**New Business Regime Which** Marks Beginning of Year to Save Consumers \$30,000 in Twelvemonth, It Is Said.

Today marks the beginning, not only Teday marks the beginning, not only of a new year in the city water depart-ment, but an entirely new business re-sime under which Mayor Rushlight be-lives the city will save at a conserva-tive estimate \$20,000, and water users

clais of the department. Hereafter records,

all purchases will be made on regulai-tion and all requisitions will be turned cessitating 20 ledgers. At the city hall over to the purchasing agent, who will buy everything in wholesale quantities. sumers, necessitating 19 ledgers, and at The saving in this manner, it is esti- the East. Portland branch office there

fected by the establishment of pay stations. Heretofore all bills had to be paid at one of three central offices, and paid at one of three central offices, and it is figured that at least 25,000 water users paid their bills in person. Esti-mating carfare of each person at 10 cents the saving would be just \$30,000. Believing that every one of the 55,000 water users in the city will be inter-ested in knowing just what has been done by way of reorganization, the exinformation of the public:

"On May 3, 1912, the water board of the city of Portland voted to have a new system of accounts devised and installed in all the offices and branches of the water department. The installa-tion of this system is to begin on Jan-uay 1, 1913, and will probably extend over a period of 90 days.

### Learning the Facts.

"A great majority of the citizens are ater consumers, and it is desirable at they become familiar with such ingly reduced. "In they become familiar with such ingly reduced." In they are consideration the cost in the cost i water consumers, and it is desirable that they become familiar with such ingly reduced. part of the new system as has to do furthermore, it is also desirable that furthermore, it is also desirable that would expect payment without first ren-as many as possible become acquainted dering a bill. with the methods which have been de-vised for safeguarding the disbursing of stations it is necessary to send out bills, money order and express business. We

their money. "The receipts of the water department from water sold and from the sale of bonds increased from about \$2,200,000 in 1911. in 1891 to about \$2,200,000 in 1911. "Relative to the cost of sending out" "One hundred and fifty pay stations eport, dated April 17, 1912,

title in charged to some specifi

This all present at the bills at the affine and he meter bills are also made out by hund when the consumer bills to the scatters.
Three storarbom men, who will check are realso made out by hund, except at one be established, gring a station are also made out by hund the meter bills.
Three storarbom men, who will have office, where the address only is entropy of the stock at the various storerooms, and will issue same on proper regulations only.
Th addition to these there will be three difference of the stock at the total will be made out on the store fourths of the store of a delinquent bills. The the total will be made out on the store of the store

their charge, "It is self-evident that the additional

will save \$30,000 a year. The principal most entirely lacking in labor saving department will be able to receive all saving to the city will be made in the devices. In installing these the depart- money paid at the water offices with ment has only followed the course of three cashiers instead of 11 clerks, who after be under the direction of a pur-chasing clork. "The new records themselves are de-aries of these clerks was \$14,520,00 per

Thousands of dollars have been signed for the most part to last four year, which will considerably more than wasted every year in the past, it is users, and are much more voluminous of the three new cashiers, and also the fuller information and more complete payment to the express company, estimating that at \$4100 per year. This for one month in arrears as usual. figure is based on the estimate that "About anuary 2, 1913, the consumers "At the Albina branch office there

figure is based on the estimate that \$\$20,000 will be collected in 1913, and that one half, or \$410,000, will be paid at pay stations. If this is an offset, branch office there are about 14,000 conthe great convenience to the public of on January 11th will receive another The saving in this manner, it is the saving in the saving in

a year, according to conservative esti-mates of experts who have reorganized the water department. This will be ef-fected by the establishment of pay sta-fected by the establishment of pay stabooks would be completely used; under water department of the city of Seattle, another bill for one month in advance. the revised system practically the same where this system of collecting through

one by way of reorganization, the ex-ant data, "As the income records, which are ably average about 1c on every bill so perting firm of Whitfield & Co., which "As the income records, which are ably average about 1c on every bill so virtually the sales books, are of light paid. However, the larger bills will be the following detailed statement for the canvas construction and will be used paid by checks direct, so probably the considerably, only 275 accounts are en- cost per bill will be less than Ic. considerably, only 375 accounts are en-tered in each. Hence twice the num-

ber are required as in the case of the ledgers. dgers. "Relative to the sending out of bills, finding that it costs them over 3c on be formally established by the powers. Heretofore (until Governor Dix's inaug-

we beg to state that this was done for every dollar collected through their as a result of the Balkan war against own pay stations, and our estimate Turkey. several reasons. "First-by so doing it will be possible after careful examination, is that it to reduce the number of delinquencies, would cost the city at least 3c for every as the majority of consumers are de-dollar collected through its own stadollar collected through its own sta-

linquent simply through thoughtless- tions, taking into consideration the cost

"Second-It appears to be only just by worthless checks, etc. It would not Baron di Folcaceca. with the paying of their water bills, to the consumers. No business house seem that the American Express com-

since it is only by such-means that the would note some of the provisions of

and all fint rate bills are dre to be established, giving a atation

Sulzer's Inauguration Rivals

"As to the cost of mailing same, the meter bills, as formerly, will be malled, and will require 2 cents postage, so that cost will remain the same. Esti-that cost will remain the same. Esti-

The source of the second state of the second s

Districts Are Divided. "The territory of each of the three branch offices of the water department has been subdivided into three districts.

"About January 2, 1913, the consumers using flat rate water, who live in districts No. 1 will each receive a bill for one month in advance as usual, and the consumers in that same district using the governor's volce was strong consumers in that same district using metered water, will each receive a bill crowd.

