

## METHODISTS WANT CONGRESS TO STOP TRAINS ON SUNDAY

North Carolina Conference Adopts Resolution Urging National Law

### RECEIVE NINE YOUNG MEN INTO CONFERENCE

Bishop Delivers Stirring Appeal To Newly Consecrated Pastors; League of Nations and World Prohibition Endorsed; Urge Censorship For Moving Pictures

By T. A. SIKES.

Rocky Mount, Nov. 20.—The North Carolina Methodist conference today unanimously endorsed a National Sabbath law to be passed by Congress to stop all Sunday trains, Sunday newspapers, Sunday mails and Sunday post-office work and to make Sunday a rest day for every Federal and interstate employee. Over-topping all other events of the session of the North Carolina conference today was the reception of a class of nine young men into full membership.

Masterful address of Bishop Darlington to them. The bishop said that this was a matter of such tremendous importance that he was not willing to enter upon it with the members of conference sitting around the room.

"It is an hour fraught with such tremendous importance that I want you all to be in a spiritual and prayerful frame of mind," he said. The bishop declared that the Methodist ministry is the greatest brotherhood on God's green earth.

"The responsibility of the ministry is very great and you must undertake it adroitly and in the fear of God," he stated. "There is that hold of you that will test every ounce of manhood in you. There is no easy place in the Christian ministry. A true minister is always respected. A preacher who knows God and lives close to him will love his people and his people will love him. When you get to the place in your life where Jesus is not all to you then you are in a bad fix. Don't you read a nice little essay on the history of Jesus and try to make yourself believe that you have reached the gospel."

Endorsed League of Nations. In the adoption of the report of the temperance and social service board the conference declares war on the running of Sunday trains, the printing of Sunday newspapers, playing baseball and golf and all unnecessary things on the Sabbath and asks the National Congress to prohibit the Lord's day. The report also asks that moving pictures be censored, that cigarettes be kept from boys, endorse the movement for world prohibition, declare for the League of Nations and endorse the work of the Anti-Saloon League.

A message of love and appreciation from Bishop John C. Kilgo was read. Many reports of boards and committees were listened to and adopted.

The announcement of the gift of \$100,000 to the Methodist Orphanage by that princely gentleman, Mr. S. C. Vann, of Franklinton, was made at the morning session.

The conference session was begun with religious services conducted by Rev. H. C. Morrison, whose morning talks and afternoon sermons have grown upon the whole community. This morning he emphasized the importance of the right kind of homes and especially the need of mothers.

"You have never seen a great family with a bad mother, no matter how good the father and we need homes that make you feel that you have been somewhere when you leave," said the speaker.

Presiding Elder Wilson introduced a paper looking to the better support of the itinerant preachers of the conference.

The secretary read the report of the commission on the summer school for preachers held at Trinity College each year. The report shows that this institution which is but three years old is growing in attendance and influence.

The credentials of Rev. W. E. Houtch who surrendered them a few years ago was restored to him.

Rev. R. C. Craven read the report of the Sunday School board, which shows much progress has been made during the year, and made recommendations for the prosecution of the work during the coming year.

Rev. R. L. Davis read the report of the board of temperance and social service. The report calls for the application of the doctrines of Christianity to all the details of human society. The report was adopted. Mr. Noah Cooper, of Nashville, Tenn., spoke to the report calling upon the Methodist people to stand by their guns and help put the program across.

Many Committee Reports. Rev. William Tower read the committee on conference relations recommending those whose names had been referred to them for the relation they had previously asked of the conference. The conference board of finance reported through Rev. J. A. Hornaday. This report shows that a large support will be given to the beneficiaries of the superannuated funds of the conference. The report of the orphanage board was read by Rev. W. H. Brown. The report directed special attention to the fact that Mr. S. C. Vann, of Franklinton, had made a gift to the Methodist orphanage of one hundred thousand and also to the spiritual atmosphere that permeates the grounds around that institution.

The report also asks that a Thanksgiving service be held in each church of the conference, and that an offering be made the orphanage.

Rev. D. A. Pettit, W. G. McFarland, L. C. Larkin, M. B. Johnson, O. H. Fitzgerald, J. M. Demotte, J. W. Hoyle, Jr., (Continued On Page Two.)

## ENTHUSIASM OVER RETURN OF GREEK KING IS NOW DYING DOWN

Athens, Nov. 20.—(By the Associated Press.)—Enthusiasm over the prospective return of ex-King Constantine seemed to be dying down in Athens today, although the topic of the dynasty is virtually the only one on the tongues of the people and dealt with by the press.

