The Charlottetown Herald.

NEW SERIES. CHARLOTTETOWN, PRINCE EDWARD ISLAND, WEDNESDAY. JANUARY 15 1890. VOL. XIX. NO. 12

The Charlottetown Herald

—IS PUBLISHED—

Every Wednesday

—BY—

The Herald Printing Company,

FROM THEIR OFFICE,

CONNOLLY'S BUILDING,

Queen Street, Charlottetown, P. E. I.

Subscription: One Year, in Advance, $1.00

ADVERTISING AT MODERATE RATES.

Contracts made for Monthly, Quarterly, Half-yearly, or Yearly Advertisements, on application.

Remittances may be made by Draft, P. O. Order, or Registered Letter.

All Correspondence should be addressed to the HERALD Printing Company, or to

JAMES McISAAC,
Editor and Manager.

Calendar for January, 1890.

MOON'S CHANGES.

Full Moon, 6th day, 7h., 24.3m., a. m., W.
Third Qtr., 14th day, 2h. 20.2m., a.m., E.
New Moon, 20th day, 7h. 36.6m., p.m., N. W.
First Qtr., 27th day, 4h., 3.9m., p. m., S. E.

D M	Day of Week	Sun rises	Sun sets	The Moon Rises	The Moon Sets	High Water Ch'town
		h m	h m	after'n	morn	morn
1	Wed	7 49	4 19	1 33	3 11	7 9
2	Thur	49	20	1 57	4 19	8 9
3	Fri	49	21	2 22	5 20	8 50
4	Sat	49	22	3 11	6 20	9 32
5	Sun	49	23	3 59	7 19	10 12
6	Mon	49	24	4 57	8 11	10 49
7	Tues	48	25	5 53	8 53	11 26
8	Wed	48	26	6 55	9 30	noon 0
9	Thur	47	27	7 59	10 1	0 34
10	Fri	47	28	9 4	10 27	1 9
11	Sat	47	30	10 9	10 51	1 46
12	Sun	46	31	11 14	11 13	2 26
13	Mon	46	33	morn 11	34	3 11
14	Tues	45	34	0 21	11 58	4 11
15	Wed	44	35	1 32	aft 22	5 20
16	Thur	44	37	2 46	0 52	6 43
17	Fri	43	38	4 2	1 28	8 0
18	Sat	41	40	5 17	2 14	8 40
19	Sun	40	40	6 27	3 12	9 51
20	Mon	39	43	7 28	4 20	10 38
21	Tues	38	45	8 26	5 28	11 28
22	Wed	37	46	8 56	6 55	morn
23	Thur	36	47	9 35	8 11	0 12
24	Fri	36	49	9 56	9 33	0 54
25	Sat	35	51	10 10	10 34	1 34
26	Sun	33	52	10 42	11 53	2 8
27	Mon	33	53	11 6	morn	3 4
28	Tues	32	54	11 31	1 1	4 4
29	Wed	31	55	11 58	2 8	5 11
30	Thur	31	57	aft 1	3 13	6 23
31	Fri	7 29	4 58	1 30	4 16	7 28

North British and Mercantile

FIRE AND LIFE

INSURANCE COMPANY

—OF—

EDINBURGH AND LONDON.

ESTABLISHED 1809.

Total Assets, 1888, - - $22,371,980.79

TRANSACTS every description of Fire and Life Business on the most favorable terms.

This Company has been well and favorably known for its prompt payment of losses in this Island during the past twenty-two years.

FRED. W. HYNDMAN,
Agent.

Corner Queen and Water Streets,
Charlottetown, Jan. 19, 1888. } 1y

IMPERIAL

CREAM TARTAR

BAKING

POWDER

PUREST, STRONGEST, BEST.

ALUM, AMMONIA, LIME, PHOSPHATES, or any injurious adulterant.

E. W. GILLETT, TORONTO, ONT. CHICAGO, ILL.

SOLD ONLY IN ROYAL BAKING POWDER CANS.

KENDALL'S SPAVIN CURE.

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SOLD BY ALL DRUGGISTS

Watches. Watches.

