tunate that the bookkeeper was not pro-

least be competent to examine into de-

tails as to title, acreage represented by vendors of farms, and finally to see that a certificate of title was received from the lawyer or record office. Had such

man been appointed and had he intelli-

gently dealt with these matters, none of these difficulties would have arisen in

connection with the purchase of farms.

I regret very much that on placing all these matters before you and exhibiting the books and cards from the St. John office, that trouble should have been brought on the head of the secretary, but the general

state of the books and records was so bad that I was compelled to do this, and to prevent further trouble on the same lines suggested that you take the work of the weekly report sheet and details of keeping the card system to date out of the hands of

the secretary.

The bookkeeper had been permit-

ted to take the books home for night work, and without any knowledge of

the daily happenings, made entries for the interest on the debtor side,

without any regard to the receipts given by the secretary, or even to the payments made, whether on principal or interest, and dates to or from, so that when it became necessary to check up the interest and

sary to check up the interest and deduct it from the principal paid, no agreement oould be made between the cards and ledger, and the

receipts could not be reconciled with the entries made. I was therefore

compelled to revise and rewrite a new card for every purchaser of farms, and work out separately every item of interest received during the four years from October, 1912, to October, 1916. I have caused to be printed a form of weekly report

printed a form of weekly report, which is sent to me from St. John,

every transaction being recorded thereon, and all in agreement with the card system on file, both as to

interest and principal. The books

Since writing above I find that the statements may have to be held for the moment, as the Farm Settlement Board

account in St. John contains no record

of \$20,608.71 remitted from Frederictor in 1914; neither can a warrant for payment to the bank of \$114,967.88 in June,

1914, be located, and as this amount includes the interest charged by the bank

at six per cent. for about eighteen months and five and a half per cent. for

about three months, I am unable to complete these statements without these data. To this difficulty may be added the fact that the bookkeeper in St. John

Laxalive 10 and 254

Quality Stores

Important Records Lacking

now kept in Fredericton and the card system in St. John.

Very Bad.

Says Bookkeeping Bad.

FRUITATIVES

Fellow's Comp. Hypo-phosphites ... \$1.12 Fowler's Strawberry, 31c, Hall's Catarrh Cure, 69c,

lamilton's Pills..... 21c.

KIDNEY BEANS For Kidney Weakness, Lame Back, etc. War-ranted to Help, 29c, box

Kellogg's Asthma Rem

edy
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Nerve Pills..... Mustard Oil.....

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MALTED MILK

\$1.00 size.... For 86c. \$3.75 size.... For \$3.17

NUXATED IRON

93 cents

Othine (Double)... 93c. Oxo Cubes... 9c, and 22c. Putnam's Corn Cure, 21c. Hay's Hair Health, 43c.

Expectorant

Some Transactions Very **Bad**; Others Were Worse

SPECIAL AUDITOR APPOINTED BY OLD GOVERN-MENT REPORTS ON DEALINGS OF FARM SETTLEMENT BUARD

Board Made Practise of Buying Farms for Cash and Reselling to Same Persons on Long Time Terms—E. S. Carter's Charges Regarding Fullerton Farm Fully Upheld — Methods Condemned

Following is the report of T. V. Williams, the special auditor appointed by the old government to investigate the accounts of the Farm Settlement Board. It was laid on the table of the legislature on Friday, and it should be read by every elector in the province, tor it shows the manner in which the affairs of the board have been mismanaged, particularly with respect to the farms which have been bought and resold to the same parties, or to parties bearing the same name, or to others whose names were so similar that there is a clear indication of

The report also makes it clear that the facts in connection with the Fullerton farm in Albert county are exactly as E. S. Carter declared they were, notwithstanding the emphatic denials of Hon. J. A. Murray at the time. Mr. Carter, it will be remembered, submitted proof to show that this farm was not sixteen acres but one-half an acre, and that the late ex-Governor McClelan held a mortgage on it for \$200. Read what the special auditor has to say about this

