

TO CHANGE SYSTEM OF CITY ACCOUNTS

Plan Worked Out by City Auditor
And Submitted to Mayor
Morris.

GREAT SAVING IS CLAIMED.

Document Will Go to City Council for
Consideration at Next Meeting—
What Changes Contemplate.

A communication, containing some very valuable suggestions in regard to the manner of handling the accounts of the city and keeping a closer and more extensive check on the receipts and disbursements of the various departments, has been received by Mayor Morris from City Auditor Felt and will be forwarded by the mayor to the city council for consideration. The suggestions are in accord with the recommendations made on that subject by Mayor Morris in his message for last year, and, if adopted, will, it is said, revolutionize the method of keeping accounts and will be the means of a great saving in many of the departments, and hence will insure greater economy in the administration of the city's affairs. The communication follows:

Salt Lake City, March 17.—Hon. Richard P. Morris, Mayor of Salt Lake City. Dear Sir:—Realizing as I have from the time of entering upon the duties of this office that there was much to be desired before a satisfactory audit of the finances of the city could be had, I take the liberty of addressing you in reference to some changes which, in my opinion, will be an improvement on methods heretofore in vogue and advantageous to the city from an economic standpoint.

The verification of bills and claims by this office is often perfunctory than from an actual audit, as is evident when I say that while we aim to require compliance with the ordinance which provides:

"No department shall incur an unauthorized indebtedness, except after a resolution therefor has been duly approved. . . . All requisitions shall be in duplicate. The original must be retained and filed in the department and the duplicate must be filed in the auditor's office," examination of bills readily shows that, in many cases, the requisition is secured after the indebtedness has been incurred, and in many cases when the supplies called for have been consumed, while in other cases, especially as to labor, no requisition is secured, and the auditor is left with the bill in this office, notwithstanding which such items are promptly put upon the appropriation list by the council, and our effort to secure compliance with the ordinance is vain, and instead of an actual audit we can simply verify the accuracy of the extensions and footings (or the calculation generally) and as to whether or not the authority had been given for the incurring of the indebtedness. We often observe differences in prices paid for similar supplies, but in this as in regard to quantity, the actual price as to prices, condition of market, etc., to check the measurement of work done and pass upon the mathematical extensions and footings, before payment of any account is made. That it is not required to accept the statement of any other city department as to the correctness of any item, but is in a position to determine for itself all the circumstances connected with the expenditure, the necessity thereof, the correctness of the prices, the class of goods furnished, and where, when and how the goods purchased were used. To have access to all the time books of each department of the city, and have the opportunity of verifying the presence on the work of the men shown on the time books, and the necessity for such work as well as to its having been duly authorized. This office does not seem to have authority to exercise such duties, and attempts to do so even in a small way are more frequently resented than approved, yet, in the opinion of the writer, it is the only course that will lead to an actual auditing of accounts.

The securing of better prices, the more economical use of supplies, and the saving in time of men, etc., which such a system would accomplish would, I think, pay many times over the increased cost of such auditing. In regard to cash receipts I would call attention to the desirability of having uniform fiscal stationery instead of the present system of each department providing its own. All such stationery should be issued by the auditor and the departments receiving same be held for a proper accounting of the use made thereof—this would make the auditing of receipts very much more satisfactory. As it is now this office has no authority over the forms used in giving receipts for monies collected and can only check what stubs or other items the departments submit for our inspection.

I believe, too, that the books of the auditor's office should show more detail and give clearer information than is now the case; that the disbursements should be so segregated on the books that the only cost of each department could be readily arrived at, but as to certain specific subdivisions of each department, thus making a comparison of years or corresponding items of other years more intelligible, and enabling the locating of just where an excess or expenditure occurs, should there be any, and enabling the execution of the city and the council to correct or avoid extravagance or leakage.

But this, too, would require the auditor's having some little more authority than he appears to have, for it would necessitate the unifying of the accounts kept by the departments and the auditor's books and the co-operation of the departments heads in the proper distribution of their pay rolls and vouchers. It will be readily seen that did the auditor's books show—not simply the cost of maintenance of a department, but a segregation of same as well as of other expenditures in the direction of improvements, etc., such as I value would be very largely increased.