SOLID GOLD Ladies' and Gents' Open or Hunting Case. Gold filled do., do., warranted to stand and wear better than a cheap gold case.

Silver and Silveroid, in key or stem-wind, with works thoroughly tested and warranted, from $5.00 up to $40.00. Cheaper can be supplied, but not warranted as reliable time-keepers.

The watches we keep in stock have received the highest award for general excellence and time-keeping qualities.

Good value in every department.

G. H. TAYLOR.

Aug. 21, 1889. North Side Queen Square.

Wholesale Trade.

DEALERS who will send us specifications of their wants for Fall Trade will find our Jobbing Prices lower than any other Hardware Supply House in Canada. Order at once for importation.

Axes, Cross Cut Saws, Forks and Shovels,
Nails, Horse Rails, Horse Shoes,
Iron, Chain, Bolts, Traces, &c.

AND ALL SHELF HARDWARE.

NORTON & FENNELL,

CHARLOTTETOWN.

August 28, 1889.

$4.75

Will buy a GOOD OVERCOAT at JAMES PATON & CO'S.

REEFERS. REEFERS cheap at JAMES PATON & CO'S.

DRESS GOODS. DRESS GOODS. See JAMES PATON & CO's.

JACKETS & DOLMANS. Try JAMES PATON & CO'S.

FUR CAPS and ROBES in great variety at JAMES PATON & CO'S.

MILLINERY. A big Stock to select from at JAMES PATON & CO'S.

For all kinds of DRY GOODS call and see JAMES PATON & CO'S.

JAMES PATON & CO.

London House

HARRIS & STEWART.

Our Fall Stock

—OF—

READYMADE CLOTHING

Is the Largest we have ever shown, and at the LOWEST PRICES.

NAPCLOTH OVERCOATS, REEFING JACKETS,
PILOT OVERCOATS, REEFING JACKETS,
WORSTED OVERCOATS, REEFING JACKETS,

MEN'S SUITS, BOYS' SUITS,
MEN'S SUITS, BOYS' REEFERS,
MEN'S SUITS. BOYS' OVERCOATS.

HARRIS & STEWART.

Charlottetown, October 23, 1889.

Important Notice!

OWING to the almost entire loss of our goods by the fire, we have been obliged to purchase a new Stock, which cannot be excelled for good value, and which we will offer very low for CASH as we need the money. We have a GENERAL LINE of

HARDWARE, GROCERIES, BOOTS & SHOES,

Dry Goods,

Consisting in part of Dress Goods, in great variety of material, new and Fashionable Shades; Ulster Cloths, Astrachans, Beaver Cloth, Millinery, Felt Hats, and Trimmings, &c.

WOOL GOODS, in Squares, Clouds, Scarfs, Hoods, &c., &c.

HOSIERY, in wool, from 20c to a fine Cashmere, 75c.

Ladies' Underjackets, Gloves, Shawls.

Gents' and Boys' Merino and Top Shirts, splendid value, all wool, for 50c to $1.20.

In BOOTS and SHOES we have a most serviceable line, in Men's Boy's, Child's, Ladies' and Misses'—whole stock.—Butter, Oil Coat, Grain, &c.

Owing to our severe loss we have to request payment in full of our Accounts this Fall. Thanking those who have already paid us promptly and are doing so now. We are, yours respectfully,

REUBEN TUPLIN & CO.,

November 20, 1889. LEGION HOUSE, SUMMERSIDE.

LAND OFFICE ENQUIRY.

Preliminary Report of the Commissioners.

Charlottetown,
Prince Edward Island,
31st Dec., 1889.

To His Honor the Lieutenant Governor.

MAY IT PLEASE YOUR HONOR.

The undersigned Commissioners, appointed on the eighteenth day of November last, under the authority of the Act 42nd Victoria, Cap. 17, entitled "The Public Inquiries Act" to "examine and investigate the accounts, transactions and management of the Department of Crown and Public Lands of this Province," having had referred to them a communication addressed to Your Honor by the Honorable Donald Ferguson, "the Commissioner of Crown and Public Lands," under date the sixth day of November, 1889, upon the subject of certain amounts which he alleged had been "found to be in default" by the late Robert A. Strong while Assistant Commissioner of Public Lands, with a request that they should make a special enquiry in relation thereto, and furnish the Government with a preliminary report thereon, have the honor to report:

That Your Commissioners have, at various times since the receipt of the communication referred to, held a public court of inquiry, where the officers of the Department, and other witnesses appeared, and were duly examined upon oath.

