"Be careful Henry. I've heard that no one in his senses would be a farmer." —Humorist.

Advertising Rates—Payable in Advance

Minimum Charge for Any Advertisments 25 Cents

Central Guardian locals, 5c per word; Western and Eastern locals 2c per word; Announcements and Coming Events 3c per word; Classified 3c per word; In Memoriam Notices 70c per inch; Lists of Floral and Spiritual Offerings. Cards etc., 5c per name; Letters of Condolence 70c per inch. Wedding engagement 40 words for $1.00 and 10 cents for every additional 3 words. Notices of Thanks and Appreciation, 70c per inch or 4c per word. Lists of Subscriptions 49 cents per inch. Address and Presentation $1.00. Other rates on application.

Male Help Wanted

WANTED — MAN FOR FARM work. Frank Lund, Mt. Herbert. L-75-7-13-21.

Miscellaneous

BOAR FOR SERVICE. ANDERS Hansen, Frenchfort. L-71-7-13-31.

A BARGAIN FOR QUICK SALE 45 acre farm in Glenfanning occupied by James E. Rice. Apply Wm. P. Rice, Montague or McLean and McKinnon, Charlottetown. L-108-7-14-11.

Wanted

WANTED — A LARGE ICE BOX. Dr. MacLeod, Eldon. L-39-7-12-31.

Female Help Wanted

WANTED — MAID. TELEPHONE 951-L. L-64-7-12-31.

WANTED—GIRL FOR GENERAL housework. Apply Strathcona Hotel. L-98-7-13-31.

Baby Chicks

YOU CAN STILL GET BRAY chicks in most breeds. But last regular 1939 hatches are now in incubators. Act quickly if you want July chicks of famous Bray quality—sturdy, fast-growing; early laying. August hatches to order only. T. Taylor, R. R. Bradalbane, Springfield; or Mrs. Geo. Myers, R. R. 1, Hunter River. N-13-11.

For Sale

SUMMER HOUSES FOR SALE and To Let. Everything in Real Estate. Hemming Company. L-51-7-12-31.

FOR SALE — SHINGLES, SPRUCE or fir. McLeod's Mills, Bellevue. L-116-7-14-11.

FOR SALE — HEINTZMAN & CO. Piano in splendid condition. Low price for quick sale. Apply Box G. Guardian. L-53-7-12-31.

FOR SALE — SODA FOUNTAIN in perfect order. Will sell to highest cash offer. Write to Bert Foster, Box 426, Charlottetown. L-72-7-13-21.

Teachers Wanted

WANTED — TEACHER FOR Argyle Shore School. Supplement $100.00. Neil A. MacNevin, Secretary. L-47-7-12-31.

Salesmen Wanted

MAN WANTED FOR RAWLEIGH Route. Real opportunity for right man. We help you get started. Sales way up this year. Write Rawleigh's Dept. M L-470-OG, Montreal, Canada.

Help Wanted

NATIONALLY KNOWN FOOD Products Manufacturer will accept applications for local sales proposition in Prince and Kings Counties. Training furnished. Earnings average $22.50 weekly to start. Write for personal interview with Field Manager who will be in town shortly. Address Box S. J. stating age, experience, etc. H. W. 7-14-17-19.

To Let

TO LET—FOUR AND FIVE room Apts. Apply 2 Hillsboro. L-55-7-12-31.

For Sale

Desirable Tourist Home for Sale. Ten room house and large lot on Malpeque Road at City Limits for immediate sale. Very up-to-date Tourist Home with well established clientele. Three-car garage, well shaded lawn. Modern convenience. Good location.

Apply to Mrs. Joseph Peters, Malpeque Road or M. A. Farmer, Solicitor.

L-132-7-6-6i.

FARM FOR SALE

Farm of 50 acres at New Perth, dwelling house and outbuildings. Good location in prosperous community on paved highway. Price reasonable.

ESTATE W. A. COLLINS,
H. F. MacPHEE, Solicitor,
Riley, Building, Ch'Town.

