Commissioner. The chief points brought out by him are these: That, on November 30th, 1868, there was in the hands of the Treasurer no less a sum than \$12,047 76, including a balance of \$1,021 98 of money left from the Paris Exhibition fund, for which amount the Ottawa Government have been vainly asking for a year or more. Since November 30th, payment had been made to the extent of \$1,168 76, leaving at the date of the report \$11,000 in the Treasurer's hands. Mr. White states that, in reply to a written request to be permitted to examine the Bank book, and to be informed of the manner in which the Bank account was kept, Mr. Denison informed him there was no account kept with any bank in the name of the Association; that no interest had accumulated on the balance due from him; that he considered himself personally responsible for the money belonging to the Association, but that it was not on deposit in any bank; neither was it available in cash. Mr. Tenisonisalso represented as having stated that he had never given any sureties to the Board, the Board having never required them, but that he was prepared to give security for the payment of any balance for which he was liable.

In reference to the charge of \$6,338 for commission made by the Treasurer, Mr. White reports that it was brought before a recent meeting of the Board, but disallowed on the ground that, if made at all, it should have been made annually. At the same time, however, Mr. Denison was allowed, in addition to his regular salary of \$400 a year as Treasurer, \$1,200 for extra services during 1867 and 1868. This allowance is included in the financial exhibit which appears in Mr. White's report. There is also among the payments a sum of \$319.85 charged for renewals of bank notes. This item is of so extraordinary a nature that we quote in full what Mr. White says about it. He remarks:

"These payments were for renewals of a note, discounted for the use of the Board of Agriculture, for \$4,800, in connection with the purchase of property held by the Board. One thousand dollars were paid upon it, and the smaller note of \$3,800 was twice renewed, in February and May respectively, and now lies, under protest, unpaid. In view of the fact that the necessity for the negotiation of the note, in the first instance, and its renewals subsequently, arose out of the default of the Treasurer, there

being, had all moneys received for the use of the Board been held sacred to that use, abundant means to have paid the amount, I think these sums for renewals are not properly chargeable against the Board, but should be charged to the Treasurer personally."

On receipt of Mr. White's report, Hon. Mr. Carling wrote to the President of the Board, Hon. David Christie, calling his attention to the financial situation, and requesting him to take steps either to have the balance deposited in some bank, or to obtain adequate security for the amount. In reply, Mr. Christie stated that he had directed the Secretary to call a meeting of the Board at an early day, in order that action might be taken about the matter. Accordingly, on the evening of the 7th instant, a meeting of the Board was held in due form, several informal conversational meetings of the members having taken place in the course of that and the previous day. The President, Mr. Christie, in introducing the business, detailed the circumstances which had rendered the meeting necessary, and reflected very severely on the Commissioner of Agriculture for the course pursued by him, and especially for having submitted the returns to Parliament without first giving an opportunity for the Board to assemble, and act upon the grave matters at issue. He proceeded to adduce proof that there had been a bank account kept in the name of the Board, and that in 1860 it was ordered that the funds of the Association should be held subject to the order of the President of the Association, countersigned by the Secretary. He produced a letter from Mr. Denison, denying that he had stated to Mr. White that there was no bank account kept in the name of the Association, and, further, that he was in error in saying that there was no surety bond in existence, such a bond to the amount of \$4,000 having been found. The President further stated that, among the vouchers examined by Mr. White, were bank cheques signed "R. L. Denison, Treasurer B. A." of these was for no less a sum than \$4,400, and Mr. White had himself received one such cheque November 7th, 1863. In regard to the main point, namely, the present state of the funds of the Association, Mr. Christic stated that, according to the information before the Board, there was a balance on November 30th,