The testimony, as given by the witnesses referred to, will be furnished to the Government.

Your Commissioners, upon the evidence so given before them, find:

That the several sums of money, mentioned in the following statement, were duly received, at the times therein stated, by Robert A. Strong from the several persons whose names are therein given, that these sums are credited in Robert A. Strong's own proper handwriting in the Township Ledgers, to the said several persons, but the said several amounts are not entered to the debit of cash, in the cash book of the Land Office, nor accounted for to the Government in any other way whatever, viz:

Name of person who paid.	Date of payment.	Amount.	Ledg'r	Folio	Paid on account of
James Monaghan	Feb 8, 1888	$20 40	44	44	50 acres of Land
Stephen O'Halloran	Nov 14, 1887	23 35	7	101	50 " "
John Ball	Nov 27, 1885	113 96	4	243	54 " "
John McNeill	July 16, 1887	15 00	12	180	78½ " "
Edward Lidstone	Nov 14, 1887	35 56	7	153	Sundry purchasers
William B. Dyer	Nov 16, 1887	81 48	4	332	13½ acres of Land
Richard Smallman	Dec 1, 1885	116 98	6	157	203 " "
Jos. McDonald, deceased, per Dan. J. McDonald	Dec 15, 1887	9 95	47	29	66 " "
Kate Knight	Sept 21, 1881	27 36	64	203	99 " "
William Grigg, deceased, per John Grigg	Nov 21, 1887	27 00	13	274	50 " "
Neil Higgins	Sept 17, 1880	5 00	34	26	21 " "
Neil Higgins	Sept 17, 1880	15 00	34	27	84 " "
John McLeod	Feb 28, 1880	54 05	50	197	78 " "
Thomas McKenna	Dec 1, 1887	9 46	67	227	100 " "
Daniel Blackett	Nov 1, 1883	12 00	56	161	48 " "
John G. Sterns	Dec 17, 1887	225 00	42	107	120 " "
Joseph Gallant	May 31, 1884	50 00	43	42	88 " "
William E. Stretch	Feb 20, 1885	8 12	65	65	2 " "
John McKie	Jan 13, 1881	25 00	1a	118	85 " "
Ann O'Brien	June 29, 1881	79 00	36	125	46 " "
Ann O'Brien			36	135	95 " "
Benjamin Cole	Nov 24, 1887	11 67	26	169	100 " "
John Wommacott, per Silas	Feb 2, 1888	186 50	23	37	79 " "
Edward Lidstone	Nov 1, 1887	11 36	7	10	Sundry purchasers
Lawrence Perry	Dec 9, 1883	20 00	2	206	90 acres of land
John McLean	Oct 3, 1880	22 05	16	142	50 " "
Rev. Doug. M. McDonald	Oct 29, 1884	103 03	2	10	90 " "
Clement Chaisson	Nov 7, 1883	12 60	2	32	95 " "
William Paynter	Nov 30, 1887	25 34	20	110	50 " "
John McKinnon	Sept 26, 1880	9 55	43	37	90 " "
John Cahill	Nov 25, 1887	17 93	26	243	97½ " "
John Distant	May 16, 1881	50 28	12	44	36½ " "
John Tucker	Jan 11, 1888	128 10	10	21	102 " "
Andrew Woodside, per Sheriff Curtis	Feb 14, 1888	127 00	20	79	Precept
	Total	$1679 08			

The Commissioners also find the following amounts entered to the credit of the parties in the Township Ledgers, in Robert A. Strong's handwriting, but which were never accounted for to the Government, viz:

Name of person who paid.	Date of payment	Amount	Ledger	Folio	Paid on account of
John Locke	18th July, 1888.	$165 00	7	117	84 acres of Land
John C. Underhay	20th December, 1880.	24 40	43	40	44 " "
Henry Wedman	20th February, 1886.	11 30	27	42	63 " "
Peter Gallant	29th May, 1884.	100 00	2	343	200 " "
Total		$300 00			