Meanwhile, news is being awaited as to the attitude of the French and British governments and also as to the reports that the ex-ruler will attempt to reach Greece and present to the allies the accomplished fact of his restoration.

Queen Mother Olga has issued a message to the people announcing that she was assuming the regency "in the absence of my well beloved son, Constantine."

## MANNING URGES COMPLETE INQUIRY

Advices Board of Jackson County To Exhaust Every Means of Arriving at Truth

Attorney General J. S. Manning, on the eve of leaving the State to attend the wedding of his son, in Jacksonville, Florida, yesterday afternoon talked with the chairman of the Jackson County Board of Education.

The Board yesterday adjourned, when it failed to muster a quorum following the noon recess, and the work of passing on challenged votes of Sylva Township will be resumed Monday afternoon at two o'clock. This will be followed by action on the question of the right of the Cherokee Indians to vote and the consideration of alleged surplus votes in Sylva and Barkers Creek precincts. If a quorum does not appear Monday, it is said that legal process will be invoked to compel attendance.

Attorney General Manning yesterday was firmly of the opinion that Cherokee Indians have a right to vote, provided they are otherwise qualified.

Are Citizens of State. "Our own courts have already held," said Judge Manning "that the Cherokee Indians are citizens of North Carolina and are not wards of the government. If they are otherwise qualified to vote, I see no reason why they should not be allowed to vote."

This question, Judge Manning said, had not come up prior to the election and his office had not been asked for a ruling on the matter.

Judge Manning has also been informed of the existence of an agreement between the chairman of the two counties in the county to the effect that challenges would be undertaken on the grounds of illiteracy.

No such agreement, Judge Manning holds, is effective against the requirement of the election law, and if such an agreement existed and either party revolted from it, it would be for the courts to uphold the law irrespective of any waiver which might have been entered into.

Rejecting Votes Serious. Judge Manning pointed out the seriousness of throwing out votes on the mere appearance of a stuffed ballot box. The number of votes in two precincts, according to the ballots, appear to be heavier by about a dozen votes in each case than the number of voters recorded in the poll books. To eliminate all these votes, Judge Manning explained, would be a denial of the right to vote to a majority of the honest voters of the precinct and would open the way for fraud.

On the other hand, he told the canvassers of Jackson county, that they had the right to hold a complete inquiry into the conduct of the election in the contested precincts, and if necessary to send for every person who cast a vote, in the endeavor to arrive at the truth. He advised them that they should use every means at their disposal to clear up the question of fraud, before throwing out the entire box.

Will Not Go to Jackson. The Attorney General declared that he would not go to Jackson county, having already told the board all that he could concerning the administration of its duties. He expressed the belief that the board should determine as quickly as possible its best judgment in the matter of the challenged votes, and in accordance with that judgment, remembering that its actions are subject to review by the courts.

The board yesterday declined the request of Republican candidates to be represented by counsel.

## PRESIDENT SHOWING RAPID IMPROVEMENT

Washington, Nov. 20.—President Wilson is now able to walk about the White House without even the aid of a cane, it was stated today officially. He uses his wheel chair only for the purpose of an occasional relaxation, it was said.

White House officers declared that the President's health had so far improved as to make it possible for him to address Congress in person when it convenes next month. Mr. Wilson had as yet made no definite plans to do so.

## DEMOCRATS FINISH WITH SURPLUS IN THE TREASURY

Albany, N. Y., Nov. 20.—The Democratic national committee today reported to the Secretary of State receipts of \$1,281,655.54 and expenditures of \$1,505,077.32. The statement was signed by Wilbur W. Marsh, treasurer. The statement showed that \$1,100,983 was turned over to the committee by New York headquarters, \$13,865 by the work's bureau, \$22,063 by the Chicago headquarters and \$25,432 by Washington headquarters and \$4,859 by the San Francisco headquarters.

## SURVEY OF STATE'S SCHOOL SYSTEM IS GIVEN TO PUBLIC

Report of Educational Commission Charges System With Inefficiency

### GIVES CREDIT FOR GREAT IMPROVEMENT, HOWEVER

Recommends Consolidation of Smaller Schools, Increase in Salary and Training Facilities For Teachers, and Appropriation For Public Education

Although the amount of money available for public education has increased greatly in North Carolina in the last forty years, in respect to the efficiency of its public schools, North Carolina belongs with the States at the bottom of the list, according to the report of the State Educational Commission on the condition of public education in North Carolina, made public yesterday. The Commission was appointed by act of the General Assembly and an appropriation of \$1,000 made possible a survey of the schools by the General Education Board.

