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Girl Guide News



MESSAGE FROM HER MAJESTY THE QUEEN, TO GIRL GUIDES IN CANADA

HALIFAX, N. S., 15th June, 1939 My dear Lady Tweedsmuir It was such a pleasure to me, during my visit to Canada...

I am Yours Very Sincerely ELIZABETH R.

MORE DELICIOUS BREAKFASTS GUARANTEED when you serve QUAKER CORN FLAKES!

Extra Crisp, More Flavourful, More Nutritious

DOUBLE YOUR MONEY BACK if you don't agree QUAKER CORN FLAKES are the most delicious corn flakes you've ever eaten



DOUBLE YOUR MONEY BACK

if you don't agree QUAKER CORN FLAKES are the most delicious corn flakes you've ever eaten

Always sold on a money-back guarantee of better flavour, Quaker Corn Flakes now make this special offer to win new friends...

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The Quaker Oats Company, Peterborough, Ontario. Please send me my free copy of New Quaker Premium Catalogue No. 11...

Name, Street Address, City, Province

The Riddle of the Riderless Horse

By JEAN & CYRIL CASALIS

CHAPTER XII NEWS OF MORTIMER

In the morning there was news of Mortimer. Malcolm had just joined the Recoules at breakfast when the telephone rang and Cornille answered it. When he re-entered the dining room his face was deathly white...

"Just that it seems clear now that he was right all along, and that it was purely a drowning accident. He said again that Mortimer must have been dazed by his fall, and have fallen into the river accidentally. He must have wandered down there without knowing where he was going. There's just one thing to be thankful for—this puts an end to that other nightmare."

He wandered out through the stable yard. Buggies and cream carts crowded the restricted space. Channing's grey car was in the usual place beside it. The yard was alive with noise and bustle, and Malcolm strolled out for a moment, where he had parked his car. There, to his surprise, he found Tom, dust in hand, hard at work on the car. Malcolm stopped for a moment to watch him, surprised also by the glinted with every movement of his industrious hand.

"Bejewelled native, indeed," he thought, amusedly and walked up to the boy. "That's a good idea, Tom; thanks very much."

Tom looked up smiling. "Good morning, Master," he said in his careful English. "The dust is very bad, and I see the Master's car wants polishing. I have no work for you, for I am waiting for my horses."

And he went on with his work, Malcolm watching him, amused at the contrast between the flashing ring on the brown hand, and the fact that he was a good master. "Then you haven't heard that Baas Mortimer's body has been found?"

"Yes, he was drowned. His body was found in the river near Maseru, last night."

"Oh, I am sorry, Master. I did not know. He was drowned, Master?"

"My master will be very sorry, Master."

He went on with his dusting, working more slowly as if pondering over Mortimer's death. When at last the car was polished to his satisfaction, he stepped back past Malcolm to the generous tip he considered a fitting reward for his voluntary work. Tom accepted it, with a smiling "Thank you, Master," and he did so, Malcolm noticed that the hoop of the ring looked remarkably unlike the usual brass or copper which worn by natives.

"That's a handsome ring of yours, Tom," he remarked. "The boy laughed, and turned his hand to display the stone. It is a real diamond, Master; my master at the mines gave it to me, for helping him with a very bad boy who wanted to kill him." He went off.

"Malcolm, very much at a loose end, started tinkering with the carburetor of his car and, like all true motorists, was soon engrossed; so much so, indeed, that only when he heard his name spoken, did he realize that a horseman had stopped beside the car. He raised his head quickly and found himself looking straight up into the face of Japle van Stellen.

"Man, Mr. Green," he was saying. "I'm about this news."

"About Mortimer? You've heard then?"

"Yes, one of Mr. Channing's boys told me about it. And they are saying he was drowned."

"Sergeant Pienaar said so when he telephoned!" Japle's voice was scornful. "Don't you believe it."

"I tell you, Mr. Green," Japle went on. "It's a bad business this, and it's bothering me a lot. I'd like to see you about it."

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.

In preparing the City Statements for the year ended January 15th, 1938, expenditures were taken into account to December 31st, 1937, and January 15th, 1938, supposedly, but actually to about January 17th, 1938. In revising the Balance Sheet, we had to follow the same procedure or the City prepare new statements for the year ended January 15th, 1938, which due to missing vouchers, etc., would have taken a lot of time without corresponding entries in the City. This Balance Sheet is set out in consolidated form, also in detail as to Current, Capital and Trusts.

Reconciliation of Surplus Accounts at January 15th, 1938 (B) sets out in detail the various adjustments from the City Printed Statements as at January 15th, 1938, to the Balance Sheet, with the exception of shortage, are mainly due to lack of even an ordinary bookkeeping system in the City. Year ended January 15th, 1939: This for the reasons noted above includes in addition to the items of the year ended January 15th, 1938, expenditures for the first fifteen days of January, 1939.

While Capital and Civic expenditures and disbursements are set out separately in the attached statement, to prevent duplications in this report we are treating them under one head.

