

This is the Sort of Stuff That Has Cost Town \$4520

So-Called Provincial Auditor's Report Received in Town. To Come Before Council This Evening. Apparently the Most Earnest Search Has Resulted in Discovering Only Technical Points.

Some extracts from audit ordered by the new council which has cost the town to date, \$4520.64, according to one of the councillors, are given below. The "irregularities" found are more apparent than real, and all are explainable without reflection on anyone. The report is to come before Council this evening and will then no doubt be fully dealt with.

2—Audit in the main was conducted for the year ending December 31st, 1925, but owing to the absence of any reliable balance of the accounts, that would give a starting point, it was found necessary to cover part of the work in 1924, and 1925, and the case of certain accounts to go back to the beginning of transactions.

3—The condition of the books and records were very incomplete, and except for the Treasurer's Cash Book, there is no evidence to show that any attempt was made to balance any of the accounts, and this state of affairs greatly increased the work that had to be done by us on this audit.

4—Balance sheet is presented, indicating a surplus of available cash assets to meet immediate liabilities at Dec. 31st, 1925, of \$709.32. There was a deficit at Dec. 31st, 1924, according to balance sheet given with this report, of \$23,240.44. The changed condition resulted from a surplus derived from taxation during the year 1925, together with accrued interest and premiums received from the sale of debentures held over from previous year. The nominal surplus depends on the full collection of taxes for 1925. The auditor's report at Dec. 31st, 1925, published by the Council, shows an erroneous deficit of \$56,206.31. The available cash assets at Dec. 31st, 1925, amount to \$25,839.95, and the immediate liabilities, \$256,117.63. Comment is made on the various assets and liabilities comprising these totals as follows:—

5—Petty cash fund \$100.00, is the amount in the custody of the Treasurer, and was verified by us during the course of the audit.

6—Cash in hands of tax collector, \$270.70, represents collections made by him in 1925, but not paid over to the Town Treasurer until 1926.

7—Taxes outstanding, \$124,995.20, represents the unpaid taxes at Dec. 31st, 1925, according to the Collector's roll, less items per list herewith amounting to \$213.90, received by the tax collector but not credited in the cash book. The total of these outstanding taxes at Dec. 31st, 1925, is \$124,781.30, as exhibited on schedules accompanying this report, less the amount of \$213.90, previously referred to. This asset was erroneously stated in the auditor's report at Dec. 31, 1925 as \$93,778.93, a difference of \$31,216.27. Of the total at Dec. 31, 1925, \$96,649.85 is for 1925 taxes and \$28,659.25 for arrears of former years. The arrears of former years, after several years, should be collected without further delay.

8—Collector's cash shortage, \$548.43, is explained in detail on a page of this report. The amount reported as collected by him, and not paid over to the town treasurer. This sum is now owing by him to the municipality.

9—Water rates outstanding \$737.61 are listed herewith, as drawn off the consumers' ledgers, and most of the accounts are overdue.

10—Stock in hand, \$8,550.00, consisting of general stores and fuel, is an estimate only taken from the auditor's statement at Dec. 31, 1925, in the absence of any inventory.

11—Construction work in progress, \$114,000.00 represents advances from current funds at Dec. 31st, 1925 for capital expenditures, recovered in 1926 from the proceeds of the sale of debentures.

12—Construction work on wooden sidewalks, \$208.86, is the final levy that has to be made in 1926, on certain property-holders, for an expenditure of \$6,000.00, consisting of current accounts. This levy was also made in 1925, but is shown as a credit in the Revenue and Expenditure statement.

13—Accounts receivable—Provincial Government, \$2,861.94, represents the balance of a grant due from the Provincial Treasurer, on account of Wilson avenue pavement, less a deduction for the municipality's share of the cost of the South Porcupine Road. This has been paid in 1926. Township of Tisdale, \$1,957.50, is an estimate of the amount due from that municipality for their share of the cost of operation of the incinerator in 1925, and should have been settled long ago.

14—Separate School Board, \$2,801.70, represents advances made by the town to that corporation in excess of the rates levied on Separate school supporters on the collector's roll, and must be deducted from the next remittance.

15—Bank overdraft, \$40,093.56, has been verified with the bank pass books, and certificates, taking outstanding cheques into account.

16—School Board accounts—Public Schools, \$10,406.51, and High School \$4,559.27, are credit balances due to each on account of levies made on the collector's roll for each class of school supporters and not paid over at Dec. 31, 1925.

