however, until very recently a lack of finalization of this record with the record of the Clerk of Police Court. For example, a Summons had been issued and a Judgment obtained, a Levy had been made and the Defendant pays the account in full - no record is made in the City Clerk's Office, the money collected being paid to Plaintiff by the Clerk of Police Court, but the City Clerk's Office continues to show the Judgment unsatisfied. This has now been changed and the Police Department returns to the City Clerk execution fully endorsed as to its finalization. This record should be recorded in "Judgment Book", and the Clerk advises same

(City Clerk's Office continued)

will now be done, thus completing the missing link in the chain. The funds, however, are still being paid by the Police Department to Plaintiffs. See report re Police Department. No official City receipt is given to Debtors who pay indebtedness as a result of action taken in the City Court.

The City Clerk certifies on all invoices for payment that same have passed City Council and are in order for the Treasurer to pay.

The system now in use in the City Clerk's Office is of very recent origin and a Cash Register is recording all transactions. All Summonses bear a printed number impressed by Register - without such number the Police must not accept same.

Comments:

All License Fees could be paid to Cashier.

Police Court Fines and Fees could be paid direct to Cashier.

Cemetery Revenue could be paid direct to Cashier.

Subpoenas, Bonds, Summonses and Civil Court Collections should be continued as at present - payment being made to City Clerk.

Recommendations:

(1) We recommend that all Licenses be paid to the City Cashier, who will issue the permits and such plates as may be necessary, the statistical record to be kept by the City Clerk. This recommendation includes the removal of the issue of Bicycle Licenses from the Police Department.

(2) We also recommend that the Police Court Clerk prepare daily a report showing clearly the Fines and Fees collected as indicated by Magistrate's Record, also indicating the Fines to be paid on time. The Police Court Clerk will pay such Fines direct to City Cashier receiving from him an official receipt.



(City Clerk's Office continued)

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The Police Court Clerk will, immediately following payment to the Cashier, file said report with the City Clerk.

The City Clerk to be responsible for the verification of same against the Magistrate's Record and for the recording of any Deferred Fines. The collection of Deferred Fines to be paid to the Cashier.

(3) Payment of Civil Court Collections for Debts differentiates from the regular City Collections inasmuch as they are Trust Funds and whereas the action originates in the City Clerk's Office we believe same should be finalized there. The funds when collected to be transferred to the Treasurer, who should maintain a City Court Trust Fund out of which payments may be disbursed on order from the City Clerk. This fund to be reconciled from time to time against unpaid items as shown in the City Clerk's records.

All documents pertaining to City and Police Courts require the signature of the City Clerk. Documents may be required after office hours. We are of the opinion that better control can be established by confining the operation of the above to the City Clerk's Office. Daily remittances to be made to the Treasurer.

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POLICE DEPARTMENT:

The revenue in this Department consists of the following:-

- Bicycle Licenses
- Receipts from Executions, etc.
- Sundries, consisting of collections for work performed, such as traffic signs for private use, use of police for private functions, etc.

Re Bicycle Licenses: The license plate and a serially numbered permit is issued on payment of the fee of \$1.00. Returns are made to the Treasurer on regular cash forms, stating the serial numbers issued. A copy goes to the Audit Office. The Audit Department had in the past accepted these cash reports without reference to the actual numbers of receipts issued or to the plates outstanding.

Re Payment Executions, Etc. Recently a change in the recording of the detail has been made. The present system is as follows:-

Upon receipt of Summonses from the City Clerk's Office the Assistant City Marshall records same in a "Summons Ledger". Copy of the Summons is, after being served, returned to the City Clerk. When an execution to levy is secured at the City Clerk's Office this execution is entered in the Ledger. When payment is received it is recorded in the Cash Book and is also entered in the Ledger. When payment of levy plus commission and expenses is collected, it is recorded in the Cash Book and posted to the Ledger. The cash received, less the commission and any other expenses, is paid by the Police Department to the Plaintiff. The Plaintiff signs the Cash Book on receipt of the money and the commission goes to the Treasurer on the regular cash receipt form.

The Ledger now in use is satisfactory and records the entire transaction, from the time that Summons is made out to its ultimate conclusion. An

(Police Department continued)

extra column which would show the commission deducted would be very useful.

Recommendations:

We recommend that the Police Department be relieved from the duty of issuing bicycle licenses; issues of same to be made direct by the Cashier as referred to in report of the City Clerk.

We also recommend that all collections under executions to levy as now being carried out by the Police Department or as may be carried out by any other individual delegated for the purpose, be paid direct to the City Clerk. Such monies to be paid in accordance with the system outlined under Civil Court. See Report City Clerk's Office.

Such other cash as has been received by the Police Department should in future go direct to the Cashier. Bills as required could be rendered on proper forms provided for the purpose.

HALIFAX HOUSING COMMISSION:

There are 186 houses under administration operated under the Nova Scotia Housing Act of 1919 and its Amendments. Administration falls under three classifications:-

- (a) Houses under Agreement of Sale in good standing.
- (b) Houses under administration where rentals are collected and applied to the installments.
- (c) Repossessed houses, rented if possible.

