

LOCAL GOVERNMENT MANAGEMENT AT HOME AND ABROAD

A lecture by E. R. Irvine, A.I.T.C., A.I.A.C., Town Clerk, Durban, to the Natal Students' Society.

EDITOR'S NOTE: This most interesting article should be read in conjunction with the article by Mr. K. P. S. Roome entitled "Variations in the Management Committee System" which appeared in the February, 1968, issue (Page 67 onwards).

INTRODUCTION:

During recent years a great deal of attention has been directed to the problem of how local government should be managed — not only in this country but overseas as well.

In South Africa our local government system has fallen under the spotlight of no less than three Provincial Commissions of Enquiry — one in the Transvaal, one in the Free State and one in the Cape — and now local government in Natal is being similarly examined by a Committee of Enquiry under the chairmanship of Mr. Arthur Hopewell, M.P.

It is therefore topical and appropriate to examine what has been happening in this field and how people here and in other lands have approached this most controversial subject.

Before we do this, however, it would be as well to outline the systems of Local Government nearer home and see how they compare with others.

Local Government in this country was patterned originally on the English "Committee" system of corporate responsibility whereby, on the principal of the division of labour, the work of an elected council of laymen (representing the people) is divided among a number of committees which, assisted by professional local government officers, deal with or make recommendations to the full council on various aspects of local government falling under their jurisdiction.

Admittedly it is an old system — essentially democratic — which evolved from the days when communal city living was not the complex science it is today; but provided it is not allowed to remain rigid and static and provided the principle of delegation is followed judiciously, it is basically a sound democratic system and has certainly stood the test of time.

THE MANAGEMENT COMMITTEE SYSTEM:

The Committee System came under fire in the Transvaal during 1955 when the Marais Commission appointed by the Transvaal Provincial Administration, presented its report on the system of local government in the Transvaal. The Commission came to the conclusion that virtually all the problems which characterised Municipal government in the Transvaal arose from defects of the Committee System. Most of the criticism stemmed from one feature, namely, that it was not the Municipal Council; nor the Town Clerk; nor the body of officials; nor these jointly that governed the town, but that all policy was made and executed by the joint effort of a number of small groups of Councillors and a corresponding number of senior officials.

The Commission stressed that the success or failure of the entire machine was determined at one point — the point at which the elected lay administrator had to govern in concert with the appointed professional administrator. If at this point the balance of power and function between the two groups was out of balance — e.g. if the official had too much say in the formulation of policy or if the elected representative interfered beyond his capabilities in the execution of policy — the end result must be imperfect. This was the problem of all representative government and no sovereign formula had yet been found. Results had been obtained from compromises, two of which were the "Committee System" and the "Cabinet System". The latter operated at central and provincial level and the former at local government level.

The Commission came to the conclusion that the remedy lay in the abolition of all Standing Committees with executive power and their replacement by one Executive Committee comprising three or five Councillors.

The Commission's recommendations in this regard were accepted by the Transvaal Provincial Council and legislative effect was given to them in the Transvaal Local Government Ordinance of 1960.

When the new system was introduced shortly after 1960, opinions on its working varied enormously and ranged from categorical condemnation to the highest praise depending on how the system was being implemented by the local authority concerned, for methods of implementation varied from local authority to local authority. In the broad aggregate however there appears to be general support for the system in the Transvaal where it has now been in operation for the past seven years although I personally have some misgivings about placing so much power in the hands of a few Councillors.

The Eksteen Commission followed the Transvaal lead and recommended a similar system for the Free State during 1966.

Although the Management Committee System has not yet been applied to the whole of the Cape, it has, as a result of the Slater Commission, been compulsorily applied to Capetown. Incidentally the Commissioner who recommended the Capetown system included amongst his proposals a number of innovations which he found to be operating successfully in Durban, a City which has not lacked the desire and the ability to experiment in the field of local government.

There is no doubt that Natal local authorities have greater freedom to experiment in that they have the

power to promote Private Ordinances before the Provincial Council to give them special powers where the need arises. Provincial control over local government in the other Provinces has been more stringent. I believe it was not so much the Committee System which was at fault in the Transvaal as the fact that those with the power did not permit Transvaal local authorities to experiment in the same degree as Natal local authorities; particularly Durban which has developed its own charter giving it powers that few other local authorities possess.