That in the office there is kept a book for each Township, called the Country or Travelling Ledger, which is used by the officials when on a collecting tour throughout the country. The entries in these books are intended to be copied from the Township Ledgers. The Commissioners find that, in addition to the amounts referred to in the foregoing statements, there were collected and received by Robert A. Strong, while on collecting tours, the amounts immediately hereinafter mentioned, which amounts are credited in his own proper handwriting in the Country Ledgers to the credit of the persons paying the same, but are not entered in any other book, and were never accounted for to the Government, viz:

Name of person who paid.	Date of payment	Amount	Ledger	Folio	Paid on account of
Alexander Miller, per Peter	19th November, 1887	$60 75			
Philip McKinnon, per Ker	24th November, 1886	13 50			
David Sullivan	19th November, 1887	12 96			
Thomas Kennedy		1 26			
Total		$87 96	115	115	Land on Lot 9

The Commissioners further find that the said Robert A. Strong also received, on account of the Public Lands of this Province, from the undermentioned persons the following amounts, which he did not enter in any of the books of the office, and which he never paid to nor accounted for to the Government, viz:

Name of person who paid.	Date of Payment.	Amount	Ledger	Folio	Paid on account of
Sheriff Strong, Elias Cousins	15th March, 1889	$198 38			
John K. McKenzie	2nd September, 1885	10 00			
		20 00			
Total		$228 38			

The Commissioners find further that in the Country or Traveling Ledger for Township No. 43, Folio 39, an account has been opened in the handwriting of the said Robert A. Strong with one Lemuel D. Chaisson, showing a sale of 80 acres of land on Lot 43, and on the credit side of the account, also in Mr. Strong's handwriting, appears an entry of a payment of $8. Lemuel D. Chaisson is dead. His son, Jerome B. Chaisson, proved that he remembered his father going to Souris in December, 1886, to buy this land from Mr. Strong, who was then there on a collecting tour. He also produced a memorandum book, owned by his father, containing an entry of the purchase of the land, and the payment of the $8 to Mr. Strong. The amount was never accounted for, nor paid to the Government.

That in George Green's account, as contained in Township Ledger 4, Folio 370, under date 1st February, 1888, there is an entry in Mr. Strong's handwriting, of a payment of the sum of 40 by George Green, on account of 15½ acres of land on Lot 4; and in Letter Book 2, page 577, of the official Letter Book, there is a press copy of a letter, written by Mr. Strong to Mr. Green, acknowledging the receipt of the $40. The amount was neither entered in the cash book, nor paid into the Treasury.

That in Ledger 7, Folio 154, under date Nov. 1, 1887, there is a credit in Mr. Strong's handwriting of a payment of $8.21, as having been made by Joshua Smallman, on account of 65½ acres of land on Lot 7. This amount was never entered in the cash book, nor paid into the Treasury.

That in a letter, dated 5th November, 1886, written by T. H. Pope, of Northam, directed to Robert A. Strong, Mr. Pope enclosed a cheque on the Merchants Bank of Halifax, Summerside, for $49, on account of the purchase of land bought by John Cotton. This cheque was deposited by Robert A. Strong in the Bank of Nova Scotia, but was never entered in any of the books of the office, nor accounted for to the Government.

That one John W. Ellis, of Northam, Lot 13, went to the Land Office on the 23rd of June, 1887, with reference to the loss of a registered letter, which he alleges contained $8.15, and which had been sent from Northam, the previous fall, to Robert A. Strong, to be placed to the credit of Ellis, on account of 50 acres of land on Lot 12. Ellis, when he visited the Land Office on the 23rd of June, saw Strong, and claimed that the letter had been taken out of the Post Office in Charlottetown by George R. Strong, a son of Robert A. Strong. In support of his statement, Ellis produced to Robert A. Strong the receipt from the Post Office at Northam for the letter, and also letters from the different Post Offices tracing the letter, and showing that it had been delivered in Charlottetown to George R. Strong. It was then finally arranged between Ellis and Robert A. Strong that the amount claimed to have been sent by the letter, should be placed to Ellis' credit in his account, and Robert A. Strong thereupon, in Ellis' presence, entered the $8.15 to his credit, and the amount now appears in the Ledger to his credit in Robert A. Strong's handwriting, but it has never been accounted for to the Government.