Governor Sulzer and his predecess John A. Dix, and their staffs, left the executive mansion at 11 o'clock. Seventeen carriages were waiting to trans-

state house were General Rosalle Gardi-ner Jones and her suffragette pilgrims,

The governor received the petition The consumers in that same district late yesterday, assuring "General" Jones using metered water will receive no bill that he would cooperate with the sufon January 2, but on January 21st they fragettes in securing equal suffrage. The suffragette leader led three rousing cheers for the new governor.

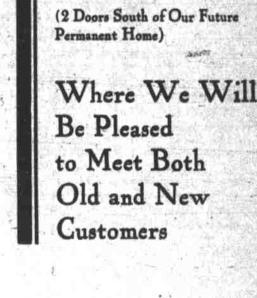
The formal ceremonies were held in the assembly chamber. After Bishop T. B. Burk of the Catholic church, had delivered the invocation, Sulzer was formally greeted by retiring Governor Dix. Chief Justice Cullen of the state supreme court, administered the oath of Sulzer then delivered his inoffice. augural address from the capitol steps

One of the chief attractions about the former inaugurations has been the uration, when they refused to come) Squadron A of New York city, with their gay trappings of yellow and blue, astride their dashing horses, had been George Castriota Skanderberg, who died the heroes of the march. Then there in 1478. They are Don Juan de Aladro were always naval and military compa-

to resist. According to official statistics just Belgium's iron industry has developed published there were among 915,063 em. until that country is the largest per ployes in Pennsylvania industries last capita consumer of pig iron in year 1309 fatal and 49,663 minor accithe world, the United States ranking second and Germany third.

tread and music that it was impossible

Journal Want Ads bring results.



Are Now

Our Temporary

Tenth St.

Between Washington

Located

Quarters

133

and Alder

1**n** 



Saving to City. "We have positive knowledge that at

will each receive a bill for 1 2-3 months in arrears. Beginning with January 21 all consumers in districts No. 3 will

receive their bills on the 21st of each month. Respectfully submitted, WM. WHITFIELD & CO. "Accountants and Auditors."

"We have positive knowledge that at three candidates for head of the new least one public service corporation is Albanian state, which it is expected will

Neapolitans Would Rule. (United Press Leased Wire.) Naples, Jan. 1-This city is out with

All three of the candidates are de-

scendants of the great Albanian hero.

Louisiana has readmitted her chil-

dents, a total of 50,971.

Military Escort Declined, (United Press Lessed Wire.) Albany, N. Y., Jan. L.-Former Conressman William Sulzer was inaugu-

Jefferson's in Simplicity-

rated governor of New York today, the ceremonies being marked by an entire absence of display. "I am a plain man," Sulzer told the inaugural committee, "and I want my inauguration to be as simple and unos-

entatious as possible." ; His request was heeded.

Sulzer delivered his inaugural address from the capitol steps as thousands of persons were unable to gain admittance to the building.

"If these ortizens think enough of me to turn out in this number to hear enough to carry to the outskirts of the

Walks to State House.

port the party to the state house, but Sulzer ignored them, and insisted that

which was made after a thorough investigation of the records of the departent, showed conclusively the present system to be inadequate for a business of this magnitude. The defalcation of one clerk and the shortage in stock found in that examination also showed the entire lack of internal checks in the present system.

"It was to correct these evils that the new system was authorized. 'Among the major improvements which the new system is intended to

furnish are the following: "To make it necessary for at least two, and generally three, employes to work in collusion in order to defraud the city, thus reducing the risk to a

minimum. "To spread the work over the entire month so as to allow the same force to do more work, this being done by establishing three districts to be billed on the first, tenth and twentieth of each. month. This provides for the reading of meters, billing, collecting and other work being equally spread over the month,

# Providing New System.

"To provide a modern and businesslike double entry balancing system instead of the single entry set of books which has been in use since the present charter was adopted.

"To record not only what has been haid, but what should be paid to the

"To provide accurate and periodic reports of the business done and the financial condition of the department, which reports will probably be published in the dally papers.

"Relative to the cost of operating the new system we would first state that the same amount of work as was formerly done will now be done at a less cost, because the clerks and inspectors will be busy all the month, and their work will be better planned, and because each man will concentrate entirely on his particular work and so become a specialist in that one thing. "There will, however, he more work necessary than formerly in order to substitute a double entry for a single entry set of books, and in order to obtain more information and steater safety.

"The total addition to the force, so far as can now be seen, will be one clerk at each of the three branch offices to act as cashier, and one boy at each of the three offices to run the addressing achine and do general work. The incase in the pay roll will therefore be out \$450 per month.

"On the other hand 10 practically new ositions will be created, but they will be filled by the present staff. Other new positions will be created, but these 10 mentioned are for the most part for the purpose of doing work not formerly

## Duties Are Given.

"These new positions and their duties are as follows:

"General ledger clerk, who will keep the general ledger, and who will make up the balance sheet and reports for the water board. In this general ledger will be controlling accounts for every subsidiary record in the system, so that record can be out of balance without the fact becoming evident, "Purchasing clerk, who will do all

buying, and by so doing will be able to effect considerable saving. "Two stock, payroll and voucher cigrks, who will keep the record of all

labor and material, and see that " they are properly used.

"One work order clerk and one assist. ant work order clerk, who will keep cords of all work in progress, and will be and dispatchers to see that the teams, automobiles and laborers are used to lest advantage, and that all time and