While this method of keeping the books would entail a very great deal of work in this office, we are ready to undertake it if desired by the executive and council, especially if we can be assured of the co-operation of heads of departments which will enable us to secure sufficient information and at

TEA

Do-as-you'd-be-done-by
tea, and do-as-you'd-be-done-
by dealing.

Your grocer returns your money if you don't like
Skillings' Best

the proper time to make it possible for us to make the segregation—and we would be still more willing were we sure the system or sufficient of it would be perpetuated so as to permit comparisons during the years to come. It is quite possible that upon taking the matter up with heads of departments some changes would be made in the suggestions embodied in the lists attached—these subdivisions are made without having had any consultation with any officials or others interested.

Indeed, it seems to me that the time is fast approaching when the city's needs will require more than a statement of receipts and disbursements, even though segregated and classified as perfectly as may be for, as must be evident to any observer, receipts may represent temporary expedients to meet pressing needs, and not the actual revenue accruing for that certain period, while disbursements may bear but slight resemblance to the actual expenses of the time covered, and hence are not always safe as a basis upon which to forecast the future. Municipalities, like large corporations (such as railroads, etc.), must sooner or later meet the demand of a progressive consistency, for increased administrative efficiency, and like such corporations, centralize executive control, and when that is done, success can only come by the exercise of judgment made with respect to cost of operation and revenue accrued, which will require the compilation of that information distinct from receipts and disbursements, properly classified in such a way as to afford a basis for the exercise of mature administrative discretion.

And while the interested taxpayer would want to know the cash asset and liability as shown in a statement of receipts and disbursements, yet it is his duty to also know the facts, as a statement of revenue and expenses should portray.

I will repeat that in order to insure official fidelity and the attainment of higher administrative efficiency, a system of accounts must sooner or later be developed that will show the cash transactions (receipts and disbursements) and also the actual income and expense.

I desire to call attention to the fact that while we charge the engineering and inspection of work being done under a special tax levy to that special extension, the custom seems to have always prevailed of charging the expense gone to in those very cases in the recorder's and treasurer's offices (such as postage, maps, etc.) to the general expenses of those offices rather than to the special work being done. If it is proper to charge the expense gone to in the engineer's office, why not apply the same rule as to other offices?

In many cases of extensions under special taxes, the cost of advertising same, constitutes a large proportion of the total cost of the extension, which I presume you have often observed. For the information of the public and in justice to administrations, it seems to me that statements from this office should show the amounts expended for "betterments" or permanent improvements, distinct from the ordinary operations, creating expense—to do this would necessitate an understanding by heads of departments as to what constituted "betterments," that uniformity should exist and be shown on the distribution sheets.

Another very desirable thing would be the revision of the city's assets, for many changes have taken place since 1900 when the last revision or placing of values occurred. Let me again express the hope that the city will see its way clear to abolish the issuing of "water certificates,"

Food Authority

A FAMOUS ENGLISH PHYSICIAN (WHO
REQUESTS THAT HIS NAME BE WITH-
HELD FROM PUBLICATION) SAYS OF

Grape=Nuts

"In cases of slow digestion, lack of stomach
tone, and debility, this food is invaluable."

Now for the reason:

The great bulk of human food is starch in some form—bread, pastry, potatoes, rice, cereals such as oats, wheat, rye, barley, etc.

This class of food supplies "energy" if it be properly digested, but there's the rub. Starch and sugar in food are digested by the liver and intestines. When these organs are overworked or become weak, then the food is not entirely digested and lies in the warm moisture of the body until it decays, producing gas, and therefore disturbance and incipient disease of the liver and intestines and frequently appendicitis.

To meet this trouble Grape-Nuts food was invented. In it the starch part of wheat and barley is transformed by long soaking, warmth, and time into sugar—just the same method as the body employs in digestion. Hence when one eats Grape-Nuts he eats a predigested food, ready for immediate digestion and assimilation, supplying the body with the needed food elements in a soluble and delicious form.