Payments as received are recorded in the Cash Book and transferred at the end of the year to Ledger Accounts, when a calculation by Tables of balance of principal and arrears is made.

When repossessed property is resold the Commission attempts as far as possible to increase the monthly installments, so that the new purchaser will have the principal sum repaid over the balance of the original term, but as the time draws shorter this plan will grow almost impossible, as such installments would likely be prohibitive.

No distinction has been made of properties repossessed and which have been resold, to indicate any loss or profit. As a result, all the accounts have been carried forward as if they were bona fide Agreements of Sale, but in arrears.

By an arrangement with the City, a proportion of certain installments is being applied to back taxes.

As at May 1st, 1933, the City has contributed \$35,000.00 towards the payments of amounts due the Province of Nova Scotia.

The balance due the Provincial Government at March 31st last was, according to their statement, \$375,854.70. The Commission's books, which closed

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(Halifax Housing Commission continued)

April 30th last, showed a balance of only \$364,609.38, a difference of \$11,245.32, which, according to the Secretary, is a difference in the calculation of interest, which has not been adjusted or reconciled with the Provincial Government. This appears to be a serious matter and should be immediately investigated. It should not be allowed to remain in abeyance pending final settlement, with the Province. This would simply mean a greater amount of labor and a more expensive task.

The Commission's funds are handled through a Trust Bank Account. The City provides through the estimates a working fund for expenses, which is payable quarterly. Any unexpended balance at the end of the fiscal year is transferred to the Repairs Reserve. Any interest on arrears when secured is not carried into Revenue, but is shown as a Reserve for interest. The Commission pays its own accounts on proper approval of the Commissioners.

Recommendations:

A rearrangement of the accounting system of the Housing Commission should be undertaken, particularly in respect to the houses repossessed, which should be placed in a different classification from those under the Agreement of Sale. It is misleading to show as arrears amounts that are outstanding where properties have been taken back and the ultimate resale is unknown. The advances by the City to meet the payments to the Provincial Government have been treated as contributions by the City. The Housing Commission show the total amount as a liability. We would suggest that this contribution be treated as a Reserve against Losses.

We further recommend that a reconciliation be effected between the accounts of the Provincial Government and the Housing Commission at once. This recommendation was also made by the independent Auditors in 1923 and 1924.



CITY ELECTRICIAN:

This Department operates under an Electric Wiring Ordinance. Revenue is based on fees for permits according to a schedule. Three copies of the permit serially numbered are made out indicating amounts paid, one copy going to the applicant, one to the contractor where the job is being carried on and one to the Audit Office. Cash so collected is deposited daily with the Treasurer on the regular subscribed form.

The City Electrician is a member of the Board of Wiring Examiners. Fees are collected for such examinations and licenses are issued annually for those entitled to perform electrical wiring.

Contractors pay \$25.00 for a license and \$5.00 per year for a renewal of same.

Monthly inspection is made of the City theatres and a monthly fee collected.

The City Electrician has supervision over the lighting of the streets and of the renewal of fixtures (other than lamps).

The contract with the Power Company is based on a certain estimated renewal per lamp, which experience has shown does not amount to such estimate by a considerable margin. An adjustment is made at the end of a three year period. The contract was made in 1925 and rebates have taken place in 1928 and 1931 and one is expected in 1934. This rebate is placed in a separate fund and pro rated over the next ensuing three years, thus making an equitable charge in the City's estimates for street lighting yearly.

Fire Alarm System:

This service is under the direction of the City Electrician and revenue is received from owners of certain fire alarm boxes and from the cleaning of same on request.

Comment:

We recommend no change in the operation of the system in this office.

CAMP HILL CEMETERY:

The revenue from the operation of Camp Hill Cemetery consists of:

- (a) Sale of Lots
- (b) General Care
- (c) Repairs to Graves

The City Clerk issues a special form of receipt for these Collections. Charges are turned in by the Caretaker at the Cemetery for work performed from which bills are made in the City Clerk's office. The books of the Cemetery are kept in the City Clerk's office. In addition to charges coming from the Caretaker, bills are prepared annually for general care of graves and in the case of Trust Funds charges are made for perpetual care. The earnings of each Trust Fund are pooled and proportioned in accordance with capital invested. A complete record is kept showing the standing of each account under perpetual care.

Deeds are given for the sale of lots on specially prepared forms with a counterfoil showing particulars of sale.

At the Cemetery a "Mortuary Record" is kept showing the full details respecting the opening of graves, etc. The Caretaker receives cash at times, which he enters in a Cash Book and turns over to the City Clerk from time to time, who initials the book.

A Day Book is also maintained giving a record of the burials and the location of the lot. A plan of the Cemetery is kept on file and so far as possible the ownership of lots is noted by the Caretaker.

