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BY-LAW NUMBER 816

BEING A BY/LAW for the City of North Bay for the appointment of an Accountant and Treasurer for the City of North Bay; and for the purpose of defining the duties of the said Accountant and Treasurer of the said City of North Bay.

WHEREAS the City of North Bay has appointed JAMES A. SMITH, Accountant and Treasurer of the said City of North Bay, upon the terms and conditions and for the consideration hereinafter mentioned, and upon the performance of the duties hereinafter defined.

THEREFORE THE MUNICIPAL COUNCIL OF THE CITY OF NORTH BAY ENACTS AS FOLLOWS :-

- (1) James A. Smith is hereby appointed Accountant and Treasurer of the said City of North Bay at a salary of Twenty-Four Hundred (\$2,400.00) Dollars per year to be paid semi monthly at the rate of Two Hundred Dollars (\$200.00) per month.
- (2) The said James A. Smith shall perform all the duties the said Treasurer is required to perform under the terms of the Municipal Act.
- (3) The said James A. Smith is further to act as Accountant for the said City of North Bay and assume full responsibility in connection with the accounting in all the departments of the said City of North Bay, which is to include the records now kept by the assistant to the Engineer, and no bookkeeping of any kind is to be carried on by any of the officials of the City except the stores-keeper, who is to keep a stock ledger account, except in so far as they may be authorized by By-law or Statute or as they may from time to time be further instructed by Council. The said Accountant and Treasurer is to keep:-
 - (a) All records or cash receipts and payments.
 - (b) He is to submit a monthly statement of cash receipts and payments to the Council and whatever other entries may be necessary to bring the books into accord with the Auditor's Report.
 - (c) Attend to the distribution of all accounts and the making up of all the accounts pay list, which is to be submitted to Council for authority to pay.
 - (d) Look after payrolls distribution, and the submission of the semi-monthly salaries and labour payrolls to the Council for authority to pay and also do the actual paying of the laborers.
 - (e) The keeping of the records showing the actual debts incurred by the Corporation, irrespective as to whether they have been paid or not, likewise the actual accounts due to the Corporation, irrespective as to whether they have been collected or not, also show what firms, companies or individuals, the accounts refer to.
 - (f) The recording of all accounts on the books in such a manner as to show the detailed costs of all capital expenditures, which are to be liquidated by Debentures, so that such information will be available to the Engineer and the Council when making up the special assessments.
 - (g) The submission of detailed expenditures and revenue statements or other data, whenever requested by the Council. Such statement to show the amount of the appropriations, over ~~and~~ or under-expended balances monthly.

(h) The writing up of the general ledger from the cash book; the preparation of monthly trial balances, covering both the general ledger as now kept by the treasurer, and the costs and other accounting data records, must be strictly adhered to.

(i) The Stores-keeper to report to the Accountant and material from stores to be given out only by proper requisition form referring to work order. Stores charge on one hand to pass to account and labour charges, and on the other hand to pass to account for consolidation.

(j) All work done by the City forces for the City to also be on work order and similarly consolidated on to labor and stores charges. These may be consolidated into such accounts as sewer repairs; water repairs, road repairs, sidewalk repairs, etc, but by work order number, will keep track of each individual piece.

(k) Ledger accounts to be opened for all purchases showing by merchants or companies the running account, . These accounts will be subject to trial balance. Accounts will be passed in usual present way. Purchases will be made on order form, and order to be signed by proper individual and initialled by Committee Chairmen upon receipt of goods vouched by stores department, Accounts may be ledgered after comparison with order as to price.

(L) The system installed to be approved by the Finance Committee and the Accountant Treasurer to perform such other duties as the Finance Committee may direct.

(4) This By-law is to come into effect as of October 18th, 1926.

Read in Open Council 1st time October 18, 1926.
Read in Open Council 2nd time October 25, 1926.
Read & Passed in Open Council 3rd time on
OCTOBER 25th, 1926.

H. Bayle
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MAYOR

J. W. Smith
.....
CLERK.