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COMMISSIONER OF FINANCE FOR LONDON

The following is the second of a series of open letters issued by the London advisory committee of the Citizens' Research Institute of Canada:

"The city of London, through its various civic bodies and commissions, spends about \$3,000,000 per annum on current account. This represents an expenditure of about \$50 per head of population, or of about \$250 per family of five. How the expenditure of this money is controlled is of vital interest to every family in London."

"A board of trustees may have a railroad built and locomotives constructed, but a locomotive cannot successfully be driven by a committee. A committee may plan how things are to be done, particularly when it acts on the advice of a professional advisor, but a committee as a committee cannot execute policies successfully. Individual members of committees may do things, but a committee is most effective when it limits its actions to sanctioning the action of others; acting as a restraining influence when restraint is necessary; stimulating action when increased speed is called for; suggesting policies to, and receiving suggestions as to policies from, their professional advisors; and, finally, laying down general policies for the guidance of the various administrative officers. This is important, but it is legislative, rather than administrative control. Actual financial control demands a controller. There can, in the long run, be no effective financial control unless the city has the good sense to appoint—and the good fortune to obtain the services of—an experienced financial officer to be the responsible advisor of the various civic bodies and commissions on all financial matters, and the administrative head of all divisions of the city government which have to do with the receiving and paying out of money."

"The logical name for such an official is 'commissioner of finance.' Such an officer is not a glorified cashier or chief accountant. He is not an officer whose advice may be asked for or may not be asked for as is seen fit. He is not an officer who speaks when he is spoken to, and who, if he wishes to hold his job, must be careful not to 'butt in.'"

"No policy involving financing or financial control should be adopted without first getting the advice of the finance commissioner. Otherwise there can be no continuity in policy, a condition which invites waste."

"People instinctively grasp at financial methods tending to postpone expenditures or keep down the taxes, even for one year. This is true of the taxpayer, worried about his bills; and of the administrator, worried about his re-election. Hence the ease with which perfectly honest citizens can fool themselves into adopting, or sanctioning, unsound devices for putting off the evil day. Some of these devices are as old as government and have acquired a sort of respectability on account of their antiquity. Among those which have rendered most service are the following: 'Pretending that the revenue will be more than you know it will be; 'Pretending that the expenditure

will be less than you know it will be;

"Looking at appropriation balances with the blind eye when they are approaching exhaustion;

"Borrowing money to do things which should be financed out of current funds;

"Retracting that improvements will last longer than their life is known to be and issuing bonds according to their pretended life;

"Pretending that deficit-producing departments were revenue-producing."

"Pretending that it is ever justifiable to pay more for a thing than it is worth."

"There is only one way in which these short-cuts to financial embarrassment can be effectually fenced off. That is to appoint a chief financial officer who is brave enough to find the truth and brave enough to tell it."

"The logical name for the office of finance commissioner would not necessarily lead to the abolition of any of the present civic departments."

"Among other things, a commissioner of finance should be given, if he does not already possess it, the necessary authority to:

"Prescribe a uniform method of procedure in making departmental estimates, and standard forms for presenting estimates both of capital and current expenditures."

"Compile and analyze all such estimates and present them to the council with explanations and recommendations both as to capital and current expenditures."

"Co-operate with so-called boards so as to secure co-operation in standardizing methods of preparing and presenting estimates."

"Prepare or revise all money by-laws, in co-operation with the legal department."

"Determine the form of all debenture issues and conduct the sale of all debentures, subject only to council."

"Be the chief accounting officer of the city, and, through the chief accountant, standardize the accounting of all city departments and boards. All accounts of departments, with the exception of cost accounts, should be carried on in a centralized accounting office in his department."

"Control, through a purchasing agent, all purchases made by the city, and, if the necessary co-operation can be effected, by civic boards, the department or board concerned setting forth on requisitions the quality and quantity of the goods desired, and checking all goods received as to quality and quantity."

"Collect all revenues through a divisional officer in his department designated for the purpose."

"Estimate the current revenue other than taxation, his estimate being final for purpose of striking the tax-rate."

"Prevent the creation of overdrafts by refusing to authorize payments after appropriations have been exceeded by civic departments or such outside boards as can be run on the appropriation basis, and by calling the attention of the city council and boards concerned to threatened exhaustion of appropriations. (Even if the estimates of such boards are not subject to revision by the city council, the city treasurer or finance commissioner should have the necessary authority to prevent boards from exceeding their own estimates.)"

