

EFFECTIVE CITIZEN CO-OPERATION

WHAT IS EVERYBODY'S BUSINESS SHOULD
BE EACH BODY'S BUSINESS

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The city ordered and paid for a report on accounting procedure. It was sent to Mayor Hocken and the Board of Control 22nd December, 1914.

*Is it to be treated as
waste paper
ancient history
or*

*the work of men who know what
they are talking about?*

It has taken a year and a half not to reorganize the Fire Department. How long will it take to get action on the accounting report?

Accounting problems, unlike unemployment problems, are not helped by snow storms.

CITY AUDITING—Story No. 3

**The City Auditor has stated
how much space he
needs.**

**With the heads of two other
departments, he has stated
the city's accounting needs.**

When the city gives him the needed space and acts upon the accounting report, the City Auditor will be able to say exactly just what accounting assistance he will need.

This he should have.

What Other Cities Spend on Auditing

is no criterion of what Toronto should spend. Only one familiar with the details of Toronto's accounting system could make an accurate estimate.

The table below is submitted for what it is worth:

CITY	Official Title	Duties, etc.	Expenditure for Department	Total Capital and Current Expenditure of City****
Cincinnati	Auditor	See p. 703 Annual Reports of City 1913	1911-\$40,300	1913-\$12,922,783 Schools not included
			1912-\$41,892	
			1913-\$45,737	
			1914-\$45,737*	
Cleveland	City Auditor**	See p. 15 Auditor's Report for 1913	1913-\$53,046	1913-\$20,315,433 Schools not included
Detroit	Controller	Department includes Deputy Controller, Auditor, etc.	1913-\$27,269	1913-\$16,391,030 Schools included
			1914- No figures on hand	
			1915-\$29,100*	
St. Louis	Auditor	See p. 213 Civic Survey of St. Louis	1912-13-\$24,919	1913-14-\$18,336,579 Schools not included
			1913-14-\$26,141***	
			1914-15-\$28,820*	
Toronto	City Auditor	See p. 38 Civic Survey Report, also Auditor's Report 1913	1913-\$ 8,894	1913-\$24,850,222 Schools included
			1914-\$10,750*	

NOTES—

* Appropriation.

** Since 1st January 1914 organization is different. They now have Finance Director, Commissioner of Accounts, etc.

*** Installing new Accounting System 1913-1914—Special Expenditure \$5,465.

**** Estimated in some cases as accounts are not kept on revenue-expenditure but a receipts-disbursements basis.