The London "Lancet" says:

"The features worthy of note in our analysis are the excellent proportion of proteid, mineral matters, and soluble carbohydrates per cent. The mineral matter was rich in phosphoric acid. 'Grape-Nuts' is described as a brain and nerve food, whatever that may mean. Our analysis, at any rate, shows that it is a nutritive of a high order, since it contains the constituents of a complete food in very satisfactory and rich proportion and in an easily assimilable state."

The food is naturally pre-digested by heat, moisture, and time. The diastase is thus produced, and the transformation of starch into sugar accomplished.

A perfect food for persons with weak intestinal digestion and who need, but cannot fully digest, ordinary bread and starchy food.

For athletes, brain-workers, or the weakest babe.

(For infants, pour hot water over three or four teaspoonfuls of the food. Use that water with a trifle of food dissolves in it.)

"There's a reason."

VERDICT IN THE CHESHIRE CASE.

Jury Finds in Favor of Intervenor
As Against Plaintiff and
Defendant.

SUIT OVER HALF A HOUSE.

Mrs. Cheshire Was Not in Such Mental
Condition as to be Able to
Transact Business.

The jury in the case of Reuben Cheshire against George Cheshire and John H. Harper, administrator of the estate of Elizabeth Cheshire, deceased, yesterday afternoon returned a verdict in Judge Ritchie's court in favor of the intervenor as against both plaintiff and defendant in the litigation, which is described as part of lot 5, block 31, plat B, Salt Lake City survey.

The action was brought by plaintiff against his brother, George Cheshire, now deceased, to recover possession of the south half of the Cheshire residence located on Seventh East street just below Fourth South, and also to recover \$50 as rent for the same and \$50 as damages for withholding possession of the same.

It was claimed by plaintiff that his mother, Elizabeth Cheshire, just before her death, deeded the entire piece of property to him. The administrator of the estate filed a complaint in intervention in which it was alleged that the deed was executed by Mrs. Cheshire when she was mentally incompetent to transact any legal business and that the same was secured by plaintiff by undue influence. The intervenor asked judgment that the deed be set aside and that he recover possession of the property as administrator of said estate.

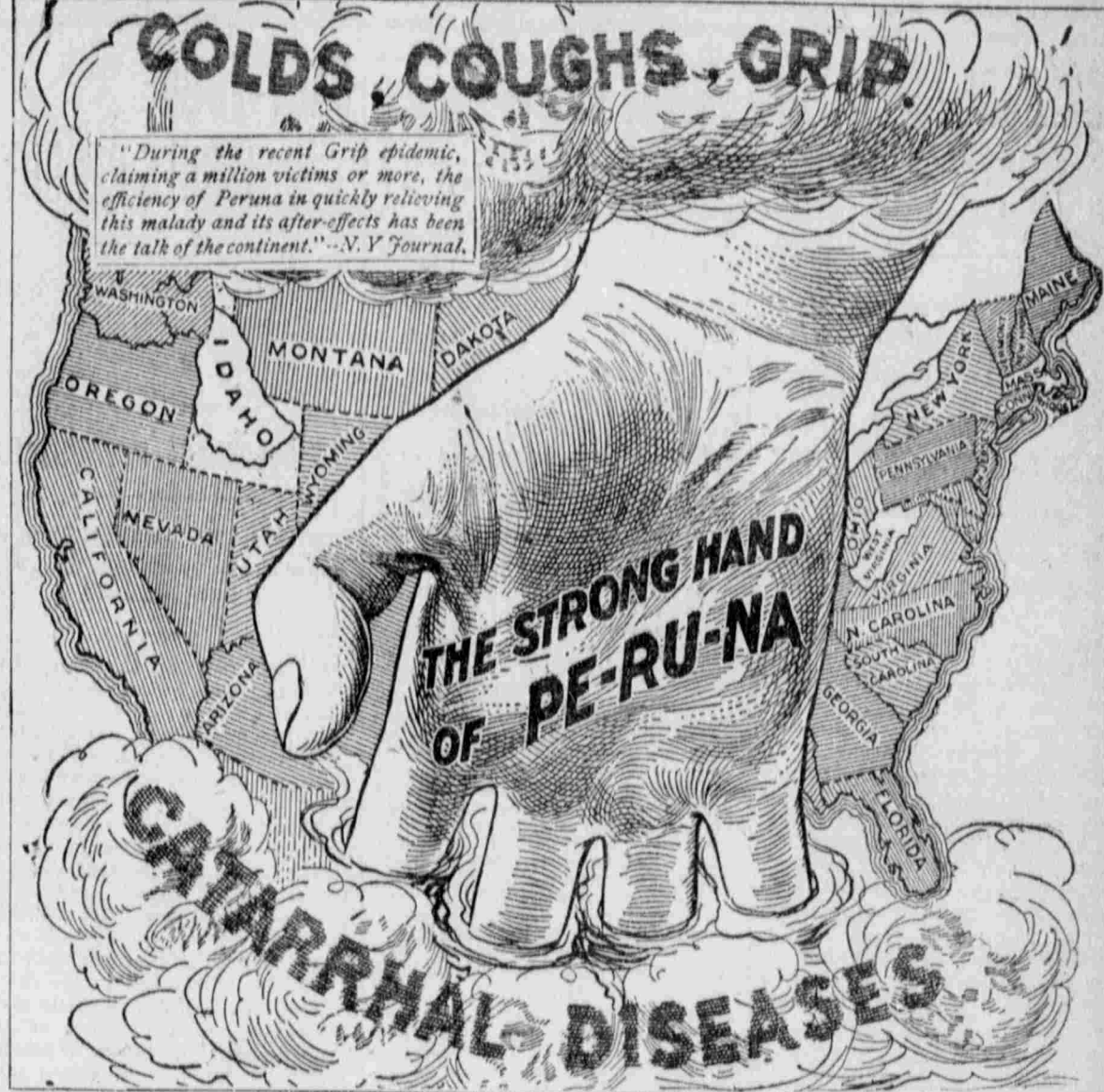
The jury found in favor of the intervenor and made a special finding that Mrs. Cheshire, who was more than 50 years of age at the time the deed was signed and had been in the feeble health for some time prior thereto, was not in such a mental condition as to be able to transact legal business. The property involved is valued at about \$4,000 and it will now be considered in the probate court as part of the estate of Elizabeth Cheshire, deceased.