That on the 16th of June, 1888, Chester B. McNeill, of the firm of Sullivan & McNeill, paid into the Land Office the sum of $133.40, being the amount in full, due on 100 acres of land on Lot 4, owned by Patrick Cunningham. The payment was made by a cheque drawn by Sullivan & McNeill on the Merchants Bank of Prince Edward Island, in favor of Patrick Cunningham or bearer. This cheque was deposited by Robert A. Strong with other moneys in the Merchants Bank of Prince Edward Island. At the time of payment it was given by Mr. McNeill to Francis M. Longworth, a clerk in the Land Office, who gave a receipt, No. A. J., 118, for $133.40, but the entry in the counterfoil of the receipt book *now* shows the amount received as $33.40. Mr. Longworth, in his evidence on this subject, states that, when he entered the particulars of the receipt on the counterfoil, he entered the amount as $133.40, that the figure "1" has since been erased, and that, when he received the cheque from Mr. McNeill, he handed it to Robert A. Strong. An examination of the counterfoil shows the erasure quite distinctly.

The Commissioners find, that in posting from the receipt book to the cash book, Robert A. Strong carried the amount in as $33.40 but, when posting in the Township Ledger, he entered the proper amount, viz: $133.40 to the credit of Cunningham. That the evidence shows that Mr. Longworth entered the amount correctly in the counterfoil of the receipt book, and immediately delivered the cheque for $133 40 to Robert A. Strong, and that the figure "1" was afterwards erased by some person, and, although he entered the amount in the Township Ledger as $133.40. Mr. Strong only accounted to the Government for $33.40.

That on the 29th June, 1888, John H. Bell, of Summerside, in a letter of that date, addressed to Robert A. Strong, enclosed a cheque on the Merchants Bank of Halifax for $118.67 to pay the account of John Barlow for 100 acres of land on Lot 16. By a letter of the 30th June, 1888, Mr. Strong acknowledged the receipt of this cheque. In Barlow's account in the Township Ledger the amount is credited in his handwriting as $133.02, which balances the account, but neither of the amounts was accounted for by Mr. Strong to the Government.

That, on or about the 11th February, 1888, James McCloskey paid Messrs. Davis & Sutherland's cheque into the Land Office for the sum of $400.00, being the balance due on 120 acres of land on Lot 30. McCloskey endorsed the cheque by his mark, and handed it to Robert A. Strong who witnessed the endorsement. No receipt was given for the amount.

In the McCloskey account opened in Township Ledger 30, Folio 161, the amount is credited in Mr. Strongs handwriting, as having been paid on March, 19, 1888, with a reference to counterfoil of receipt A.M., 383. Upon referring to the counterfoil the particulars of the payment by McCloskey are there entered, in Mr. Strong's handwriting, but upon tracing the entry to the Cash Book it is there entered, also in Mr. Strong's writing, as a search 16 cents. The $400 dollars has never been accounted for to the Government. The Auditor, in his evidence states that when he made his audit, the counterfoil of the Receipt Book contained, as the particulars, a search 16 cents only, and that the particulars of the McCloskey payment must have been afterwards substituted. An examination of the counterfoil shows that the original entry was erased and the McCloskey particulars entered in place of it.

That, with regard to the item of $7.00, alleged to have been paid by Andrew Blacquiere, which is referred to in the statement which accompanied Mr. Ferguson's letter, the Commissioners have to report that no evidence has as yet been produced before them to show that the amount was ever received by Mr. Strong.