Mr. Williams began the report for Hon. J. A. Murray and completed it for Hon. Mr. Foster after the defeat of the government. From the portion of the report to Mr. Foster it will be seen that in the absence of Hon, Wr. Murray in England, the acting minister of agriculture, Hon. B. F. Smith, sold some farms in Carleton county, which sales were apparently countermanded by Mr. Murray

The auditor strongly condemns the methods of bookkeeping used

Portion of Report to Hon. J. A. Mur- The report mentioned above referred to Fredericton, N. B., Feb. 5, 1917. | was arranged as to \$100,000 loan by let-The Honorable J. A. Murray, Minister ter from J. K. Flemming to the bank, of Agriculture, City. and the \$50,000 by letter from H. F. Re Farm Settlement Board McLeod.

Dear Sir,-In making my final report | You were also informed that thirtyand on presenting the financial statement seven farms, valued at \$31,611.43, had for the four years ending Oct. 31, 1916, been purchased and were still on hand it has occurred to me that perhaps it at the date of the report, May, 1914, would be better if I go over the ground again and in the form of a recapitulation sum up all the reports presented to you or the premier, after examining very closely all transactions since the inception of the board in October, 1912.

In this connection, then, I would like to remind you that an audit and examination of the Farm Settlement Board accounts was made for the first lime in April, 1914, practically allowing a fund amounting to over \$100,000 to be administered by the secretary (and board) without any control or supervision what-

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without any control or supervision whatsold to them, or to relatives, on the easypayment plan, which, however, was not
in May, 1914, showed, checks were frequently drawn to bearer and many were
ture.

quently drawn to bearer and many were not endorsed. In verifying the above report May, 1914, to the auditor-general, thence transmitted to the minister of agriculture, I would remind you that as stated, when it was discovered early in April, 1914, that the overdraft at the Babineau, also of Kent county, on the same date sold his farm for \$300 to the board, the latter farm being sold again to John to reduce the overdraft. In-Carleton county, sold his farm for \$300 to the board, the latter farm being sold again to John babineau as above on the terms provided under the act. C. P. Bull, of St. John to reduce the overdraft. In-Carleton county, sold his farm for \$700 to the board, the latter farm being sold again to John babineau as above on the terms provided under the act. C. P. Bull, of St. John to reduce the overdraft. In-Carleton county, sold his farm for \$700 to the board, the latter farm being sold again to John babineau, asset of Reference to the same date sold his farm for \$300 to the board, the latter farm being sold again to John Babineau, asset of Reference to R stead of doing this, however, more farms eash to the Farm Settlement Board in were purchased, with the result that the act was amended and a further sum of \$50,000 provided, making in all \$150,000. In May, 1914, the latter paid the board

OPERA HOUSE BLOCK

Very Bad All Through. books and deed.

In verifying the report concerning Walter Leutchford, I find this transaction is very bad from beginning to end. Walter Leutchford, of Lake Edward Settlement, Victoria county, was granted ninety-nine acres of crown lands on FBB. 27, 1914, this land being sold to the Farm Settle-ment Board for \$500 in cash on DEC. 1, 1913, virtually three months before the lot had been granted to Leutchford. As reported to you there was no documentary evidence there was no documentary evidence to prove payment of \$500 to W. Leutchford, the check not being endorsed and no deed given for the land. On March 27, 1914, the board made another payment of \$400 to W. Leutchford for which there is no W. Leutchford for which there is no voucher and no deed. Then, after paying W. Leutchford the two sums in cash tot: Iling \$900 the board sold to W. Leutchford the Samuel Lovely farm for \$1,000 on easy terms under the act. So that, whilst six per cent. was being paid by the Farm Settlement Board to the bank for loans, this money was lent at live per cent, part of it without any security whatever. As this particular case was commented on by the auditor-general when forwarding J. JH. Maxwell's report, and also by Special Auditor Dunlop very strongly, I am confining myself to facts and figures without further comment.