This is so true that few grip sufferers are able to make a complete recovery until they have used Peruna.

Never in the history of medicine has a remedy received such unqualified and universal eulogies as Peruna.

If you do not derive prompt and satisfactory results from the use of Peruna, write at once to Dr. Hartman, giving a full statement of your case, and he will be pleased to give you his valuable advice gratis.

The Hand That Wards Off Coughs, Colds, Grip And Restores Nervous, Dyspeptic Catarrh Wrecks.



LIKE A DEMON grip has crossed
our country, leaving behind scores
of physical wrecks.

Victims of catarrh of the head, catarrh of the throat, catarrh of the lungs, catarrh of the stomach, catarrh of the kidneys, catarrh of the pelvic organs, are to be counted by hundreds of thousands.

Grip is epidemic catarrh, and sows the seed of chronic catarrh within the system.

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Never in the history of medicine has a remedy received such unqualified and universal eulogies as Peruna.

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Peruna An Effective Cure.

Hon. Dan Cooper, U. S. Marshall for the Northern District of Alabama, writes as follows:

"Your remedy for catarrh and la grippe, Peruna, has done me so much good that I cannot speak too highly of it."

"I have used it for a short time and have improved rapidly from the first day. I was really much surprised at such a quick and effective cure."

For the After-Effects of La Grippe.

Captain K. Esward, Company "B," 21st Michigan V. L., 39 Hermitage St., Grand Rapids, Mich., writes:

"Noting the effect Peruna had on several of my comrades, I made up my mind it would be good for me."

"I suffered for years from effects of the la grippe, which seemed to settle in my stomach and kidneys. Five bottles of Peruna made a new man of me."

Congressman Powers of Vermont Uses Peruna in His Family.

Hon. H. Henry Powers writes from Morrisville, Vt.:

"Peruna I have used in my family with success. I can recommend it as an excellent family remedy, and very good for coughs, colds and catarrhal affections."—H. Henry Powers.

Peruna For Catarrhal Nervousness and Stomach Troubles.