17—Surplus, \$709.32, represents an excess of current assets over current liabilities, and demonstrates the municipality to be in a solvent position by assuming collectibility of outstanding taxes and other assets. This is an improvement over last year of \$23,949.76 when a deficit existed amounting to \$23,240.44. A detailed reference is made to the balance sheet—capital account,—with comment on each account.

18—The total tax levy is shown at \$388,271.90 but from this the sum of \$220,051.97 has to be deducted for special rates applicable to specific purposes, leaving a balance of \$168,219.93 available for the general purposes of the town. Supplementary income obtained from various sources amounts to \$97,174.40, making a total income for general purposes of \$265,394.33.

19—Expenditure totals \$220,051.93 for the year, yielding a surplus revenue of \$44,738.70, from general taxation, which went to meet the loss on waterworks operation of \$10,933.66, and converted the town deficit of \$23,240.44, at Dec. 31, 1924, into a surplus of \$709.32, at Dec. 31, 1925.

20—Dog Tax, \$1,574.00 shown by the Treasurer's cash book, agrees with the sum paid over by the police department, but the dog register records a total of \$1,612.00, being a shortage of \$38.00 for which no explanation was forthcoming as the person who had charge of this last year has left the police force.

21—House Sewer connections, \$5173.34, were verified only by the record of duplicate receipts given to the applicants, but could not be further agreed in any easy way, with the engineer's records of connections made owing to the lack of suitable recapitulation of same. These receipts compare with an expenditure of \$5,728.26, but as an inventory of materials on hand was not available for the past two years, it cannot be stated whether this work is done at a profit to the town or not. For the years 1923 and 1924 expenditures are shown in excess of receipts.

The Ladies' Amusement Club announce a Hallow'en Novelty Dance to be held in the McIntyre Recreation hall, Schumacher, on Friday, Oct. 29th, at 9 p.m. Four-piece orchestra, including Gene Colombo and Ted Emery. Refreshments will be served.

MR. HUGH BURRITT PASSES AWAY IN TORONTO HOSPITAL

Well-Known and Popular Young Man of Timmins Dies After Illness of About a Year.

Innumerable friends in Timmins and district were shocked last week to hear of the death on Thursday last in the Toronto General Hospital of Mr. Hugh Burritt, following an operation.

The late Hugh Burritt was about 32 years of age and first came to Timmins in 1918 in the employ of the Mattagami Pulp & Paper Co. Later, when the Dominion Bank opened a branch here he joined the staff of that bank for about two years, leaving to take a position with the Harris Abattoir Limited. During 1920, 1921 and 1922 he was one of the players on the Timmins Senior Hockey Team. He had large circles of friends in the town and district and his death will be deeply regretted by all.

The late Mr. Burritt was ill for about a year. He leaves to mourn his loss a widow (formerly Miss L. Maltais) and one young son, and to these and the other relatives and friends the sincerest sympathy is extended. Mrs. Burritt was in Toronto at the time of the death, and is expected back in Timmins this evening.

FIRST REGULAR TRAIN INTO ROUYN ON TUESDAY

The first regular train to operate between Taschereau and the Rouyn mining camp since the line has been taken over by the Canadian National Railways entered the mining camp on Tuesday this week, manned by regular C.N.R. crews. The formal opening of the line will be fittingly observed in Rouyn, which camp is now to have regular train service.

GOVERNMENT REWARD HAS BEEN RAISED TO \$2000

Was Originally Only \$1000. General Feeling That it Might Well be Raised Again to \$5000

After the dastardly murder of Inspector Constable at Cochrane on Oct. 15th, the Ontario Government offered a reward of \$1000 for information that would lead to the conviction of the assassin. Before the announcement by the Government the Town of Cochrane had offered a \$1000 reward. On second thought the Government raised its reward to \$2000. There is accordingly a total of \$3000 in rewards for information that will bring the murderer to justice. There is a general feeling, however, that this amount is not enough and that the Government should offer a reward of at least \$5000. The executive of the Conservative Association of this riding have made a request to this effect to the Government. In addition, however, to any rewards that may be offered the Government should take the attitude that no expense will be spared to bring to justice the person guilty of this particular murder. This is one murder that should be cleared up regardless of cost. Whatever the cost it will be considerably cheaper than allowing the murderer to escape in this case.

HOLLINGER RECREATION CLUB DANCE FINE SUCCESS.

A nice crowd and a very fine time describes the Hollinger Recreation Club dance on Thursday evening last in the Hollinger hall. The A. S. D. orchestra furnished the best of music for the occasion and all present thoroughly enjoyed the evening. A pleasing luncheon was served, and all connected with the event were complimented on the enjoyable evening.