"A commissioner with these powers and duties would give London much more effective financial supervision of all community expenditures."

"Among other things, a commissioner of finance should have the following qualifications:

"Years of experience in financial operations involving the borrowing or lending of large sums of money, so that he may be able to advise the city how and where to borrow to the best advantage. A thorough knowledge of sinking fund administration. A good general knowledge of the principles of accounting. The power of presenting financial facts in a clear, telling way, so that the ordinary taxpayer can understand his official statements. Absolute independence of all special interests and influences. Directness of speech. Great moral courage."

CANADIAN SQUADRON TO LEAVE VICTORIA FOR EAST ON MAY 18

Ottawa, April 21.—The Canadian naval squadron, including the cruiser Aurora and the destroyers Patricia and Patriot, will sail from Victoria on May 18 for Halifax. It was announced today by the naval department.

U. S. FARMERS WILL URGE REDUCTION IN FREIGHT RATES

Washington, April 21.—The need for immediate reduction in freight rates as a measure of relief for the farmers of the United States was to be submitted to President Harding today by delegates to the National Farmers' Union here. It is understood they will urge the president to call a conference of representatives of labor, capital, and the basic industries in an effort to effect a reduction in rates.

CROSS CONTINENT HIKERS REACH CHATHAM TODAY

Toronto, April 21.—Harry Rosenberg and Samuel R. Seigel, cross-continent pedestrians, now on the way from Toronto to San Francisco, arrived in Chatham at 12 o'clock noon today. They left London at 10 o'clock yesterday morning.

FALL RESULTS IN DEATH.

Montreal, April 21.—Moving out of his bed, which was flush with the open window, last night, Bertino Dine, 45, roomer at 23 St. Antoine street, this city, fell through the window to the street below, a drop of about 30 feet, and broke his neck, dying a few minutes later. He was a lumberman from Sault Ste. Marie district, and came to Montreal yesterday.

FORMER CLAN CHIEF DIES.

Leadville, Colo., April 21.—Archibald Malcolm MacLean, former prominent doctor and titular head of the clan MacLean, a noted Scottish family, died yesterday in the county poorhouse. For several years Dr. MacLean has been mentally incapacitated. He was 70 years old.

ITALIAN DISORDERS SPREADING.

Rome, April 21.—Disorders in which extreme Nationalists and Communists have been engaged, and which have been for the most part confined to northern central Italy, have spread to the southern provinces, according to the Epoca. Six Communists and three Nationalists were killed in a fight at Orta Nova.

IRISH PARLIAMENT CANDIDATES NAMED

Joseph Devlin Among Those Selected.

Dublin, April 21.—Official lists of candidates for the North of Ireland Parliament, which has been created by the Irish act, put into operation April 19, have been completed. There are 42 Unionists, 14 Nationalists and 19 Sinn Féin candidates selected, and from these will be elected the occupants of the 52 seats in the parliament. Joseph Devlin has been chosen for the West Belfast County Antrim-County Armagh constituency, but in the event of his election is pledged to ignore the summons to attend meetings of the body.

Donegal, the most northern county of Ireland, has been the first to select a candidate for the south of Ireland Parliament. He is Major R. L. Moore, master of the Londonderry Orangemen, and he was selected yesterday as the official Unionist nominee. The seeming singularity of the situation is explained by the fact that Donegal, although it

borders extend further north than those of any other Irish county, is not included among the six counties named by the Home Rule act to make up what is known as "Northern Ireland" which elects a separate parliament.

SIX CONSTABLES ARE KILLED DURING WEEK OF IRISH CONFLICTS

Dublin, April 21.—A review of the "operations" in Ireland for the week ending April 16, published in last evening's Irish Bulletin, says there were 39 armed conflicts, and that one jail, one aerodrome and nine barracks were attacked. Total casualties are given as follows:

Republican troopers killed, 1; wounded, 2; constabulary killed, 6; wounded, 29; military killed, 1; wounded, 3; barracks attacked, 9; destroyed, 1.

The review asserts that two parties of the Royal Irish Constabulary, while patrolling near Ballymena, Antrim, mistakenly fired on each other, resulting in an inspector and a constable being wounded.

AGREEMENTS ARE SIGNED.