A check for \$1,500 issued to the Royal Bank at Bathurst for the Knowles

Bank at Bathurst for the Knowles brothers' farm, but the deed in possession of the Farm Settlement Board is from the Royal Bank to J. H. Stewart for \$1. As suggested in the report in May, 1914, a deed should have been in the hands of the board for \$1,500. This latter, however, having been the subject of an investigation, and now a matter of history, I am making no fur-

ther comments on the transaction. The Fullerton Farm. The Renforth Fullerton Farm of presumably 16 acres, Chester, Albert county, was purchased by the Farm Settlement board for \$200 and sold to James Wilson, who made an initial payment of \$50 to the Farm

Settlement of \$30 to the Farm
Settlement Board. IT LATER
TRANSPIRED, HOWEVEN,
THAT INSTEAD OF 16 ACRES
THERE WAS SCARCELY HALF
AN ACRE AND A MORTGAGE
WAS HELD BY MR. McCLELAN
FOR \$260. HAD THE TITLE IN
THIS CASE BLEN LOOKED IN.
TO PROPERLY RY THE FARM TO PROPERLY BY THE FARM SETTLEMENT BOARD AND A CERTIFICATE OBTAINED, NO DIFFICULTY WOULD HAVE ARISEN. Fullerton has since re-funded \$150 of the money paid to paid to the Farm Settlement Board by J. Wilson, the purchaser, who now apparently holds the farm. In this connection the matter of the proper examination of titles and cer-tilicates from the lawyer employed by the Farm Settlement Board, or registrar of deeds, should be a subject for serious consideration. If ordinary care had been taken by the board or the secretary, no time need have been lost or expense incurred as the area, title and mortgage could have been found in the record office and the misrepresentation by the vendor at once disclosed. Such misrepresentation in this case should not have been allowed to pass without some reference to the attorney-general, who would have naturally

inquired into the matter.

James Horton bought of the Farm Settlement Board the Mary Chapman farm, Carleton county, the deed showing value of \$950. A check was issued by the Farm Settlement Board for \$400 only, whereas it appears that \$550 passed from Horton to Mary Chapman as initial payment. Therefore, with no documentary evidence on record and no instructions from the board to the book-

keeper, \$100 only was recorded in the ledger, the transaction thus standing in-complete and not in agreement with the PAINLESS **EXTRACTION!** As to the method of keeping accounts and records in St. John, it seems unfor-

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Large jar Crabapple Jelly 24c.
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2 jars of Jam 25c.
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had made no entry of \$20,608.71 and had credited proceeds of bonds on the Farm Settlement books, although cash receipts from other sources were properly debit-ed, and notwithstanding these errors the Portion of Report Made to Hon. Mr.

The Honorable W. E. Foster, Premier,

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high. Comes apart in four sections: also meat bench, meat block, knives and saws, marble slabs and rack. 'Phone 3560.

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The Following Prices Are Good From Now Until Monday Next. Goods Delivered to All Parts of City. 'Phone 110.

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TABLETS
For Headache, Pain,
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Colds, Grippe, Etc., contain nothing injurious.
Do not affect the heart.
Safe for children and
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BED BUG POISON
The Kind That Kills.
Large Bottle, 23c.

Bath Borax 8c.
Blaud's Compound Iron
Pills (pink),

100 for 39c.

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For Straw Hats
22c. Complete with Brush

Bay Rum (5 oz. bot-23c. 12c. tin Will Preserve 8 doz. Eggs Bowel and Liver Tonic
Tablets... 100 for 37c.
Children's Cough and Croup Cure...... Cascara Tablets,

Bruises, Cuts, Etc., 19c. Large Jar It's First-Aid in the Country Chase's Nerve Food, 44c. Cold Cream (50c jar), 39c Cream of Roses.... 17c.

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Cascara Tablets,
100 for 25c.
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Cuticura Salve... 69c.
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ex-premier and minister of agriculture as explained at foot of sheet No. 4, I beg to report that I have been to St. St. John where I was permitted to assist the officials of the N. S. Bank in tracing the details necessary to complete the statement for the four years ending.