THE MAUD REPORT ON THE MANAGEMENT OF LOCAL GOVERNMENT:

We all know that South Africa recently hit the world headlines by being the first country ever to succeed in a human heart transplant. Soon thereafter other countries followed.

In the field of local government too, perhaps South Africa can make a similar claim for surprising enough in his report on the Management of Local Government Lord Maud — a former British Ambassador to South Africa — has advocated for British local government, but possibly for different reasons, a system similar to the Transvaal Management Committee System.

Although the position in England is different to that in South Africa, as I will demonstrate later, there are certain points of similarity between the Maud Commission Report and the Marais Commission Report.

The Committee under Lord Maud's chairmanship listed as the major defects in the present system of British local government, the survival of a nineteenth century tradition that council members must themselves be concerned with actual details of day-to-day administration. In consequence the larger local authorities still relied on an elaborate system of committees and sub-committees ill adapted to the mass of business (such as planning, transport, housing, urban renewal, education and other social services) now requiring co-ordinated long term action and paid officers were not sufficiently trusted to take action without reference to members.

Other conclusions reached by this Committee were:

- (i) there should be a clearer division of labour between council member and officer;
- (ii) council-members must exercise sovereign power within the authority and accept responsibility for everything done in the Council's name. But having settled the policy they must delegate to officers the taking of all but the most important decisions;
- (iii) committees should cease to be executive or administrative bodies, save for some exceptional purposes. Their main functions should be deliberative;
- (iv) there should be as few committees as possible, perhaps not more than half-a-dozen even in large authorities. Each committee should concern itself with a group of subjects: for example child care, personal health and welfare might

be the concern of a single "social work" committee;

- (v) there should be as few sub-committees as possible;
- (vi) all but the smallest authorities should appoint a management board, of between 5 and 9 council-members, and delegate wide powers to it;
- (vii) this board should be the sole channel through which business done in the committees reaches the council. It would itself formulate and present proposals requiring council approval. It would also propose the establishment and dis-establishment of committees. It would serve as the focal point for management of the authority's affairs and supervise the work of the authority as a whole.

THE SYSTEM OF LOCAL GOVERNMENT IN OTHER LANDS:

The Ministry of Local Government in Britain has been instrumental in causing a great deal of research to be undertaken into the subject of local government and one of the British research team, Dr. A. H. Marshall of the University of Birmingham, has made a close study of the methods of local government in other European countries and it may be of interest to summarise some of his findings.

(a) The British System:

The British system is based on the multiple committee system but membership of councils is very much larger than in South Africa. They range from a County Borough Council of 8 members to a County Council of 166 members. Depending on population range the average membership of County Councils varies from 42 to 106 members. County Boroughs from 38 to 150 members and Rural Districts from 24 to 43 members, depending on population.

Although English local authorities appear to have a greater range of functions than their South African counterparts, the number of committees appointed to deal with particular subjects is particularly high. In the larger County Boroughs 14 local authorities with populations over 200,000 have appointed over 20 committees and one of the English County Boroughs has 167 committees — they even have a sub-committee for letting the banquetting hall.

As to the size of committees, half of the County Finance Committees have between 20 and 29 members, 22% have between 30 and 39 members and about 10% have between 40 and 49. In one instance a County Council's Finance Committee comprises 79 members!

I mention these figures to draw attention to the difference in the problem of the management of local authorities as faced by Lord Maud and his counterparts in South Africa. Nevertheless one cannot help noticing the similarity of approach as between Lord Maud's Commission and the Transvaal Marais Commission.

(b) **The Irish System:**

The central feature of the organisation of Irish local government is the Manager System which was introduced into Cork in 1929. Managers are appointed by the local authority on the recommendation of the Local Appointments Commission, a body appointed by the Government, and they are recruited either from within the local authority's service or from outside it.

Under the Irish Manager System, local government management consists of two elements; the elected member and the manager. Members decide major policy such as making the budget and the disposal of property, while the manager has all other functions but he has to discharge the business in accordance with the wishes of members.

The division of functions between manager and members is defined by statute. Reserved functions as laid down by law fall to be determined by members while functions not listed as reserved functions are deemed to be executive functions and belong to the manager. Councils have fewer members than in England. County Councils for instance vary from 20 to 31 members, and they are elected for five years.

Irish Councils do not operate the Committee System as we know it although some authorities do in fact make intensive use of committees. The main purpose of committees is to make the manager aware of members' views and to help him administer services in a way satisfactory to them. He rather works with his master looking over his shoulder.