Now Twenty-Three are Gently Growing Whiskers in Timmins

Entries Nearly Doubled Since Last Week and More are Expected. There is still Lots of Chance for Good Whisker Growers. Two Entries Already Made for the Beard-Trimming Contest.

Since last week there are nine more entries for the Whiskerino contest in connection with the Charity Turkey Stag on Dec. 17th. This means a total entry list of 23. The entries since last week are:—

L. A. Cohen, M. Cowdry, G. S. Cox, G. Lucke, W. Lawrence, D. Lavigne, Tom Lainsbury, John W. Burns (Schumacher) and Geo. Elms. Some of the new entries look like likely ground for whiskers and promise to catch up on some of those starting earlier.

There is still lots of time to enter for this unique contest. It has all other contests beaten seven ways. It has attracted world-wide attention, but the attention so far is not a patch to what it will be when the whiskers start to lengthen. Entries for this contest may be made at The Advance office.

The contest is open to all. No entry fee or charge, except that entry must be at hall the night of the Stag Party to have his beard trimmed. Entrants may have moustache, but must be clean-shaven of chin. Best growth of beard on Dec. 17th, according to the judges, gets the prizes. Winners must enter as patients in the Beard-trimming contest announced below. The first prize whisker gets prizes valued at \$135.00, including a \$55.00 suit of clothes, \$30 watch, ton of coal, etc., etc. Second whisker gets prizes valued at \$105.00; third, about \$55.00; and so on. Twenty prize winners in all.

CHAS. McLEAN KILLED BY TRENCH CAVE-IN MONDAY

Sad Accident in Work on Sewer Construction on Private Property on Mountjoy Street

A sad accident occurred on Monday afternoon at about three o'clock when Chas. McLean lost his life in a trench on Mountjoy street. The work being done was for connecting up Mr. W. H. Severt's sewer with the town. Mr. McLean was employed by Mr. Severt on the work, and while he was in the trench the crib work gave and he was buried in the fall of sand. Frantic efforts were made to dig him out, but he was dead when taken out. Dr. McInnis was called as soon as the accident occurred and was present when the body was recovered. Death was due to internal injuries to the chest and abdomen. An inquest is to be held.

The late Chas. McLean has been a resident of Timmins for four or five months, working for a time for the corporation on construction work. He was born in Nova Scotia and was about 62 years of age. A widow, resident in Timmins, and five sons and three daughters survive. The sons are Kenneth, Enoch, Freeman and John, of Timmins, and Dan, of Hudson, Mass. The daughters are Mrs. H. Hudson, Timmins, and Mrs. Barkhouse and Mrs. Mackay, of Nova Scotia. Internment was made at Nictaux, Nova Scotia, the remains being taken from here this week. The late Mr. McLean was very highly esteemed by all who knew him and there is very general regret at the sad death and deep sympathy to the bereaved family.

TEA AND SALE OF HOME COOKING ON SATURDAY

The Altar Society of the Church of the Nativity announce a Tea and Sale of Home Cooking at the home of Mrs. Joseph E. Sullivan, 48 Tamarack street, on Saturday, November 6th from 3 to 6 o'clock.

A meeting of the members of the Liberal-Conservative Association of the town of Timmins will be held in the New Empire Theatre, Tuesday evening at 8 o'clock. All members are requested to be present as important business will be transacted.

Conservative Convention at Matheson, November 9

Date for Selection of Standard-Bearer for Provincial Contest. Executive of District Recommend Increase of Reward to \$5000 for Information About Murderer of Inspector Constable.

There was a largely attended meeting of the executive for the district of the Conservative Association of this riding, held at Iroquois Falls on Saturday of last week. Representatives were present from all sections of the new riding.

It was decided to hold the convention to select a candidate for the Conservative party in this riding for the approaching Provincial election, at Matheson on Tuesday, November 9th, at 3 p.m.

There was discussion also at the meeting of the recent murder of Inspector Constable at Cochrane, and it was decided to ask the Provincial Government to increase the reward offered by the Province to \$5,000.

The Province first offered \$1000.00 for information leading to the conviction of the murderer of Inspector Constable. Later, this amount was raised to \$2,000. The meeting on Saturday believed that the Government should raise it again, to at least \$5,000.

At the meeting on Saturday President James Kingston, of Iroquois Falls, occupied the chair, and the meeting was an enthusiastic and harmonious one.

Among those named as likely to be placed before the convention at Matheson, the names most frequently mentioned are:—A. F. Kenning, Timmins; A. C. White, Hoyle; and R. S. Potter, of Matheson.

