THE AUDITOR'S RELATION TO COUNTY ROAD PROBLEMS

By C. F. Jamison, Tippecanoe County Auditor

In Tippecanoe County, the highway department at the beginning of each year prepares an annual budget which conforms with appropriations and is in keeping with the setup made by the auditor. The two departments check with each other at least once each month, and sometimes each week. By this method, the highway superintendent always has definite information on his budget status.

No line of business will get anywhere unless organized with agreeable departmental co-operation. That departmental co-operation is the key to successful business is evident by the fact that most large corporations stress its importance. The president of a large corporation in his annual report said, "The dominant factors of this organization are what we call the three M's—Men, Money, and Materials. When properly organized, with all departments co-operating, success is assured."

Three departments in each county are directly related to road problems. These involve the offices of the highway superintendent, of the commissioners, and of the auditor. Complete co-operation at all times between these officials means money saved for the taxpayer. This can easily be accomplished through discussion of all matters that in any way affect these departments. Apparently, many ideas prevail in various Indiana counties as to what should be the relationship between the auditor and highway superintendent on road problems. This probably results from lack of co-operation, of a definite system of work, of a positive check on expenditures, and of a budget to follow.

Never has there been a time when the safeguarding of the taxpayers' money has been so urgent. In these times of serious depression, dollars must and will go further if keen judgment is exercised before spending. Every official who in any manner has the legal right to spend public funds should exercise extraordinary caution to see that the taxpayer gets more for his tax dollar than he has been getting in the past 20 years.

Road problems are easy, provided the auditor has the money and there is no political friction. The relation of the auditor to road affairs is similar to the relation of a bank cashier to the depositors. The bank cashier watches the depositors' bank balances. The auditor watches the balance in the road department budget.

The laws of Indiana plainly define the duties of each public official. With proper co-operation, the relations of these officers to each other should result in harmony and a successful
administration for the taxpayer, to whom we must all report finally.

The auditor's office is generally known as a clearing house for all county affairs. We get a good slant on the feelings of various people, many of whom apparently feel that taxes are created by county officers and spent without any regard to the taxpayers' interests. In fact, the people themselves, by their demands for roads, bridges, larger and better schools, larger and finer charitable institutions, and accompanying higher standards of maintenance, continue to keep up a high tax rate in many counties.

To give you some idea of the Tippecanoe County highway operations, I have prepared this brief statement covering the year 1931:

On January 1, 1931, 654 miles of county roads
Township roads taken over—71 miles
Roads turned back to state—23 miles
Gravel placed on roads—59,000 cubic yards
Gravel on hand—56,000 cubic yards
Total cost of gravel—$27,878
Six trucks—traveled 174,949 miles
Eight maintainers and tractors—traveled 61,378 miles
Operating cost of maintainers and tractors—$19,984, or a cost per mile per month of $2.56
Cost of oil and grease—$4,359
Cost of all gasoline—$12,281
Large equipment—7 trucks, 8 maintainers, 2 tractors, 1 drag, 2 gravel screening and crushing outfits
New equipment purchased—11 pieces at cost of $13,546
Total cost for year 1931, including all labor, gravel, repairs, superintendent, etc.—$146,950
Cost per mile—$240
Tarvia surfaces—during the year 25 miles built and six additional miles given a seal coat.

In conclusion, I want to leave this thought with you highway superintendents and other road men. Road problems are related to all taxpayers and all county officers. To make them easier and less expensive, try this plan for the coming year:

1. Prepare a definite program.
2. Fix a plan of procedure.
3. Establish a system to control all operations.
4. Budget your finances.
5. Establish a re-check system of costs against work actually performed.

I am sure ample finance for all road problems in the future will be more cheerfully granted by the people if a more effective use is made of funds now available. And finally, as Abraham Lincoln said, "A house divided against itself cannot stand."