///////// Vancouver. B. C. Oct. 9/I0.

C. J. Black, Esq.,

Auditor of Agencies, G.643593.

Montreal.

Dear Sir:-

Transfer Vancouver Telegraph.

As instructed in yours of I7th August I have made transfr to A. J. Clark, as per my report #II6I and all papers enclosed.

Remitttance $200.00 made on Sept. 2nd a/c Aug. was due to an error in closing off cash book for that month. Cashier thought that $688.55 closed the balance, and I did not notice this error until the following day. This cash was really remitted on Sept Ist in remit. $404.09 Sept. receipts.

You will note that I have given various S/debits, total $37.43, on Aug. B/S.This was necessary to get out correct B/S. for that month. The B/S. was out $24.69 with cash book, and it was necessary to check the entire months detail to straighten matters. $I2.74 was placed in O/S and since adjusted as shown onlast sheet of O/S list.

I would draw your attention to S/Cr of $I4.76 authorized by me on Sept. B/S. Would explain that this is perhaps not an amount that I should give S/Cr for. It, however, involves so many small items , that I concluded that it might be more satisfactory to Mr. Flanagan to handle in that way. rather than deal with it as an O/S for clearance. You will note from enclosed details that it covers underchecks, and failure to check, various offices with amounts paid connecting lines on

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business delivered to them. The sending offices should have accounted for the necessary tolls, and no doubt Mr. Flanagan will find amounts available to apply. It however makes it difficult in connection with adjusting error sheets. I found that the B.C.Tel. Coy's A/c had not been paid since April. I straightened these out and had them paid inSept This accounts for May, June? and July column "D" differences appearing on above mentioned S/Cr statement. It also covers August dfcs a/c pay-out to Telephone and G.N.W.Tel. Co. To change August check reports at that late date would have caused a serious amount of work and correction For future guidance I would like to know if this method of handling these differences Col. "D" is in order. Should these amounts have been shown against the various offices on Sept. check reports, or placed in O/S and application made for clearance.?

Column "D" statement has apparently not been checked by anyone. The debits (Pt $37.43 ) and Credits $I4.76 show that 50 errors have been made on that statement.

Enclosed list of unpaid O/S items $770.87 covers everything up to end of July. also all petty O/S in Aug. up to the time of agents' leaving the service. You will note from remarks thereon. that there is about $200.00 which is doubtful of being recovered. The small P.O's are in many cases a matter of speculation. No doubt the larger portion of them will be collected. but some will be found to have been paid to Mess . boys, others will be refused a/c bad service and other excuses.

O/S items to end of July showed $2364.00.Out of which has has since been collected $I753.00. I have spent over two weeks in

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digging into and straightening out the old A/c's. Many of these A/c's it is claimed had never been received and copies had to be made up. . A number had been disputed and referred back to office for adjustment. No action was taken to straighten, and no one knew anything about it. Items charged to wrong A/c covered a number of balances carried. Some of the A/cs are so old that the parties do not remember anything about them, and in many cases had to be shown original messages before they would settle. Getting these cleaned up necessitated several calls on the majority of senders and a loss of time that was irritating.

There is about $75.00 P.O's on the enclosed list which have not been acted on yet, and it is hard to say the exact outcome. The reguglar A/cs and many of the P.O8 are well in hand and being followed up. It will, however, take a month or more to see the finish of them, and I have left a complete list with agent with instructions to keep after them until all cleared up. He has only one collector. but I insisted on further action being taken. His Stenogragher goes out in her spare time, and the night counter clerk comes on for several hours each day looking after these old items. Agent should have a collector to deal with the previous day's P.O's and another man to follow him right up to get after the items that the first collector could not get. The old stuff will take fully a month to adjust. there are 50 or more items betweem I7th and 3Ist of Aug. which incoming agent is responcible for. I have not used my time up working on these.

Through an error, on part of Supt's Chief Clerk, agent Paterson was paid all wages due him. There is no chance of recovering anything from him that he is not personally responcible for. The attache

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memo of $II.22 covers all that I have placed in O/S as a shortage against him, and I have advised him of the details. He promises to call and look into them. He, however, stated that he would ask Supt to clear item #2.80 a/c March cable differences. says this is clerks errors and is not up to him tp pay.

On my arrival at this office on Sept Ist. I found the business sixteen days behind in the booking. The agent had evidently become completely discouraged, allowed things to go behind, and put in his resignation. Another experienced clerk left shortly afterwards which made matters worse. Supt' authorized more assistance and staff has been increased by three clerks and a stenographer. They are, however, all new at the business and the booking yesterday was I5 days behind. Agent thinks that he has sufficient to keep up the work if it once gets caught up. But I dont know when this will be.

August A/C's were mailed to customers on the 22nd ~~fxf~~ of Sept. Agents reports were sent in on the 24th. It will be the same delay, if not worse, for Sept A/cs.