During the year under review disbursements were made by the various Bank Accounts as follows: Airport, Civic, Coupon, Direct Relief, Fort Edward, Government Works and Lord's Wharf, Government Buildings, Park, Revue, Trinity, Victoria Park, Victoria Park Breastwork.

Our examination of the vouchers supporting these payments disclosed a very serious situation. Payment after payment had been made out of City Funds without the formality of obtaining the approval of the Finance Committee, and in some cases there was not even a voucher on hand to give an indication of the validity or otherwise of the disbursement. There were written orders, but no vouchers, and in some cases what purported to be signatures of the members of the Finance Committee, which turned out to be plan forgeries.

With regard to the distribution of the Civic payments, we found this difficult to check in the absence of vouchers for the use of the Rate Book for the use of the City Assessor. Apparently the Assessor is expected to keep this record, correcting it during the year as he makes out his new assessment, and at the end of the year, when it is used, in its corrected state, as the current assessment from which the new Rate Book is made.

In addition to these irregular vouchers, we found a considerable number of checks issued out to various parties. These were all checked in detail and except in a few instances, sufficient evidence was found to indicate that the money actually received for the work. Those actually received for the work were not so settled to our satisfaction have been included in the irregular payments set out above. Immediately on discovering these irregularities we had the City Solicitor instruct the Bank that no more "Bearer" cheques were to be cashed.

Recommendations In order that this very unsatisfactory condition with regard to the spending of City money may be overcome, the following in our opinion, sets out in a general way the proper principles to be followed: (a) Purchases should be made by a central purchasing authority on receipt of a written requisition from the Department requiring the goods or services. Such requisition should be in duplicate, one copy to remain with the department, one to be kept by the purchasing agent, one to be forwarded to the auditor, and one to be retained for the auditor's reference. Mechanical equipment, which is not to be used for a long period, should be purchased by requisition, which is most satisfactory.

(b) Parties presenting bills to the City should be required to place on such bills the number or numbers of the requisitions covering the goods or services set out in the bill, and no bills should be approved without such memo of the numbers of the requisitions.

(c) Accounts when received, should be stamped with a large rubber stamp, providing space for the date received, the signature of the head of the department receiving them, the initials of the person responsible for checking the accuracy of the charges, and the initials of the chairman of the committee in charge of the department purchasing the goods or services.

(d) These accounts should then be presented to the Finance Committee for approval, which approval should not be given without comparing the vouchers with the requisitions, and making sure, by the several initials appearing on it, that it had been completely checked as required.

(e) The accounts should then be presented to the Council, and a detailed list of all accounts passed at Council meetings should be placed in the Minute Book as a permanent record.

(f) When accounts have been so passed, they are ready to be presented to His Worship the Mayor in support of a request for cheques, and His Worship should guard against signing cheques for vouchers that have not gone through the procedure outlined.

In the case of salaries and other items set by resolution of Council, it may be proper to pay these from the City Engineer's office to make up a summary of all sand and gravel used in City projects during the year, together with the amount of sand and gravel purchased during the year. These amounts, when valued at purchase prices, should have given approximately the same figure as the total money paid out in any given year. Such, however, was not the case, and we found that the discrepancy between the value of materials stated by the Engineer's office and the amount actually paid for them was \$1,435.32. This appears to be too great a discrepancy to be accounted for entirely by shrinkage (the loss of sand and gravel) or other loss of storage.

We did attempt to go one step further in checking this item by handing the statement received from the City Engineer's office to the City Engineer's office for verification, but they could not attempt to state exactly what had been purchased. They could go no further than to report on hand the amount, which we have mentioned above.

Fort Edward Project Regarding stone used for Fort Edward, we found that this was supplied by persons other than the three sand and gravel contractors mentioned above. Here again we found that the City Engineer had an exact statement of the stone delivered to the Fort Edward project, and found that the city paid \$355.50 more for stone than the amount of the quantity which the Engineer states was delivered at the project. Vouchers making up this item are still in Suspense accounts and further information can be obtained from the City Engineer.

With regard to the distribution of the Civic payments, we found this difficult to check in the absence of vouchers for the use of the Rate Book for the use of the City Assessor. Apparently the Assessor is expected to keep this record, correcting it during the year as he makes out his new assessment, and at the end of the year, when it is used, in its corrected state, as the current assessment from which the new Rate Book is made.

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The Morning After Taking Carter's Little Liver Pills

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This presented a problem to my wife and me until our banker suggested we open a 'joint' account on which either of us could draw in the absence of the other.

Now, when I am away from home, my wife can pay her household bills promptly, by simply drawing a cheque on our 'joint' account. She always has money immediately available, because I have arranged with my firm to deposit my salary on pay days.

Incidentally, the cancelled cheques are receipts for money expended, and the entries in our cheque book stubs help me to make up our household accounts when I get home again.

(Should you or your wife wish to open a joint account for your mutual convenience, our local branch will be glad to arrange it for you.)

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To Charlottetown Guardian Design No. 274 Name Address

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PUREX is the safety word in bathroom tissue. 25c Super Quality TISSU

Under your present system, notices are sent out prior to the making up of the Rate Book, and this necessitates changes in that book to give effect to appeals allowed by the Appeal Court.

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