Comments and Recommendations:

The accounting system at City Hall was quite recently revised and appears to be now operating satisfactorily. The supporting records of burials at Camp Hill and ownership of lots, however, are not complete. A card system giving particulars of each lot was built up, we understand, in 1929, but is not now

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(Camp Hill Cemetery continued)

complete. It would appear essential that such record be brought up to date at once. It is also noted that issue of deeds for sale of lots is delayed without any apparent reason.

We further recommend that all cash be paid direct to the Cashier.

CITY HOME:

The City Home operates under the Poor Relief Act.

Revenue consists of :

- (a) The sale of wood.
- (b) Maintenance of patients from other Municipalities and Towns.
- (c) Maintenance of patients who are able to pay.
- (d) Collections from Tuberculosis Hospital patients.
- (e) Collections from Nova Scotia Hospital accounts as charged.
- (f) Collections from Victoria General Hospital patients as charged.
- (g) Old Age Pensions from the Provincial Government.
- (h) Certain other miscellaneous items.

Orders for wood when taken are first entered into a scrap book; slips of paper are then used and handed to the truck driver, who in turn obtains his wood from the man in charge in the Yard and delivers the order. Most of the wood sales are on a C.O.D. basis, but occasionally a charge is made. A record book is maintained showing all transactions.

An affidavit file is maintained showing the depositions taken of the settlements and ability of inmates or patients to pay. Ledger accounts are kept under the following headings, balances being supported by monthly statements submitted to the Audit Office.

Tuberculosis Hospital Accounts  
Nova Scotia Hospital Accounts  
Victoria General Hospital Accounts  
Maintenance City Home  
Wood Accounts  
Sundry Accounts Receivable

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(City Home continued)

These accounts are at present maintained in a Ledger with the exception of the Victoria General Hospital accounts, which are kept in a Ledger of its own with Cash Book to correspond.

Old Age Pensions checks are received from the Government at the rate of \$13.00 per person. These checks, supported by a list, are turned over to the Treasurer after verification. In addition to the \$13.00 checks each pensioner receives a personal check for \$2.00 per month. These checks are cashed by the Superintendent out of the Petty Cash Fund.

A distribution record is used indicating the stores used by inmates, Superintendent's house and staff. A record is also kept of the stock of various kinds on hand at the beginning of the month, the purchases during the month and the balance on hand at the end of the month. Stores of clothing and drygoods are kept under the Matron's care and the Superintendent controls stock of men's clothing, including boots and shoes.

A register of index is kept of the inmates at the Home with full details of date of entry or discharge, etc.

Re Tuberculosis Hospital: This Hospital is under the control of the Superintendent of the City Home. The building is connected with the Home by a tunnel and with central heating plant. Collections from paying patients are received at the City Home and affidavit file is maintained showing settlement and ability to pay.

Re Victoria General Hospital Accounts: Patients in the Public wards are billed direct to the City, although the patient receives a bill on his discharge. Full record is kept by the Superintendent of these accounts in the books of the City and copies of bills are handed to a Collector, who makes inquiries as to ability to pay. Accounts are not opened until some payment is received on account. No attempt apparently is being made to collect from Municipalities, accounts which may be a proper charge against them. No official has been delegated to investigate such work and it is believed that much revenue is lost to the City as a result of this failure.

(City Home continued)

It is noted that the Charities Committee submitted to Council at their meeting of January 11th, 1934, a report suggesting that the handling of these accounts be taken away from the City Home and dealt with through the Audit Department. We have recently been asked by the Finance Committee to suggest a method for the handling of Victoria General Hospital accounts, and we shall therefore report on this matter separately.

What has been said in respect to the Victoria General Hospital account might also properly apply to the collection of Nova Scotia Hospital bills.

Comment and Recommendations:

In regard to the sale of wood. The present order system should be amended by the use of serially numbered delivery forms in triplicate, one copy going to the purchaser, another signed by him, which will be returned to be checked against the third copy, all numbers to be accounted for.

The cashing of checks for pensioners should, in our opinion, be arranged by the Treasurer's Office, thus relieving the Superintendent of this detail.

We also recommend that the Petty Cash Fund be reduced to \$50.00.

We further recommend that the accounts of the Victoria General Hospital and the Nova Scotia Hospital be removed from the scope of this Department and taken care of direct from City Hall. Each case to be investigated with a view to securing repayment from other Municipalities when settlement can be established. We shall have a separate report in this matter, but we believe whatever may be said by us respecting Victoria General Hospital accounts will have equal force with Nova Scotia Hospital accounts.

In regard to the Tuberculosis Hospital, as the Board of Health directly deals with matters of the health of the City and manages the Infectious Disease Hospital, it would appear that the operation of the



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(City Home continued)

Tuberculosis Hospital is just another phase of their duties, and should be under the direction of said Board. In expressing the above views we may be going outside our strict authorization, but the accounting system of the City Home should not, in our opinion, have to take into account matters of an outside Institution.

Cash from sale of wood and any other revenue received should be turned over daily to the Cashier, together with delivery slips.