

HERE IS FOOD FOR THOUGHT

A recent study of the financial administration of a city of about 600,000 population showed that, out of 18 cities of comparable rank, the city in question was surpassed in per capita expenditure on education proper by fifteen cities and by only three in expenditure on business overhead. Eleven of the cities spent more on teachers' salaries and only three spent more on salaries of caretakers and other employees.

*What are the facts for
Toronto?*

**These recommendations imply
that**

—Continued.

- 11 Time is now wasted in issuing individual salary cheques to officials.
- 12 Salary lists are now made up and checked and initialled by the same official.
- 13 Four hundred signatures now do the work of one.
- 14 The same official now makes up the pay-rolls and pays wages.
- 15 Now such signatures are not always required.
- 16 Now such advances are sometimes made without proper authority.
- 17 Supplies may now be bought without proper authority.
- 18 Costs of individual schools and activities are not produced by the present accounts.
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- 21 There is at present insufficient stores control.
- 21 The Superannuation Fund is not now kept distinct from the general funds.