Collectors chasing up old P.O's find a number of them had been collected by mess. boys, but the boys in the meantime have left The question of mess. boys is becoming a serious one. In fact, when agen does find that a boy has held out the money he cannot afford to discharg him. They have from 25 to 30 boys one day, and the next only I5 to 20 report for duty. As a rule they are a pretty tough lot.

Every hour of the day brings some one in with a kick about bad service or tracing sent telegrams. To put it ~~midly~~ mildly it is "rotten" Agent's time is taken up trying to offer an explanation. but the

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same thing happens tomorrow and the next day. Some changes and improve) ments have been made. but there is room for a lot more. There was no use my asking for anything to be done. I had to get in and do it myself. Those who could be of use in straightening out old A/cs had already too much to do. There is a small room down stairs used for storing current messages and stationery. Some person, evidently working at night ,had taken several days business and spread it all over the floor to make a bed for themselves. Stationery was mixed up and carelessly stored and the room was in a general dirty mess. A door has since been put on and a man made responcible for the care of the contents of the room. Stationery has been neatly sorted out and the telegrams are gradually being sorted into their date order. Two days of Aug. business cannot be found at all, also several days of June business are missing. The record room upstairs is altogether too small, and a large cupboard has now been built to help matters out. Supt. appears to realize that much has got to be done to get this office into proper running shape. I understand that he has asked for an increase in payroll to the extent of $475.00 per month. In the meantime the additional staff authorized by him has not yet been approved by the management.

A change in cashier has also been made which I think will help matters. The former cashier simply could not get out of the old rut, and adjusting his cash book cost four days of my time ,. I noticed that July balance was "cooked" petty overcharges bringing out a balance due agent was covered up by striking off some bad P.O's .

The cashier claims to have always had a good grip on his daily balance. but I cannot understand how he did it. I find that deposi ts taken for return answers were never put through cash book. This is

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a point I had not noticed before, but have now instructed how to handle.

Agent's letter book is one complete blur caused by careless press copying and I was unable to trace letters which were supposed to have been written in connection with O/S amounts. August reports were also badly copied and in most part cannot now be deciphered I however checked original reports before being sent in.

I shall make it a point to drop into this office at least once each week and see that old O/s items are ~~[illegible]~~ receiving the necessary attention.

Have been unable to follow out instructions contained in your Cir. I93 in re. to F. I53 G. Out of IOI of these forms sent out only 49 were returned to me. So many disputes and errors cropped up, also the fact that many of the A/cs had apparently never been handed to Customers,. So much of my time and attention was taken up in adjusting these that I decided that it would be confusing to send out a second form for confirmation of an A/c O/S over a month ago. I decided that it would be best to allow it to stand until the office gets into some kind of shape, and then give that form a fair trial.

Accounts in the past have been sent around by collector and mess. boys. but this took up too much time. I suggested that all A/cs be mailed for Aug. It proves far more satisfactory and they will be mailed in future.

It is to be hoped that somthing will be done with an office that takes up thirty days of my time, whereas a week should have been sufficient under ordinary circumstances.

Yours truly.

CANADIAN PACIFIC RAILWAY COMPANY.

OFFICE OF THE AUDITOR OF AGENCIES

C. J. BLACK,
AUDITOR OF AGENCIES

~~MONTREAL~~ Vancouver, B. C. July I5/I0.

C. J. Black, Esq.,

Auditor of Agencies,

Montreal.

Dear Sir:-

Vancouver Telegraph Office.

Herewith my report #II5I covering check of above.

At time of cut-off. cash book showed a balance due Co. of $~~XXXX~~ I5II.7I against cash on hand $I5II.45. When using cash book the following day I discovered that cashier had since collected and entered up as 30th June a number of items amounting to $I50.20. Errors found and debits given by me in June A/c made a further balance due Company of $~~I0x~~ $I0.43 this amount together with the 26 cents, short at time of cut-off, has been made good by Cashier.

You will note from memo of debits given in June. that it was necessary to give a S/Dr for $3.2I to adjust cash book balance with balance shown on T.D.I5. I find A/c's in such shape that it would take considerable time to adjust the petty errors made and enable cash balance to correspond with the ~~XXXXXX~~ T.D.I5 and cash Book. I checked over form Io26 (Col.D.) with the various debits and disbursements and find no less than forty differences between column "D" and debits to apply. The net difference between the overcharges and the undercharges in this report is only a matter of 77 cents. Column "D" reads $I94.2I while agent's debits and payouts amount to $I94.98. It would take too much time up to adjust all these petty differences.

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MONTREAL,

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The petty O/s A/c has been handled in such a manner that it would take two or three days checking to balance it properly, and I decided that it would be a waste of time to go into this detail. Their balance was at first out some $30.00 but I found a number of errors which reduced difference to present debit of $3.2I.