Frank Buchanan, along with other members of the General Education Board's staff, were used in the survey, which cost the General Education Board it is estimated, approximately \$15,000.

But the report of the commission is not devoted entirely to severe criticism of school conditions in North Carolina. It gives the State full credit for the tremendous educational strides which it has made in spite of adverse circumstances during the past forty years, measured in some respect by increase from \$984,000 spent for public education in the State in 1880 to \$8,105,000 spent for the cause in 1919.

Briefly, the report recommends the improvement in rural education by consolidation of small rural elementary schools and small rural high schools; increase in salary and training facilities for teachers; increased appropriation for school purposes; and a revision of the administrative machinery for schools upon the basis of the county as the unit with special city school districts.

At the end of the school year 1917-18 there were in the State 7,738 rural school houses, of which 5,422 were for white children and 2,316 for colored children. The report shows that most of these school houses have been constructed since 1900. The funds available for their construction were very limited, and, in consequence, the buildings are for the most part poorly built and in poor condition. Nevertheless, school houses which have been built in the last few years are distinctly superior and more substantial. The older school houses are badly lighted, badly ventilated and wretchedly equipped. Rarely do they contain decent provisions for sanitation. The report prints pictures of these school houses, which he found in almost every section of the State.

The best rural school houses for colored children, the report says, are the so-called Rosenwald school buildings, towards which the county, the communities and Mr. Julius Rosenwald, of Chicago, contribute as a rule equal sums, and the best for white children are the consolidated elementary and high schools which are becoming more and more common. Some of these consolidated school buildings, as well as some city school buildings, it is admitted, are excellent from every point of view. The report, therefore, points out that while the overwhelming majority of the existing school buildings are in urgent need of being repaired the State has made a good start in this direction. It will be in the long run, highly economical for the State to face the whole problem, providing school buildings that are substantially built and equipped, so that they will last during several generations.

In 1904 when the present course of study was first issued, city schools had an eight months term, but of the 97 counties then existing 90 had a school term of less than four months, 51 a term between 4 and 5 months and the rest between 5 and 7 months. Not only was the term short but attendance was poor. In the cities only 71 per cent of the white children and 50 per cent of the colored children enrolled were in average daily attendance; and in the country districts only 50 per cent of white children and 56 per cent of the colored children. Thus, at that time the average school year for the white children in cities averaged approximately 121 days and for rural white children approximately 99 days. Since that day the term has been lengthened in the cities and somewhat in the rural districts, but even now in rural districts it is altogether inadequate, the commission finds. The school program has also been improved, though it is still too heavy for the teaching staff. This is especially true in small rural schools, where the ages of the children in attendance are so diverse that it is impossible to grade them as they ought to be graded. As a result large numbers of children are in their studies far below the grade which they should have reached.

The number of high schools has rapidly increased in recent years. In 1908 there were in operation 132 county and 31 city high schools. Now there are over 200 county high schools and about 120 city high schools. Also a great many elementary schools give some high school instruction. These high schools have increased in numbers so rapidly that it has been absolutely impossible to procure for them either a well trained teaching staff or a properly qualified body of students. Nor have they been systematically and closely supervised. The report points out the necessity of getting rid of both small rural elementary schools and of

Requesting Investigation. "Bolling requested Mr. Thompson to make a very thorough investigation because of the fact that he was charged with a serious crime and if he was guilty he should be punished; if innocent his innocence should be established. The letter, it seems, was either misplaced or destroyed so that nothing was done at the time."

After receipt of a second unassigned letter, which "they believed emanated from the Sands family, Mr. Thompson said Mr. Bolling had told him that Tucker Sands had made a very urgent demand that he (Bolling) see the President and use his influence with the President to have the activities of the Department of Justice stopped and have the prosecution against Sands dropped."

"Sands at this time," the statement continued, "was under indictment by a Federal grand jury charged with violation of the banking act. On advice of Mr. Thompson, Mr. Bolling wrote a letter to Sands telling him that while he regretted exceedingly that he had become involved with the government, he could not and would not approach the President on any such proposition."

Investigation by the Department of Justice of the charges against Mr. Bolling was then ordered at Bolling's repeated request, Mr. Thompson said.

Pre-war transactions between Mr. Bolling and Tucker Sands, which "aggregated not more than \$300," were mentioned and in this connection Mr. Burke's report said Mr. Bolling had produced his check stubs and other documents, "which, after investigation, proved to be transactions outside of and prior to the date on which Sands charged that Downey paid over a sum of money, part of which he charged was given to Mr. Bolling."