L-362-6-29-eod-2wks.

AUCTION SALE

I am instructed by the Executors of the Estate of the late Louis J. McInnis to offer for sale by Public Auction at his late residence at St. Avards on Saturday July 22nd, 1939, at 2 o'clock p. m., all the personal effects of this Estate consisting of: Dining Room, Kitchen and Bedroom furniture; Tailor Shop Equipment; Pictures; Books; Violin; Garden Tools and other Articles about the premises.

Terms at sale.

J. P. BRADLEY,
Auctioneer.
L-133-7-6-6i.

NOTICE

Tenders will be received by undersigned up till July 18th, for erecting an entry and coal shed to Donagh School also other repairs.

J. J. BEAGAN
Ch'Town, R. R. 5

L-45-7-12-3i

FOR SALE

We have been authorized by Mr. Charles M. Williams to offer for sale his residential property situated on North River Road.

The residence contains a large living-room, dining room, kitchen and pantry on ground floor and four bedrooms on second floor. Hardwood floors throughout and all modern conveniences and situated on a large corner lot. This property is in one of the most desirable residential section in the City.

For further particulars apply to

THE EASTERN TRUST COMPANY
154 Richmond Street
Charlottetown

Sealed Tenders

Will be received by the undersigned up to and including Monday noon, July 17, 1939, for painting interior and exterior of West Royalty School. Paint supplied. Lowest tender not necessarily accepted.

J. W. TRAINOR,
Secretary
West Royalty.

L-70-7-13-3i

Professional Cards

D. F. ARCHIBALD
Chartered Accountant
140 Richmond Street
Phone 47. P. O. Box 12

McLEOD & BENTLEY
W. E. BENTLEY, K. C.
J. A. BENTLEY, K. C.
C. F. BENTLEY, LL.B.
Barristers and Attorney-at-Law
MONEY TO LOAN
180 Richmond Street

ALEX W. MATHESON
BARRISTER, SOLICITOR, ETC.
Money to Loan Collections
Office: 90 Great George Street

M. ALBAN FARMER
BARRISTER, SOLICITOR, ETC.
MONEY TO LOAN
Bank of Canada Building,
Charlottetown

FREDERICK A. LARGE
Barrister, Solicitor, Etc.
Successor to D. Edgar Shaw, K. C.
Prowse Block, 127 Grafton St.
MONEY TO LOAN
Collections Real Estate
Charlottetown, P. E. I.

STOCK QUOTATIONS

N. Y. Stock Exchange

(Canadian Press)

Stocks	Close
Al Chamb	35 1-8
Am C and F	22 1-8
Am For Pr	2 3-8
Am Radiator	12 3-8
Am Tel Tel	165 1-2
Am Water	10
Anaconda	25 3-4
Atchison	28
Atl Refin	20 3-8
Balt Ohio	4 1-8
Baldwin Loco	12
Bendix Av	24 1.8
Beth Steel	56 1-8
Briggs Man	21 3-4
Case	76
Ches Ohio	34 1-2
Chrysler	75 1-8
Con Oil	7 3-4
Commonwea So	1 1-2
Con Can	38 3-4
Con Edison	31 7-8
Col Gas Co	6
Corn Prod	60 1-8
Curt Wright A	25 1-8
Dupont	15 1-4
Elec Auto Lite	33 1-4
Elec Pr Lite	7 7-8
Gen Elec	36 3-4
Gen Foods	45 1-4
Gen Motors	45
Goodrich	17 7-8
Goodyear Tire	28 1-2
Gt Nor Pfd	23 1-2
Hud Mtr Car	4 7-8
Int Har	57 3.4
Int Tel Tel	6 3-8
Johns Man Co	73
Kennecott	34 3-4
Mont Ward	51 3-4
Murray Corp	5 3-8
N Y Central	14 1-2
Natl Cash Reg	19
Nor Am Co	22 7-8
Nor Pac	8 5-8
Pack Motor	3
Paramount	9 1-2
Penn R R	17 5-8
Phil Mor	91 3-4
Phil Pet Co	34 3-8
Pub Ser N J	38 5-8
Pure Oil Co	7
Radio Corp	5 7-8
Radio K O	1 3-4
Sears Roe Co	77 1-2
South Pac	13 5-8
Std Oil N J	43 1-4
Stude Corp	7 3-8
Texas Corp	36 1-4
United Air	36 3.4
United Corp	2 5-8
United Drug	5 1-2
United Gas Imp	13
U S Rubber	43
U S St Co	47 3-8
U S Ind Al	16
Vanadium	21 5-8
Warner Bros	5 1-8
West Union	22 7-8
West Air Brake	21 1-4
West Elec	100 1-4
Woolworth	48