Financial control is vested in the elected members — they adopt the budget, fix the rate, authorise supplementary estimates etc. The Manager controls all staff who work to his direction.

The Irish Manager must not be confused with his American counterpart who operates on a completely different basis as I will show later. The Irish Manager is not a Manager in the commercial or American sense and is more akin to an English or South African official especially in his relations with elected members.

(c) **The Swedish System:**

Local authorities in Sweden have more independence than in other countries for they are rich in financial resources. The reason for this is rather interesting in that Scandinavia permits local authorities to levy a local income tax which is the foundation of their high degree of local autonomy. This is a power which I am sure that you, as Treasury officials, envy very greatly. Swedish local government is democratic comprising elected members and appointed officials. Councils vary in membership between a minimum of 15 and a maximum of 60 persons depending on population range. Stockholm, however, by

special dispensation enjoys (sic) a Council of 100 members.

The unique feature of Swedish local government is its use of the Executive Committee System. Executive Committees must have at least 5 members and usually have more. Their system is very flexible to the extent that it has been known for the Chairman of the Executive in one particular local authority to be a non-Councillor member. The Chairman of the Executive — who usually devotes all his time to the office — is the most powerful man in the authority. It seems that the Swedish Executive Committee is a combination of Finance Committee, Policy Advisory Committee, Co-ordinating Committee and sieve for all matters of importance. It is also responsible for the execution of the Council's decisions.

Use is made of committees for special projects or services and it is not unusual to draw on non-council members to serve on committees — this sometimes includes officials or other persons with special qualifications or status. This appears to be somewhat similar to our Municipal Tender Board practice in Durban.

The relationship between member and officer in Sweden is almost identical with that of England and South Africa. The officer supplies the expertise and does the work. He may suggest and discuss policy but the member makes the decision. The officer recognises that the politician is master and is content to remain in the background; for his part the politician takes care not to drag the official into the political arena. It is rather interesting to note that in Stockholm Senior Officers are given limited contracts of 6 years with generous pension provisions if they are not renewed.

(d) **The System in the Netherlands:**

The structure of local government in the Netherlands is simple. There is one class of authority, the Municipality and one Principal Act governing their functions. The Municipality has a tripartite composition; a Municipal Council, a College or Executive comprising the Burgomaster and Alderman; and the Burgomaster alone.

The Council is the ultimate authority for the area. It passes the budget, makes by-laws, approves the major schemes, appoints the executive and the chief officials (excluding the Burgomaster).

Next comes the College of Burgomaster and Alderman. The latter (from 2 to 6 members) are chosen from members of the Council and are paid salaries. The College of Alderman has the usual function of an executive in local government, modified only by the special responsibilities of the Burgomaster. The College prepares the business of the Council, the execution of its decisions and the carrying out of the Council's duties delegated to them. It is a corporate executive and usually each Alderman has responsibility

for some branch of the work of the Municipality. The Burgomaster is appointed for 6 years by the Crown on the advice of the Royal Commission for the Province. He swears allegiance to the Crown and the Constitution and can be removed for negligence or malfeasance. His salary is fixed by the Crown but paid by the Municipality.

His duties comprise—

- (a) presiding at Council meetings — but he cannot vote;
- (b) presiding at the meeting of the College of Alderman;
- (c) promulgating decisions of the Council and the College, authenticating documents and representing the Municipality in negotiations and legislation;
- (d) he may refuse to execute illegal orders;
- (e) responsibility for the fire service;
- (f) carrying out tasks placed on him by the Crown, e.g. civil defence;
- (g) in times of emergency — to promulgate regulations for the preservation of order.

The Burgomaster is regarded as the ceremonial head and father of the Municipality. He greets visitors, wears a chain of office and is treated with the respect due to his very ancient office. The work of political co-ordination falls on the Burgomaster. Much of his time is spent in negotiations with higher authority and he attends all conferences, etc., with other authorities. He is somewhat like an official turned politician who can bridge the gap between the members' and officials' point of view. He occupies such a key position that it is difficult to side-track him.

Some critics of the system say the Burgomaster should be appointed by the Municipality from among Councillors. Others say in a small town he can be brow-beaten or over-shadowed by a powerful political figure or even the secretary of the local authority who is akin to a South African Town Clerk. Nevertheless the Burgomaster is an ancient indigenous Dutch institution which blends political and official experience and obviously suits Dutch temperament.