Barcelona, Spain, April 21.—Conventions relative to waterways, railroads and the recognition of the flags of nations without seaboard were signed at the closing session of the inter-

national conference on communication and transit here yesterday. Several delegates did not sign the convention because they held they did not possess plenary powers, and it is asserted that the agreements will thus be without effect for world purposes.

MODERN AUTOMATICS FOR TORONTO "COPS"

Toronto, April 21.—Toronto's police are to be re-armed with modern automatics as soon as they can be secured. Chief of Police Dickson announced today. The cost will be \$25,000. At present the Toronto constables have old-fashioned British bulldog revolvers.

PRIVATE CONFERENCES.

Paris, April 21.—Premier Briand and Mr. Lloyd George plan strictly private conferences at the meeting to be held at Hythe, England, on Sunday. No one else will be present during the time they are talking, except one secretary for each. Philippe J. L. Berthelot, general secretary of the French foreign office, will probably act in that capacity for M. Briand.

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Diamond Trio

Coral Sea—Fox Trot

Martucci's Venetian Garden Orch.

"His Master's Voice" Records 216275

TAKE ME—Fox Trot

In Old Manila—Fox Trot

Harry Thomas Trio

"His Master's Voice" Record 216248

HUMMING—Fox Trot

Rega Orchestra

Laughing Vamp—One-Step

Martucci's Venetian Garden Orch.

"His Master's Voice" Record 216270

MY WONDER GIRL—

Sweet Mamma—Fox Trot

Diamond Trio

"His Master's Voice" Record 216262

O-HI-O (O-My-O)-One Step

I Never Knew—Fox Trot

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The World's Verdict On Harding's Message

Disappointment in Berlin and cordial approval in London and Paris are among the significant foreign reactions to the president's first message to Congress. At home a majority of the papers applaud his program, yet a few sharply dissenting voices are heard.

The leading article in THE LITERARY DIGEST for this week, April 23, quotes a large variety of opinions from the press of the country on this question. The New York World regards the peace plan outlined by Mr. Harding as "a miserable makeshift that no president would ever adopt of his own initiative," and the Louisville Courier-Journal characterizes his proposed "association of nations for world peace" as a toothless whatnot, with no power to promote peace except to talk about it, while the Philadelphia Ledger considers it "woefully incomplete" and "a negative rather than a positive policy." On the other hand the Providence Journal praises the message for its "prevailing note of lofty Americanism," the Cleveland Plain Dealer avers that "granting the president's point of view of the majority of Americans, his program cannot well be challenged," and the St. Louis Globe-Democrat feels that he "has opened a new way to the solution of the problem of our international relations."

Among the other deeply interesting articles in this issue are:

A New Tax

A Summary of Varying Views on the Proposed Sales Tax Designed to "Lift the Burden of War-Taxation From the Shoulders of the American People."

An American Report on the Irish Terror
To Enforce Prohibition in New York
England's "Industrial Revolution"
Sleepless German Propaganda
"Saving the Pieces" in Austria
If Soviet Russia Collapsed—
Our Literary "Rebirth" Doubted
A Painter's View of House and Wilson
Saving Dollars and Risking Souls
Colonel Harvey, "Ambassador Extraordinary"
"They Used to Call It the Front"
A Car That Will Not Telescope
Best of the Current Poetry

Many Illustrations, Maps, and Humorous Cartoons.

Full-Page Colored Map Showing Countries in the League of Nations
Why Glue Is Gluey
Our Climatic Travels
Why Tax Alcohol?
Swat the Spring Fly
Burroughs Launches a Shaft in Passing
A Small-Town War Memorial
Cardinal Gibbons as "Interpreter of Catholicism"
The Bible in "American"
Lawyers Still Make Our Laws in Congress
A Yankee Toy That Jars the British
Topics of the Day

HON. FRANK W. MONDELL, Floor Leader of the House of Representatives, Washington, D. C., says: "I believe THE LITERARY DIGEST is doing a valuable service for the nation. The greatest difficulty I have is to secure the benefit of current discussion of public questions in the limited time at my command. THE DIGEST is the most helpful agency at my command for this purpose."

April 23rd Number on Sale Today at All News-dealers



The Literary Digest

FUNK & WAGNALLS COMPANY (Publishers of the Famous NEW Standard Dictionary), NEW YORK.