Banks

(Canadian Press)

Stocks	Close
Canada	166
Commerce	168
Montreal	215
Nova Scotia	301
Royal Bk	190

Montreal Curb

(Canadian Press)

Stocks	Close
Abitibi Com	55
Abitibi Pfd	3 5-8
Asbestos	22 1-2
B A Oil	22 5-8
Beauharnois	4 1-4
Bathurst A	5 3-4
Don A	3 5-8
Fraser	9
Fraser V T C	9
Ford A	20 1-4
Hir Walker	44 3-8
Home Oil	215
Imp Oil	15 1-8
Int Pete	22 1-4
Price Com	11 1-4

DOMINION OF CANADA
PROVINCE OF PRINCE EDWARD ISLAND

IN THE SURROGATE COURT
3rd George VI., A. D. 1939.

In re Estate of William Herbert Stopherd late of Chelmsford in Middlesex County in the State of Massachusetts in the United States of America, Worsted Overlooker, deceased, intestate.

By the Honourable Harold Leonard Palmer, Surrogate, Judge of Probate, &s., &c.

To the Sheriff of the County of Queens County or any Constable or literate person within said County.

GREETING:

WEREAS upon reading the petition on file of Albert Stopherd of Chelmsford aforesaid, the Administrator of the above named estate, praying that a citation may be issued for the purpose hereinafter set forth: You are therefore hereby required to cite all persons interested in the said Estate to be and appear before me at a Surrogate Court to be held in the Court House in Charlottetown in Queens County, in the said Province, on Wednesday the 23rd day of August next coming, at the hour of eleven o'clock forenoon of the same day to shew cause if any they can why the Accounts of the said Estate should not be passed and the Estate closed as prayed for in said petition and on motion of William E. Bentley, Esq., Proctor for said Petitioner.

AND I do hereby order that a true copy hereof be forthwith published in Charlottetown aforesaid once in each week for at least four consecutive weeks from the date hereof and that a true copy hereof be forthwith posted in the following public places respectively, namely, in the hall of the Court House in Charlottetown aforesaid, at or near the Royal Bank of Canada in Charlottetown aforesaid, and at or near the Bank of Nova Scotia in Charlottetown aforesaid, so that all persons interested in the said Estate as aforesaid may have due notice thereof.

Given under my hand and the Seal of the said Court this 4th day of July A.D., 1939 and in the third year of His Majesty's reign.

(L. S.)

(Sgd.) H. L. PALMER
Surrogate.

L-159-7-7-14-21-28

Produce Prices

MONTREAL, July 13 —(CP)— Butter and cheese offerings yielded narrow amounts in fair turnover on the Canadian commodity exchange today, but egg prices strengthened a trifle.

Butter spot: Que. (92 score) 21 1-2-3-4; Que. (38 score) 20 3-4a; Que. (June) 21 3-8-5-8. Sales: 1,200 Que. (92 score) 21 5-8; 150 Que. (38 score) 20 3-4.

Cheese spot: Que. white 11 1-2-3-4; Que. colored 11 3-4a; Ont. white (June) 12 1-8-3-8; Ont. colored (June) 12 1-4-1-2. Sales: 500 Que. colored 11 3-4.

Eggs spot: A-large 24a; A-medium 23a; B-large 17 1-2a; C 15a.