The Dutch system permits the use of committees in much the same way as Transvaal Section 60 Committees. In terms of the law Dutch Councils establish committees of various kinds to assist and advise the Council or the College of Alderman in their work. They are primarily advisory and usually the Alderman responsible for the business with which the committee is concerned takes the chair at meetings.

(e) **The United States and Canada:**

Before dealing with the types of management in the States it is essential to obtain a general impression of local government in the United States of America. Local government is regulated by the States so that each State has its own legal code and therefore offers a wide pattern of ad-

ministration. Generally urban areas have a two-tier local government — the county and the city or borough. It seems that the larger the authority the less the county does. Because of the rights possessed by inhabitants of an area to band together to form a local authority — often to avoid inclusion in a larger area — thousands of tiny local authorities have come into existence. For example Louisville with a population of 400,000 has 52 smaller authorities surrounding it. In larger cities there are more.

Taken in conjunction with the numerous separate boards and commissions which form part of the American scene, the total of separate authorities can rise tremendously. For instance there are 1,400 units of authority in the New York Metropolitan region, which has a population of 16,000,000 persons. The position is also aggravated by unwillingness to co-operate among the various authorities. In this most difficult situation for the rationalization of government one can well imagine the difficulties they have to contend with in dealing with such things as race riots and matters of this kind. For this reason probably there is a tendency to relinquish powers over the police to the State.

It is not unusual for many local government functions to be hived off to boards and commissions enjoying various degrees of independence — usually having their funds raised by the local authority but sometimes having powers of taxation. In an American City Hall one does not find the range of work which is associated with the English or even the South African city or borough and one must bear this in mind when making comparisons or in assessing loose talk like the old adage of appointing a City Manager of Durban to solve our local government problems.

I now propose to turn to the patterns of internal organisation followed in the management of local government in North America. These are as follows:—

- (a) **Forms in which legislative and executive responsibility are fused:**
 - Commission plan
 - Weak mayor and council plan
- (b) **Forms distinguishing between the legislative and executive function:**
 - Single official executive* —
 - Strong mayor (sometimes assisted by an Administrator)
 - Plural political executive* —
 - Canadian "Ontario" board of control
 - Single official executive* —
 - Council-manager system
 - Mixed political and official executive* —
 - Canadian "Edmonton" board.

With the exception of the commission plan in use in a dwindling number of American cities

and the weak mayor and council system operating in some American authorities, all the forms in use recognise the distinction between the legislative and executive functions of local government. The council is the main organ, responsible to the electors for determining all major objectives and policies and deciding how they should be achieved. The executive duties are to advise the council and to see that its decisions are properly carried out.

The principal features of the various types of local government administration are as follows:—

Commission Plan:

The commission plan originated in 1900 in Galveston when, following a destructive tidal wave in the Gulf of Mexico, decisiveness and rapidity of action were the qualities needed in the city's governors. From the five commissioners appointed to cope with the emergency developed the commission plan, once popular, but now falling into disrepute though still used by a sizeable minority of American cities. A small council is elected with corporate responsibility for the formulation, determination and execution of policy. Each commissioner takes charge of a department or group of departments, but the commissioners are collectively responsible for their acts. There is thus no separate executive. The direct responsibility of a small body of commissioners to the electors was substituted for the checks and balances of most other patterns of American local government. The commission plan is not used in Canada, but something very like it operates in many American States, where however it tends to be obscured by the existence of so many elected officials.

The Mayor and Council Plan:

This is in effect the English committee system and therefore hardly needs description. Unpopular in the United States, it still prevails in a somewhat different form in many Canadian cities. Some of its faults are toned down in the Canadian atmosphere; councils are smaller than in England, committees are fewer, less time is wasted and the mayor may exercise powers of executive leadership, whatever his formal position happens to be. Chairmen of committees too are often powerful, for the allegiance of the Canadians to the idea of corporate responsibility is less wholehearted than that of the English. Co-ordinating boards of officials, are frequently established by council resolution and compensate for the lack of a chief executive. Thus the loose assemblage of committees so familiar in England becomes tightened in many ways. On the other hand there is a strong feeling in Canada that local government suffers because so much of the business is conducted in public, which means in practice that the council is largely at the mercy of press reports.

It is easy to understand why this form of government does not suit the Americans: power is concentrated in one body; there are no political checks and balances within the system; there is the indecisiveness of corporate direction, and the mayor is cut down in size, though in practice a theoretically 'weak' mayor may become in fact a strong mayor.