Expert bank accountants from the Department of Justice, brought out all checks, notes, drafts, and other papers "that could possibly have any bearing on the case," the report said, and failed to find anything that corroborated the statement of Sands, and "in the belief of Mr. Thompson, it was blackmail engineered by Sands to force Mr. Bolling to intercede with the President, to save Sands from further prosecution by the Department of Justice."

In view of the fact that this matter has been investigated by the Department of Justice and nothing found incriminating against Mr. Bolling, Mr. Burke's report said, "I will consider this matter closed as far as the division of investigation is concerned, unless otherwise instructed."

Rolling's Statement. Mr. Bolling later today, in the presence of Admiral Benson, made a public statement explaining his connection with the case.

## CHAIRMAN BENSON ANSWERS CHARGES BROUGHT BY SANDS

Declares R. W. Bolling's Explanation of Bribery Report Is Satisfactory

### WITNESS IMPLICATES OTHERS IN TESTIMONY

Sands Alleges Brother-in-Law of President and Two Other Men and Himself Received Bribes For Getting Ship Contracts; Benson in a Formal Statement

Washington, Nov. 20.—Chairman Benson, of the Shipping Board, in a formal statement regarding charges of bribery made before the Walsh committee in New York against R. W. Bolling, treasurer of the board, declared that Mr. Bolling's explanation of the report was "perfectly satisfactory."

While the attitude of the chairman of the Shipping Board is to render every possible assistance to the Walsh investigation committee," Chairman Benson's formal statement said, "and to do everything possible to aid them in their duties, the charges against the serious charges that have been made against a responsible official of the Shipping Board in order to re-assure the public mind at the earliest possible date, he should make a statement in regard thereto."

The chairman said that after he took office, Mr. Bolling was appointed treasurer, Mr. Bolling told him "the whole story of the alleged charges" made by Tucker K. Sands.

Explanation Satisfactory. "His explanation was perfectly satisfactory to the chairman of the Shipping Board," Admiral Benson said. "In addition, after the same subject had been brought to my attention by Mr. McCann the matter was discussed with Colonel Goff, our general counsel, and together we directed that a thorough and complete investigation of the various allegations and charges against Mr. Bolling be made."

Attached to the chairman's statement was a copy of the reports of the investigation made by the Division of Investigation, dated September 23, 1920. It was signed Frank Burke, chief of division, who said the inquiry had been as to "charges made that Mr. E. W. Bolling, now employed by the Shipping Board, had participated in commissions, said to have been paid by the Downey Ship Building Company to Tucker Sands."

"I saw Mr. Houston Thompson, vice president of the Federal Trade Commission, and who was for some time up to the latter part of 1919 United States assistant attorney general," the report said, "who told me that Mr. Bolling came to him about two years ago and reported that an unassigned communication had reached Mr. Tumulty, secretary to the President, in which the writer charged that he had accepted part of \$40,000 which was paid by Downey of the Downey Ship Building Company to Tucker Sands."

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## BUTLER NOT FIT FOR MAGISTRATE SAYS GOV. BICKETT

Declines To Join Boosters of Sampson Politician For Cabinet Job

### CAN FORGIVE SOME THINGS BUT NOT ALL

Can't See Why a Democrat Should Endorse a Man Not Trusted in His Own Party; Butler Is Dead Politically Anyhow, and Governor Declines To Exhume Corpse

Governor Bickett declines flatly to join the procession of Democrats engaged in whooping up the Butler boom for the agricultural portfolio in the Harding cabinet. The Governor indicates very strongly that in his judgment the Sampson politician wouldn't altogether measure up to the requirements of justice of the peace, nor for any other job whatsoever.

"I regard Butler as dead politically as a door nail, and I have no disposition to resurrect him," he said today when for the first time during the week he emerged from "jail," as he terms the 16-hour-a-day sessions he has been having all the week with the Budget Commission. He hadn't had time to think much about all the strident of the new ambitions of Mr. Butler has unleashed.

The Governor has been asked to sign up, but he was too busy to even think about it, with a score of departmental heads coming in with their budgets and contending to have them doubled next year. Farmer Hobbs of Sampson a staunch follower of the Governor for these many years was by to see him on behalf of the one time Senator, and C. J. Peterson had also communicated his desire that the Chief Executive expend his name to the petition that is going the rounds.

Republicans Unwilling. "With all these other Democrats signing up, what is your reason for not signing," members of the press who frequent the Capitol asked him when he emerged from his "jail" yesterday.

"I'll answer that question by asking you another," the Governor replied. "Why has the Republican party in North Carolina been afraid to put Butler up for a state-wide office since his term as United States Senator expired?" "I'll answer that for you—it is because the Republicans know that Butler's candidacy would be a tremendous asset to the Democratic party in any campaign."