MONTREAL, July 13 —(CP)— Egg, butter and cheese prices ruled a fraction easier on open produce markets here today while potato offerings dipped from [illegible] to 25 cents the Dominion Department of Agriculture reported.

Creamery butter prints to retailers sold for 23 cents a pound and solids for 22 1-2. Western butter delivered in Montreal was unquoted. Que. No. 1 pasteurized in wholesale jobbing lots made 21 7-8.

Ont. white cheese was quoted at 12 3-8 a pound and colored at 12 1-2. Que. white was quoted at 11 7-8 and colored at 12.

Graded egg shipments in used free cases were offered at 23 1-2-24 cents a dozen for A-large, 21 1-2-22 for A-medium, 17 for B-large, 14-14 1-2 for C.

Graded egg shipments

Potatoes: N. B. and Maine No 1 mts 75's 1.20-1.30; P. E. I. No. 1 mts 75's 1.25-1.35; Que. new crop 75's grade 2 90-1.00.

GRAIN

CHICAGO, July 13 —(AP)—The grain market was forced to absorb another heavy run of selling orders today which tumbled all deferred deliveries of wheat and Soy beans and all corn and rye contracts to new low price levels for the season.

After the selling had been absorbed, however, the market developed rallying power and most prices closed well above the day's lows.

Wheat closed unchanged to 3-8 higher compared with yesterday's finish, July 65 3-8-1-2, Sept. 66 3-8-1-2; corn 1-8-3-8 lower, July 44 5-8-1-2, Sept. 45 5-83-4; oats 1-23-4 lower.

WINNIPEG, July 13 —(CP)— Little change was registered by wheat futures prices after a quiet session on the Winnipeg grain exchange today. Light selling and lack of aggressive support forced values to new six-year lows early in the day but the market firmed later.

Final quotations were 3-8 cent off to unchanged, with July at 54, Oct. 54 1-8, Nov. 7-8 and Dec. 55 7-8 cents.

Southern houses were attributed with most of the initial liquidation while credit for the late support was given to continental houses and mills.

Trading in cash wheat and coarse grains was uninteresting.

MONTREAL, July 13 —(CP)— Wheat, Northern, No. 1 63 1-2; barley, Canadian western No. 3 39 3-4; oats, feed, No. 1 30 1-8; flour, spring wheat patents, firsts 4.65; seconds 4.15; bakers 3.95; winter wheat patents, choice 2.70-2.80; white corn 4.30; bran, ton 20.25; shorts, ton 22.25; middlings, ton 25.25; rolled oats, bag, 80 lbs 2.35; hay, No. 2, per ton, carlots 10.

Butter No. 1 solids 22 1-2; No 1 prints 23; No. 2 grade 1-2 cent pound less.

Eggs in cartons: A-1 large 33; A-large 29; A-medium 27; B 23; C 19.

Potatoes: N. B and Maine No 1 mts 75's 1 20-1.30; P. E. I. No. 1 mts 75's 1.25-1.35; Que. new crop grade 2 75's 90-1.00.

MONTREAL CURB

(Canadian Press)

MONTREAL, July 13—Selected mining quotations on Montreal Curb Market today were:

Stocks	Close
Cent Cad	24 1-2
Duparq	3

TORONTO, July 13 —(C P)— The Toronto stock market disappointed its followers today by lagging well behind New York, as it did in Wednesday's session, to show only modest gains at noon and narrow net losses at the finish New York's strong advance and sharp increase of volume was almost entirely lost on local traders who gave only scanty support to the buying side. Aggregate turnover was down to 216,000 shares from 334,000 on Wednesday.

A few of the secondary golds changed hands in sizeable volume and some of them at better prices while the big golds were generally firm to strong on light volume. Aunor stepped out for a mild rally in the last hour, showing a net gain of 3 cents and turnover of 26,000 shares at the finish. Coniaurum also speeded up a little and in the last minutes it erased all of an early setback and added two cents.