That, after the death of the said Robert A. Strong, in November, 1888, and among the papers belonging to the office, which were in his possession at Tignish, were found certain envelops, endorsed in Mr. Strong's writing, with the names of certain persons, with amounts written thereon, as follows: James McNally, $5 00; Alexander Morrison, $10.00; J. D. Campbell, $2.00; Daniel Reid, $2.00; A. McArthur, $1.75; Lewis Arsenault, $5.00. With the exception of the envelope marked A. McArthur, none of the envelops contained but $1.00

That your Commissioners have not had any evidence (except Mr. Strong's writing on the envelope) to show that the amounts written upon the envelopes referred to, were actually received by him, or, if received, were not included in some loose cash found in his cash box after his death, or, according to the usual practice, appropriated temporarily for travelling expenses. Evidence necessary to prove the payment of these amounts, even if available, would have cost more than the amounts themselves.

That, some time after Mr. Strong's death, his son (Mr. Geo. R. Strong), paid to the Commissioner of Crown and Public Lands, two amounts of $300 each, which, with one month's salary, $66.66, due to the father, and some other items, made $676.49, which amount the Commissioners of Crown and Public Lands received in payment of several items, which he alleged covered the whole amount discovered at that time, to be in default by Robert A. Strong.

That, from the time of Robert A. Strong's appointment, as Assistant Commissioner of Public Lands, in the year 1876, until his death, in November, 1888, he was the cashier and had the financial management of the department. Excepting when absent on country collecting tours, or on a vacation, he had full charge of the cash and kept the key of the cash box. In the absence of Mr. Strong the custody of the cash was assumed by the late Thomas McKinley, and although other officials were in the habit of receiving money and granting receipts, still, they immediately handed the money over to Mr. Strong, who took charge of it.

That your Commissioners, after a full and careful consideration of the evidence submitted to them concerning the items specially referred to them for inquiry, which are contained in the statement accompanying Mr. Ferguson's letter to Your Honor, of the 6th November last, find that Robert A. Strong was in default at the time of his death, as follows:

Dr. To amount of items in default, as herein before shown $...2,983,03
Cr. By amounts received by the Commissioner of Crown and Public Lands from G. R. Strong (as per Mr. Ferguson's statement) $676.49

To balance of the items referred to now found to be in default $2,306.54

The Commissioners have, during the present inquiry, observed the operation of the system of single entry book-keeping, which has been in use in the Land Office from its organization, and they have reached the conclusion that it is entirely inadequate for the purpose of showing the state of the affairs of the Land Office, or of checking, in any way, the action of persons disposed to manipulate the accounts.

As regards the audit, your Commissioners have no hesitation in declaring it wholly insufficient for the purpose for which it was established.

The 9th section of 39 Vic., Cap. 10 reads as follows:—

"There shall be an officer styled the Provincial Auditor who shall perform all the duties heretofore performed, or required by law to be performed by the Auditor of Public Accounts. It shall be his duty to examine and cheque from time to time, as they shall come in, all accounts of public receipts tand expenditure of every kind and description; to enquire and examine into all sources of revenue, to attend from time to time at the office of every department of the public service in which moneys are received or expended and to examine *all books of account kept therein, to count the moneys*, and certify the balances, thereof, and to report to the Lieutenant Governor in Council from time to time. It shall be his duty to prepare the Public Classified Accounts for presentation to the Legislature, and to him may be presented for examination and report all accounts, claims and demands against the Government.

The entries made in the Township Ledgers have never been systematically examined with a view to detect entries made therein which have not appeared in the cash book.

The only books which the Auditors systematically examined were the counterfoils of the receipt books and the cash books, and it appears to have been their invariable custom to check *with a mark* the items in these books, one with the other.

In the years 1877 and 1878 the Auditor appears to have recognized that it was his duty to compare the items in the cash book with those in the Township Ledgers, but as he admits that in many instances no marks were placed upon the books, indicating that such comparison was made, and that he did not, when such marks were so placed, carefully examine each ledger in order to ascertain whether any items were left unmarked, your Commissioners consider the audit, as then conducted, was of little or no value in detecting such defalcations as have been brought under their notice by this enquiry.

The Auditors, whose testimony has been taken, state that in conducting their audit they did not count the cash. Indeed, they declared they were not looking for frauds.

Under the system of bookkeeping hitherto in force in the Land Office, a dishonest official might, with impunity and small chances of detection, as the evidence at this inquiry proves, collect money due the Government, place the amount directly to the credit in the Township Ledgers, of the account of the person paying it, and pocket the money. He could do this even while the Provincial Auditor was in the act of comparing the cash book entries with the counterfoils of the official receipts.