LARGEST CROWD YET AT A.S.D. REGULAR DANCE

Event Last Night Particularly Well-Attended. Evening Proved a Most Enjoyable One.

With the largest crowd that has ever been present at the monthly open nights of the A. S. D. Club, the dance last night in the Oddfellows' Hall was an outstanding success in every way, both in the crowd present, the music furnished and the spirit of the dancers.

The A. S. D. Orchestra furnished the best of music for the dancing, responding to the insistent demands for encores in a very pleasurable manner.

The programme consisted of the usual foxtrots and waltzes, with a lucky number dance, a moonlight waltz and a confetti foxtrot as extras. A feature of the lucky number event was that the numbers were on Hallow'en crackers, instead of the cards usually used. The holders of the numbers were Mrs. S. L. Honey and Mr. N. Cheedle. A feature of the moonlight waltz was the lighting effect caused by two large pumpkins, one on each end of the hall.

The Oddfellows' Hall was decorated for the event, Hallow'en symbols being very much in evidence.

The usual enjoyable luncheon was served during the evening, Miss Nellie Studor having charge of this part of the evening's programme.

The usual announcements were made at the luncheon interval; next week

DATE OF ANNUAL MEETING N.O.H.A. TO BE NOV. 13

Change Made on Account of O.H.A. Meeting, Says Secretary Charlton

The date of the annual general meeting of the Northern Ontario Hockey Association has been changed from Nov. 20th, as announced last week, to the week previous, Saturday, November 13th being the new date, the place of meeting remaining at North Bay as previously announced. It is necessary to hold the N.O.H.A. meeting on Nov. 13th, Secretary H. P. Charlton says, to conform with the O.H.A. general meeting which is to be held on Nov. 20th. It is the rule to hold the N.O.H.A. a week ahead of the O.H.A., so that representatives from the N.O.H.A. may attend the Ontario body. Notices of the change of date of the N.O.H.A. meeting to Nov. 13th, have been sent to all hockey clubs throughout the North Land.

the annual meeting and election of officers of the Club, and a welcome to the visitors. An invitation was also extended to the members of the A. S. D. Club to attend the Mechanics Ball being held in the South Porcupine hall on November 26th.

One of the best evenings in the annals of the A.S.D. ended about two o'clock with the Home Waltz and National Anthem.

New Council Countermanded Orders for Collection of Taxes

"They Went Over My Head," Says Former Tax Collector Macpherson, who Asserts He had a Free Hand Previously. Mr. Macpherson Gives Explanation of the Situation.

In view of the statements peddled around town during the past few days in connection with former tax collections and assessments in Timmins, The Advance interviewed Mr. W. S. Macpherson, for nine years assessor and tax collector here. Despite the fact that the so-called Provincial Auditors' Report is not yet available to the public, and Mr. Macpherson has not access to the books and figures, he gave a clear and complete explanation of his position and the situation as it was. Mr. Macpherson said:—

"In the last nine years there is no specific instance of any councillor coming to me individually and asking me to 'lay off' the collection of taxes against any individual or company. The same applies to the assessment. I had a free hand in regard to the collection and assessment. The only time any changes were made in the assessment was at the court of revision sittings.

"In regard to the 1925 taxes, the income taxes were all collected as far as possible before I left. Property and business taxes due,—distress warrants were issued shortly after the new year and orders given to proceed with collection. THE NEW COUNCIL, HOWEVER, COUNTERMANDED THESE ORDERS, over my head, and therefore no further action was taken.

"Leaving the town employ on May 1st, without opportunity to clear up, I told the town treasurer that I was over a few hundred, but how much and

where I had no chance to determine. I left a blank cheque duly signed by myself to be filled in the amount due the town.

"Now as to the taxes in arrears for 1925, there were approximately \$50,000 income taxes, uncollectable at the present as the parties have changed residence, but not to be written off, as the occasional one will come back here, and collections can continue from time to time under close checking. The balance represents real property and business, which is a very small proportion of the total collection.

"In round figures about \$16,000 of the \$28,000 taxes in arrears before 1925 represents income, uncollectable for the present.

"I spent several days with the auditors and the finding at that time was to the effect that the town owed me about 15 cents. I explained to the auditors that I had worked to do for myself, and for them to continue the audit and if they found anything substantial I would come back and spend a little more time.

"The books—both assessment and collector's roll—were duly balanced at specified times of the year, but could not be kept balanced on account of amendments and corrections and rebates authorized by the court of revision from time to time.

"In view of the fact that the collectable taxes during my term of office exceeded in all a million and three-quarters, I think the small amount not collected during the nine years, shows a pretty thorough system of collection."