Several medium-price golds, including East Malartic, McKenzie Red Lake, Moneta, Perron, Pamour, Pickle Crow, Powell and Sigma, closed a few cents up. Lake Shore and McIntyre added 3-8-1-2.

All the senior base metals weakened in the last half hour, cancelling their gains. Noranda finished 1-4 point down. Sudbury Basin, Waite-Amulet and Coast Copper held to the up side and Ventures lost 10 cents.

Only the western oil group posted an index gain. It added .15 on the strength of Calgary-Edmonton Home Oil and Okalta. Royalite was down on a broken lot sale.

HONORS OLD SCHOOL

DURHAM, England —(CP)—C. G. Ferguson, head boy of Durham School, christened a railroad engine after the school, then drove the engine a short distance for the thrill.

DISRAELI MUSEUM

HIGH WYCOMBE, Eng.—Hughenden Manor, home of Benjamin Disraeli, Earl of Beaconsfield, prime minister of Britain during Victoria's reign, has been opened to the public as a museum.

Montreal Stock Exchange

(Canadian Press)

Stocks	Close
Bell Tel	175
Brazilian	8 1.2
Bldg Prod	17 1-4
Can Cement	8
Can Nor Pr	15 1-2
Can Car Fd	9 1-4
Can Car Pfd	21 1-2
Can Ind Al A	180
Can Pac	4 1-8
Celanese	17
Cock Plow	6 3-4
Cons Smelt	42
Dist Seag	18
Dom Bridge	29 1-4
Dom Steel B	11 1-8
Dryden	3 7-8
Foundation Co	7 3-4
Gen Steel W	5 1-2
Gypsum	4 1-2
How Smith	10 1-2
Imp Tob	16 5-8
Int Nickel	48 1-4
Lake Woods	18
Massey Harris	5 1-4
McColl Front	6
Mtl Power	32
Nat Brew	39 1-2
Nat St Car	48
Noranda	80
Power Corp	9 3-4
Quebec Power	16 1-2
Shawinigan	19
St Law Com	2 7.8
St Law Pfd	28
St of Can	75
Win Elec A	160
Win Elec B	160

MINING

(Canadian Press)

TORONTO, July 13—

Stocks	Close
Afton Oil	2
Aldermac	32
Amm Gold	9 7-8
Arntfield	10 1-2
Aunor	275
Bankfield	21
Bear Ex	12
Beattie	123
Bidgood	15 1-2
Big Miss	12
Broulan	48
Buff Ark	12
Cal Edm	193
Calmont	30
Cdn Mal	75
Cent Pat	245
Cen Porc	13
Chester	107
Chromium	55
Coniarum	214
Con Chib	10
Con Smelt	41 7-8
Denison	12
Dome Oil	33 1-8
Dom Ex	2 1-8
Dorval	5 1-2
Duquesne	15
East Mal	260
Eldorado	116
Falcon	540
Gillies Lake	7
Gods Lake	33
Goldale	20 1-4
Gold Belt	30
Granada	3 1-2
Gunnar Gold	48 1-2
Hard Rock	100
Harker	8 1-2
Hollinger	15 3.8
Home Oil	216
Homestead	9 1-2
Howey	33 1-2
Hud Bay	33
Int Nick	48
Isl Min	107
Jellicoe	6 1-2
Jacola	4 1-2
Kerr Add	191
Kirk Hud	27
Kirk Lake	152
Laguna	11
Lake Shore	40 3-8
Lamaque	690
Lapa Cad	16
Lebel Oro	3 1-4
Leitch	83
Little L L	275
Macassa	450
MacLeod	199
Madsen	37
Malartic	72
McIntyre	57 1-2
McKenzie	130
McVittie	15
McWatters	57
Min Corp	114
Monarch	8
Moneta	104
Naybob	15 1-2
Nipissing	135
Noranda	79 1-2
OBrien	238
Okalta	103
Pacalta	5
Pamour	255
Pandora	5
Paulore	3
Paymaster	40 1-2
Perron Gold	187
Pick Crow	475
Pioneer	245
Powell	195
Prairie	21
Premier	185
Preston	152
Royalite	33 5-8
San Ant	170
Sheep Cr	122
Sherritt	104
Sigma	700
Siscoe	118
Sladen	41
Slave Lake	5 1-8
Stadacona	45
Straw Lake	3 3-4
Sturgeon	17
Sud Basin	220
Sullivan	77
Sylvanite	340
Teck Hugh	420
Toburn	180
Uchi	129
Ventures	500
Waite Amu	715
Wendigo	49 1-2
Wri Harg	815