Continuing the report attached, which octor 31, 1916, which I am now subwas intended for, and addressed to, the

On statement No. 2 is shown the receipts from the sale of farms in every county, the total amount representing initial payments, yearly installments on principal, and interest on (yearly) balances paid by purchasers of farms, and amount of interest allowed by bank on credit balance.

The severe snock.

Miss Beryl Blanch, L. Mus., who recently earned her licentiate diploma in the McGill examinations conducted here by Dr. H. C. Perrin, of the Montreal University, was formally introduced to a gathering of music-loving people in Trinity church Saturday afternoon. Jas. S. Ford. Miss Blanch's instructor, issued by bank on credit balance.
Statement No. 3 fund account proper,

shows cash received from all sources commencing with the amount received on loans by bank, or sale of bonds, and joyment.

You will notice that on statement marked No. 1, I have shown a completed summary of the number of farms purchased in every county to above date and amounts paid. The figures under the amount spent represents the number of farms purchased thus; Albert \$20,-26 farms.

On statement No. 2 is a Margaret Maxwell, aged nine years, daughter of Mr. and Mrs. J. A. Maxwell, of Somerset street, was struck by a motor car driven by Wesley Williams, of Pleasant Point, while crossing Main street, yesterday. She escaped with minor cuts and bruises in addition to the severe shock.

S. Ford, Miss Blanch's instructor, issued the invitations. The recital was an event of more than ordinary interest and

on loans by bank, or sale of bonds, and the added receipts as per No. 2. On credit side will be found total spent on purchases of farms and cash at bank at end of fiscal year, October 31, 1916.

Statement No. 4 is the balance sheet and shows that the assets at end of October 1916 consisted of farms unsold \$4,814.16 the value of mortgages (outstanding balances owing on farms) on above date \$148,015.76. The surplus is represented by the difference between discount on bond issue, interest on loans by bank, and the interest earned on out-

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	24 lb. bag Purity Flour	\$
	24 lb. bag Star Flour	
11	98 lb. bag Royal Household	\$
11	12 lbs. Sugar	\$
H	10 1b. bag Sugar	
	100 lb. bag Sugar	
Ш	5 Gold Soap (with orders)	
	100 cakes Gold Soap	
	3 lb. tin Shortening	
	5 lb. tin Shortening	
	10 lb. tin Shortening	Š
	20 lb. pail Shortening	\$
	1 1b. blocks Shortening	
II.	3 lbs. Bermuda Onions	

R'TSON'S PICKLES 31.75 Mixed, Sweet and Mustard, large OLIVES A Large Assortment at Low Prices.

A Large Assortment of Imported Goods, All at Cut Prices. Goods delivered to Duck Cove, Ferns, Carleton, Fairville, Milford and Lancaster. 25c. Strawberries, Tomatoes, Cucumbers

All Goods Sold at Cut Prices. 'Phone 2577. E. R. & H. C. Robertson COR. MAIN and DOUGLAS AVE.

CANNED FISH Ranibow Salmon... 13c., 2 cans 25c. Auto Salmon..... 13c., 2 cans 25c. National Salmon 18c. can
Mayflower Salmon 20c. can
Cyclone Salmon 22c. can Gyclone Salmon 22c. can Sardines 7c., 4cans 25c. Oysters 15c. and 25c. can Clams 18c. can Kippered Herring. 13c. and 15c. can

12 lbs. Best Granulated Sugar, \$1.00 100 lbs. Best Granulated Sugar, \$8.40 Ivory, Manitoba Flour—98 lbs., \$6.50 Quaker Flour—24 lbs......\$1.75 Royal Household—24 lbs......\$1.75 Purity Flour—24 lbs......\$1.85 All Kinds of Flour in Barrels Lower Than Wholesale Prices
2 in 1 Shoe Polish.....9c., 3 for 25c. Black Knight Stove Polish,
9c., 3 for 25c.

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