My report #III5 Nov. 26/09. shows that considerable time was spent at my last visit in posting Agent and Cashier on various points These instructions have only been carried out in part. Cashier does not appear to have fully understood the importance of properly taking care of any small differences between collections made and amount actually required. and does not realize the action this has in balancing cash book with T.D.I5. He has aimed to account for, as instructed on last visit, any petty overcharges from the various branch offices , and for some of the larger overcharges to public. But odd cents have been allowed to stan and have not been thrown into miscelaneous column for S/Dr or other use. The net amount of such overcollections placed in misc. column for month of June amounted to $6.63. all of which he clears by credit entry as refunded. I find that he does not refund these amounts but retains and uses to wipe off any bad petty O/S that they may have. My list of debits given in June covers $2.II of this amount. which were overcollections from the public that should have been refunded. Balance of $4.52. covers various overcollections at the branch offices and which has been used to clear bad O/S . I am satisfied that these petty amounts are not retained for personal gain, but are used as explained. You will note that Agent was instructed that any bad O/S should be referred to Supt' and adjusted on its merit. Agent appears to think that several of these items showing

up each month as "worthless" would reflect on his management. I have explained to him that it is necessary that he show good reasons for his failure to collect. If this is done Supt' cannot refuse to clear such items. The method of accepting $1000.00 of business each month over phone and from other sources, from parties not having credit A/c's will naturally result in small losses, as long as the Company thinks it necessary to accept business in that manner, to meet their Competitors, such items should be cleared by Supt'. If the latter refuse to do so Agent should ask for a definite ruling as to whether such credit be discontinued.

Holding cash book open after end of month and entering items up as being received in previous month is a point that was fully understood by Agent and Cashier to be irregular. Remit $266.58 made on 4th a/c June should have been remitted on 2nd. Have again impressed on them that cash book closes on night of last day in month, and all cash should be remitted the following day.

Their failure to balance each month is due to Cashier not properly disposing of small differences in collections. handling of the petty O/S A/c, and the proper system of check on column "D". I have gone fully into these points and changed their system of handling petty O/S. The other two points is a matter of Cashier and ledger keeper not doing their work properly.

The conditions at this office are, however, such that we cannot expect the work to be properly handled. Agent has been verbally dealing with Supt' for months past. praying for staff and space. I have had Agent make his complaint in writing so that some action can be taken.

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C. J. BLACK,
AUDITOR OF AGENCIES

MONTREAL,

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Copy of his letter attached coverssome of the difficulties under which this office is being handled. But there are many details which cannot be fully explained by letter. From I300 to I800 messages are handled daily through this office, and the details of following up the numerous collections and adjustments are understood only by those actually doing that work. All hands are working long hours to keep things moving. The loss of one good man will be the last straw and things will go very bad. The enclosed plan of the office gives some idea of the cramped quarters work is done under electric light and their is not even a chance for the proper ventilation. There is no room for more assistants and no use talking about improvement in this office until this has been changed. Agent is daily smoothing out complaints from public that is caused by a very poor service, and is every minute is so taken up with detail office work. that he cannot stop and remedy the trouble. There are many improvements to be made in handling this office. but under present conditions there is no use talking to the Agent about it. Supt' does not appear to realize what the work is, and the matter should be promptly taken up in some other direction. If it remains as at present. one or two men will quit, and there then will be a mess that will never be properly straightened out. Agent and Cashier are obliged to attend to many details while more important work is falling down. The money transfer take up a lot of time and all M/T between Canada & Washinton. Oregon. and Calif, are transferred through Vancouver . There is a lot of detail to this branch of the work and whi ch is attended to by Cashier. The latter has far too much to do, and he is being forced into loose methods of handling cash book. The O/S A/C's to end of May total $I6I6.82. fully $I000.00 of this

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can be collected as fast as Cbllector can go after it. His time is taken up looking after petty O/S amounts while regular credit A/c's are allowed to stand. No street car tickets are allowed and all the ground is covered by walking. I advised Agent that this should be taken up with Supt' and request made for authority to supply car tickets to Collector. The list of O/S show that there are some bad and doubtful A/c's. You will note that several are in the hands of Supt'. Agent advises that he does not know how these stand, and that he does not hear anything from them after papers have been referred Supt. Have of course told him what is expected But as have already explained. there is no use giving instructions that you know cannot be carried out under present arrangements.

The office requires a good man to handle a lot of detail now being done by Agent and Cashier. another collector, another delivery clerk, and above all. some office room to put them in.

The City Ticket Agent and the Telegraph staff are doing business under extreme irritations and ~~in~~ a change is badly needed.

Long service in this Company of some of the staff is the only thing that holds them. Better offers and conditions are put up to them frequently by outside firms, and unless conditions are materially altered dissatisfaction is bound to arise and these experienced men force to resign. I do not know how I can put this more strongly. but am satisfied that if you had first hand knowledge of conditions here you would not care to resume the responcibility of ~~thixxxx~~ Accounts of this office.

Yours truly,

T. A.