UNLISTED

Coast C	175
Pend Or	145

New York Curb

(Canadian Press)

Stocks	Close
Am Cyan B	23 5-8
Am Gas Elec	37
Am Super Power	5-8
Assoc Gas El A	5-8
Can Marconi	1 1-4
Cities Service	5 3-4
Creole Petrol	18 3-4
El Bond Share	8 1-8
Gulf Oil Corp	31 3-4
Humble Oil	58
Lockheed Air	26 1-2
Niag Hud	6 5-8
Pant Oil	5 1-2

Detailed Report Of Special Audit And Investigation

Full text of report of Messrs. D. F. Archibald and W. A. Morrell on audit and investigation of the City Accounts, continued from yesterday's Guardian:

REVENUE MISCELLANEOUS

The By-Laws of the City prescribe the payment of the following licenses: Banks, Trust Companies, Insurance Companies (Life), Insurance Companies (Fire), Gasoline Tank Wagons, Gasoline Tanks, Brokers, Auctioneers, Taxis, Milk Vendors, Trucks, Bakeries, Restaurants, Labor, Electric Companies, Fish and Meat, Bicycles, Milk Producers, Theatres, Magazines, Building Permits.

These appear to be all the licenses currently in effect, but, due to the lack of a complete set of Civic By-Laws, it is not possible for us to state definitely that there are no more licenses on which nothing is being collected at the present time.

The collection of licenses by the City does not appear to be on a systematic basis. Collection of the larger and more important licenses, from a monetary point of view, such as those on Banks, Insurance Companies, and Trust Companies, seems to be quite efficient, but in the case of many of the smaller licenses, collections appear to be made only from parties who come into the City Office to purchase them. A very brief examination of this situation in your City Office brought to light almost $400.00 in uncollected Bakery and Restaurant Licenses alone. Such a state of affairs, in addition to causing the City to lose revenue, is grossly unfair to those businesses which are paying their licenses as they should.

It is our opinion that the matter of licenses should be handled in a manner somewhat similar to the method of handling taxes. Some responsible City Official should, at the beginning of each year, determine the persons or businesses liable to pay a license, and from the list of names so compiled, a memorandum card ledger should be opened, showing the type and amount of license payable by the various parties, and the date of payment. From this ledger, bills should be made out, and sent to the persons concerned. A careful check should be made of this ledger towards the end of the fiscal year, and those in arrears should be advised of the absolute necessity of payment before the end of the year in order to avoid being closed up.

Section 48 of your Incorporation Act provides that the City Assessor ascertain and set down in the Assessment book, when required, the names of all parties liable to be rated in respect to licenses. Whether or not it would be fair to the Assessor to require him to undertake this work at present is a matter for the Council to decide. We do believe, however, that a definite plan of action along these lines would both augment the City Income and place the whole matter on a fair and equitable basis.

Market Rents

Market Rents consist of rentals paid direct to the City Office for the Strand Theatre, the bowling alleys in the basement of the Market Building, and certain sections within the building which are rented on an annual basis. There are three such leases, but we were able to find only one of the leases which was made out in January of 1939. We were told that the old lease which this replaced called for the same rental, and we found that this was in agreement with the amounts being paid. In the other two cases, we found that, in one, the payments agreed with the amounts which we were told was the proper rental; in the other, we found that a special settlement had been made on arrears of rent during the year 1938, covering a period of more than one year, making it impossible to get any indication of the correctness of the figure which we were told was the annual rental.