Strong Mayor Plan:

The strong mayor, who is not found in Canada, is a colourful, single, political executive. To take examples: the mayoralty of New York is a political post second only to that of the president, while the mayor of Chicago is perhaps the most powerful single individual in local government in the Western world. Directly elected by the people, a strong mayor advises the council, frames the budget and controls the administration. He appoints the senior executives, though he may retain those appointed by his predecessor. The council reserves the right to approve policy, to pass the budget and to legislate. But though there is thus separation of power, the mayor may in fact be predominant. Moreover he often has a veto on the council resolutions which can be overridden only by a two thirds or three quarter majority. In a politically run town, he will control through the party, in other towns he relies upon his personal prestige, popularity and powers of appointment. He is looked upon as the governor of the city, as the man to go to for advice, assistance and often for employment, the spoils system though decreasing being by no means extinct. A dynamic and successful mayor — even one working under the weak mayor system — will be forgiven much that would be regarded as reprehensible in this country.

Canadian "Ontario" Board of Control:

This almost unique form of plural political executive is found in Ontario, and in one or two American counties. It stems from the Canadian reluctance to trust a single political executive. The council, usually elected on a ward basis, has the final authority. But there is also, within the council, a directly elected executive — the board of control — consisting of five persons, one of whom is the mayor, all elected at large. Further, the controllers have a vote in the council and as a two thirds majority is required to upset their recommendations in certain specified matters — such as the budget, tenders or the appointment of departmental heads — they are in a strong position. The legislative and executive powers under the Ontario plan are not merely balanced, or even separated; they are at first separately formed and then partially rejoined by the device of making the controllers part of the council.

Ontario law makes a control board compulsory for all cities with a population of over 100,000, including Toronto, unless they dispense with it

by a two thirds majority, as has happened at Windsor. Authorities which are not cities may adopt the plan if their population exceeds 100,000. Whilst it is hard to put up a defence for the control board, the fact is that the cities in Ontario make the plan work without disaster.

Council-Manager Plan:

Some 2,000 American and 70 Canadian authorities have adopted the manager form of single official executive. Instead of the elected strong mayor there is a professional official holding office at the will of the council. This is the fastest growing form of local government and forty-five million Americans now live under city manager government, though not usually in the largest cities.

It is unique among forms of local government in having an association — the International City Managers' Association — interested in its adoption not only in the United States but in some other countries where officials whose duties are only roughly comparable to those of an American city manager are enrolled as members. In the United States it has benefited from the active advocacy of the National Municipal League. Under manager government, a council, usually of not more than nine members, normally elected at large, preferably not on a party basis, makes the by-laws, decides the extent and pattern of activities, passes the budget and appoints a manager who holds office at pleasure. The appointment of a manager is their sole executive function; all others are delegated to him, including the appointment and dismissal of departmental heads, framing the budget and controlling the administration. He also initiates a good deal of the council's policy. The manager is the hedge between the politician and the administrator, but he is not a politician himself. He is usually a well trained administrator. Of the achievements of manager government there is no doubt. There is also no doubt that it covers a vast range of practice, much of which deviates from the pure milk of the theory. For example several features of its guiding principles, such as the requirement that a council must divest itself of administrative direction could hardly be more alien to English practice. Yet the relation of managers to their councils is in some places not dissimilar from that of English officials.

Canadian "Edmonton" Board:

This interesting form of executive blends both political and administrative skill in a small board of up to four members. The mayor, who presides at board meetings, is the political link with the council. Executive skill is supplied by the other commissioners who are experienced in different branches of administration, and are usually former chief officers; theirs are expected to be permanent appointments. The board has the normal powers of a local government executive and

has corporate responsibility, but the mayor, having to account to the council, is in a special position vis-a-vis the other commissioners.

Some Canadian authorities which operate a version of the English committee system, form a board of three senior officers, with some at least of the powers of an executive, e.g. those of co-ordinating the administration and filtering the business for the council. These boards are reputed to work well but they lack the powers of a true executive and are mentioned here in passing. They can be regarded as a method of putting some of the chief executive's power into commission. Vancouver and London have both abandoned this form of organisation.

CONCLUSION:

There is no doubt that the systems of local government in Europe and America tend to favour an arrangement whereby executive power is in the hands of a few and the South African experiment with Management Committees rather follows this trend.