Hon. W. J. Purman, ex-member of Congress from Florida, writes from 1423 Q St., N. W., Washington, D. C.:

"From representations to me, and from my own experience, I feel justified in recommending your Peruna to any and all persons suffering with catarrhal nervousness or stomach troubles."—W. J. Purman.

Address Dr. S. B. Hartman, President of the Hartman Sanitarium, Columbus, Ohio.

SOCIAL AND PERSONAL.

Miss Ann M. Cannon who has been spending the past month in California will return today.

Mr. and Mrs. H. A. Whitney entertained informally at bridge on Monday night, prizes being won by Mrs. C. H. Brink, and Mr. and Mrs. S. Megath.

Mrs. Joseph H. Young and Mrs. H. W. Lawrence leave today for Denver, where the former will reside.

Mrs. F. D. Hobbs and Miss Hobbs will entertain next week in honor of Mrs. A. D. Melvin and Mrs. C. H. Brink, who leave shortly to make their home permanently in the east.

Mrs. E. M. Cawthorne has returned from the East.

The George R. Maxwell Women's Relief corps are entertaining their friends this afternoon, at a green tea and shingle social.

Mrs. W. W. Riter will probably spend the summer in Europe.

Mrs. H. C. Bodel left this week to visit relatives in New York.

Mr. and Mrs. George H. Davis have gone to California to be absent several weeks.

The stalls at the theater will be occupied tonight by admirers of the clever young people who make up the cast of "Christopher Jr.," to be rendered by members of the Dramatic Dramatic club. The school "Frats" will also be out in force, and a lively time is anticipated.

Invaluable for Rheumatism.

I have been suffering for the past few years with a severe attack of rheumatism and found that Ballard's Snow Liniment was the only thing that gave me satisfaction and tended to alleviate my pains. March 24th, 1902. John C. Deegan, Kinsman, Ills. 25c. 50c and \$1.00. Sold by Z. C. M. I. Drug Dept.

MRS. HALL'S MIRACLE

Experiences Similar to This Have Occasioned Considerable Comment in Salt Lake City.

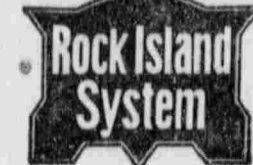
Few women are better known in Lockport, N. Y., than Mrs. Patti D. Hall, as she belongs to one of the best families and has a large circle of friends and acquaintances. In a recent interview Mrs. Hall said:

"The experience I have been through in the last two years seems like a miracle. I was so badly off that life seemed almost unendurable, and my deafness increased so that I could scarcely hear anything. The suffocation in my chest and the indigestion caused by my catarrh, produced very severe suffering. I had five different physicians, bought everything that anybody recommended to me, but finally gave up in despair."

"One day my milliner asked me if I had ever tried Hyomel. I began the treatment, and can honestly testify that Hyomel does cure this terrible disease. Since using it my hearing is greatly improved, and the only time I have any catarrhal trouble is when I take cold. I then use Hyomel, and always get instant relief. My friends and acquaintances marvel at the change in my health and hearing."

Hyomel has made many cures of catarrh, and in connection with Hyomel balm, of catarrhal deafness, in Salt Lake City. Similar experiences to that of Mrs. Hall's have created a large sale for Hyomel with F. C. Schramm.

The complete outfit, including the Inhaler, costs but \$1. while extra bottles are but 50 cents. Ask F. C. Schramm to show you the strong guarantee under which he sells Hyomel.



Two Ways East

Thro' train service to Chicago via Omaha—to St. Louis via Kansas City. This affords two routes

FROM UTAH

Then again, you can start from either Colorado Springs or Denver and go directly East—this saves time.

Our ticket agents can help you greatly in planning your trip.

E. DRAKE,
District Passenger Agent,
100 West Second South, Salt Lake City.
CEO. A. BIBLE,
Ticket Passenger Agent,
CHAS. B. SLOAT, General Agent, Denver.

Rocky Mountain Limited—restful to the tired traveler.

No Better Investment In Sight

At this time of the year than the expenditure of a few dollars in some Sherwin Williams' Paint and Varnishes. We will take pleasure in telling you how to decorate and beautify your home at very little expense.

The Salt Lake Hardware Co

EVERYTHING IN HARDWARE • 42 TO 52 W. 2ND SO. ST.

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