All this is a most unsatisfactory condition. These leases should be on hand for inspection by the auditors in order that they may ascertain whether or not the City is receiving the proper revenue from this source. Another bad feature is the fact that your City Office has no efficient means of keeping track of the arrears. Our analysis of Market Rents showed that one tenant paid for three quarters only during the year under review, and your City Office was not aware of this fact. The point is further illustrated by the necessity of making a lump sum settlement with one of the other tenants during the year, due, we are told, to the fact that the City Office had lost all track of the exact amount of arrears owing.

It is a very simple matter to keep a memorandum card ledger showing the amounts due and payable by these tenants, together with payments and balances remaining unpaid at any time, and we strongly recommend that this be done.

Market Tolls

Market Tolls are collected each Market day by the Market Clerk, who turns the money over to the City Office on the same day that it is collected. The Clerk keeps no independent record of what he has collected and turned in, and the only record of this amount is the total shown by the City Cash Book.

It is our opinion that a small cash register in the Market that would issue a receipt to persons paying the tolls would be of great assistance by putting the collection of this revenue on a more business like basis, and, at the same time, providing a very efficient audit check through an arrangement whereby only the Auditor could clear the machine of the total amounts rung up. This could be done possibly once a month when the total cash shown by the machine to be received would have to be accounted for. Without some such check, it is not possible for an auditor to determine whether or not all collections are reaching the City Cash.

There is a further situation with regard to these Market Tolls that is by no means satisfactory. Certain parties, both in the City Market and the Fish Market use the same stalls for a year at least, and pay for them on a quarterly basis. These payments are made at the City Office rather than to the Market Clerk, and as in the case of Market Rents, the City Office has no efficient method of keeping track of arrears. We checked these receipts for the year under review and found that the three parties who, we were told, rented their City Market stalls in this manner, had each made four payments of the amounts stated by your City Office to be payable. In the case of Fish Market stalls, it was impossible to make any check, as the City Office did not know the name of all parties renting these stalls, nor did it know the amounts payable by any one of them.

Weigh Scales

A Cash Book is kept at the Scales office in which is recorded all money received, together with all money paid over to the City. Weight books are kept in stub form, so that a stub is filled in for every weight ticket that is given out. The charge is ten cents a load, but in cases of cattle on trucks, the charge is ten cents a head, making the charge for the load as high in some cases as forty or fifty cents.

In addition to the sundry weighing done for the public, there is a considerable amount done for local coal dealers who get a special rate of eight cents a load. Separate books are kept for each dealer, and payment is made once a year.

We test checked the stub books, and found that all money called for by them was recorded in the Cash Book, and, further, that all money stated by the Cash Book to have been turned over to the City Office was recorded in the City Cash.

We find that, as in the case of other departments collecting small sundry revenue, the receipt books, or in this case, weight books, are delivered direct by the printer to the office using them. This destroys the chance of a proper audit check on these departments. It is our opinion that all such receipt books should be delivered by the printer only to the City Clerk's office. The City Clerk should then issue the books to the various departments as required, taking a receipt from the person receiving the books for the exact number of serially numbered receipts contained in them. These books, when full should be returned to the City Clerk, who can then check the department in question to see that all receipts originally taken out are accounted for either in cash or unused receipts. We feel that a manifold type of book is much to be preferred over the stub type, as, in the former, the record retained in the book must, of necessity, be an exact copy of the receipt given to the customer. There should also be a place on the face of all receipts for the amount received.

With such a system, an auditor can quickly satisfy himself as to whether or not all monies taken in by these departments outside the City Office are being properly accounted for, and need not spend unnecessary time visiting the departments to check their records in detail.