The length of time which has elapsed between the receipt of money in the Land Office and its transfer to the Treasury, and the loose way in which the blank official receipts (both obsolete and others) were treated, have encouraged dishonest operations.

To facilitate reforms in the management of the Land Office, which should not be delayed, your Commissioners, anticipating their further enquiry and final report, have the honor to make the following recommendations:

First.—That the Land Office staff, which is insufficient at present, be completed without unnecessary delay. That the person who is to occupy the position of permanent executive head of the department and have full charge of the subordinate officials, should possess a special aptitude for so important a place, and should be well paid. He should have a complete knowledge of bookkeeping by double entry, and the ability speedily to acquire a thorough knowledge of the details of the office. He should *not* be cashier.

Second.—That one of the subordinate officials be specially appointed cashier, with authority to countersign official receipts.

Third.—That a well digested system of double entry bookkeeping be commenced as soon as books can be prepared, and the entries made therefrom this date.

Forth.—That all old blank receipts be called in and defaced at once, so that they can never be used again.

Fifth.—That new general official receipt books progressively numbered, begining A. R No. 1 be commenced 2nd January. 1890. These receipts or receipts out of Land Sales Books only, be given in exchange for money received, except in case of searches, when a special ticket be used.

Sixth.—One Land Sales Book and one ordinary Receipt Book only to be in use at the same time, such books to be filled up before others are commenced.

Seventh.—That all receips be signed by two officers of the Department, one being the Permanent Executive head and the other the Cashier. Every such receipt to be prepared and signed by the Cashier before being presented, undetached from its counterfoil for the signature of the Permanent Executive Head. B th officials to sign counterfoil as well.

Eight.—That every spoiled receipt be attached to its counterfoil and bear the word "cancelled" written or stamped thereon, the date when so cancelled, together with the signatures of the two persons authorized to sign receipts.

Ninth.—That all progressively numbered receipt books in blank, when in stock, be kept in a locked drawer or cupboard in the vault in special charge of the permanent executive head, who shall issue them only after special examination of the numbers thereon to see that they are complete in every way, and after he has placed his signature and date on the inside of the front cover. Such books in stock, when received from the printer, to be specially examined to see that they are numbered correctly. The absence of a blank out of its proper place in any such book to be viewed as a suspicious circumstance, and to form the subject of a special report to the Government by the Auditor. That progressively numbered receipt books be always issued *in their order*.

Tenth.—That a deposit of all moneys received during one day be made as early as possible on the morning of the next working day, and the bank's voucher for the same to be submitted to the permanent executive head, who shall compare it with the cash book and certify such comparison by initialing the voucher and the corresponding entry in the cash book.

Eleventh.—That the cash book to balanced daily, and every entry, carefully examined and checked off with the vouchers by the permanent executive head who shall then sign the cash book.

Twelfth.—No erasures to be made, upon any pretence whatever in the books or documents of this office. All errors to be obliterated by ruling through in red ink, and the words or figures of the correction to be placed immediately above those so ruled through, the object being that both errors and corrections shall at all times be visible.

Thirteenth.—That as the search entails upon the officials of the Department a large amount of additional work, the fees therefore should not be less than 25 cents, and should be invariably collected.

A good system when once squired and persistently enforced, will be found to be of lasting advantage to the Department.

Respectfully submitted.

LEWIS CARVELL
FRANCIS H. ARNAUD.
Commissioners.

GENERAL AGENCY.

Donald McKenzie,

Kent Street, Charlottetown,

Insures both men and women on all plans of

Life & Accident Insurance

In the Manufacturer's.

Rt. Hon. Sir John A. McDonald, President.

Also dealer in the Celebrated Farm Machinery, made by A. Harris, Son & Co., J. O. Wimer, Son & Co., Brantford, Ont., and B. Bell & Son, of St. George, Ont.

Charlottetown, Oct. 9, 1887.—6m

THE CHARLOTTETOWN HERALD is acknowledged to be the Best Paper published in the Province.