Personally I am rather unhappy about this development. The Management Committee System is not always the most efficient system nor does it always operate as was anticipated by its authors. I believe our Durban System which has followed the policy of judicious delegation of authority to Heads of Municipal Departments is as effective if not an improvement upon the Management Committee System as administered in some parts of our country and I am firmly of the opinion that our notion of the Committee System is not as cumbersome as the British System appears to be as described in the Maud Report.

However, it is unwise to be dogmatic about other Systems because their success can only depend upon their acceptance by the people governed coupled with the ability and calibre of the persons who are required to administer them. The words of Burke the great British Statesman are singularly appropriate in this connection:—

"For forms of Government men contend,
What's best administered is best".

The survival of local government as we know it will largely depend upon its ability to meet changes and its capacity to adapt itself to the challenges which all progressive cities face in this rapidly changing world. I believe that Durban has been reasonably successful in its experiments to meet this challenge. We have taken every opportunity of promoting private ordinances before the Provincial Council thereby taking full advantage of the power the Local Government Ordinance gives us in this respect. In this way Durban has created its own special charter which I am sure is the envy of many of the larger local authorities in South Africa.

Finally, I would like to make the point that special ordinances, systems and dispensations are all very well in their own way but the successful operation of

any local government system depends basically on the permanent officers who are required to administer it. Durban and the larger local authorities in Natal are singularly fortunate in being served by a large body of capable and well qualified officers and much credit is due to them for the success of our local government system.

In this field — the field in which local government officers operate — our standards must always be high both in integrity and ability and I am satisfied that it is in organisations such as yours and in the other professional institutes serving local government that the future strength of local government in our country truly lies.

IMPORTANT INSTITUTE PERSONALITIES

Mr. C. J. de Kock started his career as a teacher in the Northern Transvaal lowveld, but soon discovered that this profession would not suit him, so he came to Johannesburg in the hope of finding suitable employment and the only work available at the time was a daily paid employee in the Abattoir and Livestock Market Department, where he started work on the 8th April, 1920.

He served in several junior positions in this department for eight years when he was promoted to the City Treasurer's Department as Treasurer's Clerk. During the next few years he held several junior and senior positions in the City Treasurer's Department, including that of Internal Auditor, Acting Cost and Statistical Accountant, and various other accounting positions.

During this period he passed the examinations for the I.M.T.A. diploma.

Later he was appointed Deputy Market Master, which position he held until he was appointed General Manager of the Sentraal Westelike Ko-op at Klerksdorp. This Co-op. incidentally is the second biggest agricultural co-operation in the world, in turnover. He served this Company for 23 years and retired at the age of 65 in November 1966.

Mr. de Kock always remained a member of the Institute and kept contact with municipal affairs through the South African Treasurer.

Six years ago he decided to enter municipal politics and was elected to the Klerksdorp Council. Immediately on election he was elected as Chairman of the Finance Committee and served on the Management Committee in that capacity, until three years ago when he was elected Mayor in which capacity he served for one year whereafter he went back to the Management Committee as councillor responsible for finance.

In the 1967 election Mr. de Kock was re-elected and was again immediately elected to the portfolio



MR. C. J. DE KOCK, A.I.M.T.A.(S.A.)

of finance on the Management Committee, in which capacity he served until March of this year when he was again elected Mayor.

At the present time Mr. de Kock is serving as a Director on the Boards of fourteen different companies, financial and commercial, and also on the Board of the Council of the University of Potchefstroom and Chairman of the local Hospital Board.

INSTITUUT VAN MUNISIPALE TESOURIERS EN REKENMEESTERS VAN S.A. (GEINKORPOREER) 1969 ALGEMENE JAARVERGADERING EN SEMINAAR

Die datums waarop bogenoemde vergadering gehou sal word is vir die 13de en 14de Maart 1969 bepaal op 'n plek wat nog vasgestel sal word. Hierdie inligting word gepubliseer sodat lesers tydige verlofreëlings kan tref.

INSTITUTE OF MUNICIPAL TREASURERS AND ACCOUNTANTS S.A. (INCORPORATED) 1969 ANNUAL GENERAL MEETING AND SEMINAR

The dates of the above-mentioned meeting have been set down for the 13th and 14th March, 1969, at a venue to be announced later. This information is published to enable readers to make early leave arrangements.

NEWS FROM THE

OFFICE MACHINE COMPANIES

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