Dog Tax

Dog Tax is collected by the Clerk of the Police Court who deposits it directly in the bank without passing it through the City Office. A separate receipt book is kept for each year's collections, and serially numbered metal tags, corresponding in number to the receipts are given with each receipt. A few blank tags are also kept to be issued, when necessary, to replace tags which have been lost. The tax on male dogs is three dollars, and receipts are printed for this amount. The tax on female dogs is ten dollars, and when such items are collected, the regular receipt is issued with the amount changed. As the receipt books are of the stub rather than the manifold type, there is no audit check possible as to whether or not all taxes received on female dogs are properly recorded. We did find, however, that all money called for by the receipt book had been deposited in the bank, and that all of the metal tags purchased for 1938 were properly accounted for either in cash or unused tags still on hand.

As in the case of the Weigh Scales, it would appear to be desirable for both the receipt books and metal tags for Dog Tax to be delivered first to the City Clerk, who would issue them, as required, to the Clerk of the Police Court. The latter would be required to return the unused receipts and tags at the end of the year, accounting for the missing items in cash. We believe also that a separate receipt book and distinctive type of tags should be kept for female dogs. In addition to this, the Clerk of the Police Court should take a receipt from all persons receiving blank tags for replacement purposes, setting out the number of the original receipt and tag.

Such a system would provide a complete check on this revenue, and verification by the auditor would be a simple matter, requiring very little time.

Court Revenues

Police Court and City Court.—All cash received in these departments is entered in a serially numbered duplicate receipt book by the Clerk of the Police Court. Payments are made out of this cash for witness fees, sundry costs and fines payable to the R.C.M.P. Receipts are taken for all such payments, and the remaining money is deposited in the Royal Bank. We examined these records, and found that all cash called for by the duplicate receipts for the year under review had been accounted for either by signed vouchers or deposits in the Bank. Our only suggestion regarding this matter is that receipt books should be delivered from the printer to the City Clerk and issued from there to the Clerk of the Police Court, taking his receipt for the serial numbers of receipts so received. It would be well, too, if it could conveniently be arranged, for the Magistrate to keep a memorandum of all fines levied. This could be compared by the auditor with the receipt books in order to guard against the possibility of fines being paid by check and no further receipt being required by the payee. As stated previously, the Act requires that the money received by the Clerk of the Police Court shall be turned over monthly to the City Clerk together with a statement of all such money, certified by the Stipendiary Magistrate. At present such a statement is being made, but not certified.

This, like the Balance Sheet as at January 15, 1938, is set up in a consolidated or condensed form, supported by detailed Balance Sheets for Current, Civic, Capital, and Trusts. This consolidated and condensed form is not usual in Civic accounting, but we have used it in this instance in order to show more clearly the full picture of the shortages and irregularities in the City Accounts.

We are not commenting in detail on the Balance Sheet in this form except to note that Suspense deductions made from Surplus represent the shortages and irregularities which have come to our

(Continued on page 10, Col 1)

Applications For City Clerk And City Accountant

Applications will be received at the office of the undersigned up to and including Saturday July 15th, 1939, for the positions of City Clerk, and City Accountant.

Applications for the position of City Clerk to be considered only when filed by male citizens of Charlottetown of twenty-one years of age or upwards.

M. McQUAID,
Acting City Clerk.

Department of Public Works and Highways

PROVINCE OF PRINCE EDWARD ISLAND

SEALED TENDERS addressed to the undersigned and marked "Tenders for Bridge Construction," will be received up to noon on July 14, 1939 from any person or persons willing to contract for the repairing or reconstruction of the following Bridges:—

Prince County

South West Bridge, Lot 16—Security Deposit Required ($100.00).

Gillian's Bridge, South Kildare, Lot 4—Security Deposit Required ($100 00).

Grand River Bridge, Lot 16—Security Deposit Required ($100 00).

Queen's County

Oyster Bed Bridge—Security Deposit Required ($50.00).

King's County

East Lake Bridge—Security Deposit Required ($75.00).

Specifications for the above mentioned bridges may be seen at the Engineer's Office, Charlottetown, where Tender Forms may also be procured.

The lowest or any tender will not necessarily be accepted.

L. B. MacMILLAN,
Deputy Minister of Public Works and Highways.

Charlottetown, Prince Edward Island.
June 29, 1939.

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