"I do not talk Butlerism on the stump. I have never done so. I regard Butler as being politically dead, as a door nail, and I have no disposition to dig up the corpse and drag it around. I am satisfied that I interpret the overwhelming sentiment in North Carolina when I say that the people are willing to forget the time when Butler became a political adventurer in the 90's."

Betrayed Our People. "They are even willing to forgive him for betraying his faithful followers and bartering his own political convictions, if he had any, for a seat in the United States Senate; but a part of his record while he was in the United States Senate will never be forgotten nor forgiven. While he was in the Senate from North Carolina, and bound by every consideration of loyalty and duty to promote the welfare and guard the honor of his State, he hired himself out to the State's enemies and cooperated with them in hatching out a scheme to sue the State, seize her substance and soil her good name."

"This is a matter of record in the Supreme court of the United States in the case of State of South Dakota against the State of North Carolina. This record makes it plain that Butler instead of being worthy of a place in the President's cabinet, is lacking in at least one of the ingredients necessary to the faithful discharge of the duties of the ancient and honorable office of justice of the peace."

## CANADIAN VOLUNTEERS AS SPEAKER FOR AMERICA

Hardly Session of League of Nations That United States Isn't Mentioned

Geneva, Nov. 20.—(By the Associated Press.)—Although the United States is not represented by a delegate in the assembly of the League of Nations, there is hardly a session in which the United States is not referred to in some way. The United States today had a volunteer spokesman on the so-called stand in Newton W. Rowell, of the Canadian delegation, who warned the assembly against any policy involving interference in the internal affairs of any country.

"Canada," said Mr. Rowell, "will never consent to any such interference," adding: "You cannot expect the great country to the south of Canada to become a party to the league if there is any pretension that the league can interfere in its internal affairs."

## PRESIDENT WILSON TO BE GIVEN PEACE PRIZE

Stockholm, Nov. 20.—President Woodrow Wilson will be awarded the Nobel Peace Prize for 1920, according to the Swedish newspapers. The announcement of the prize committee, however, will not be made before the end of November.

## PROPOSER INTERNATIONAL MILITARY FORCE AND STAFF

Geneva, Nov. 20.—(By the Associated Press.)—An international military force, with an international staff, was proposed to the assembly of the League of Nations today by Senator Henri La Fontaine, of the Belgian delegation.

## FIRST RUSSIAN STEP

Geneva, Nov. 20.—(By the Associated Press.)—The first formal step looking toward the revision of the covenant of the League of Nations was taken by the assembly of the league at today's session. The Dutch minister of foreign affairs, H. A. Van Karanbeek, introduced a resolution for reconsideration of Article XVIII, having to do with the registration of treaties.

## MORE BUTLER TALK FROM WASHINGTON

Sampson County Republican May Secure National Farmers' Union Support

The News and Observer Bureau, 303 District National Bank Bldg., By R. E. POWELL (By Special Leased Wire.)

Washington, Nov. 20.—Information comes to Washington tonight that members of the Farmers' Union are making an effort to secure the endorsement of former Senator Marion Butler for Secretary of Agriculture in Harding's cabinet by Charles S. Barrett, of Georgia, National President of the Farmers' Union. Mr. Barrett has been re-elected as the head of the National organization for the 17th consecutive time and was a prominent figure in the annual meeting of the body this week when a nation-wide strike "in agriculture was urged."

"There are many interesting angles in connection with the efforts to place the influence of Mr. Barrett behind the mention of the Tar Heel candidate for cabinet honors. Mr. Barrett is a Democrat, according to Georgia standards of Democracy. He was chairman of the ill-fated Watson-Hoke Smith delegation to the San Francisco convention which was not allowed to be seated.

Whether Mr. Butler is successful, or whether Mr. Barrett endorses him, opens up an interesting question among the spectators of Southern politics with regard to its effect on the two major parties.

It is said here that Mr. Barrett had an ambition to be secretary of agriculture in 1913 when President Wilson was in power. He was not appointed, and it is no betrayal of confidence to say that Mr. Barrett has not been an admirer of the Wilson administration. He crossed with Herbert Hoover during the war on agricultural matters. The Georgia man has been a leading critic of the policies of the Wilson administration.

In this connection, it is interesting to learn that Mr. Barrett and Senator-elect Thomas E. Watson, of Georgia, are close personal friends. Watson has been a close personal friend of Mr. Barrett was not appointed Secretary of Agriculture because of the alleged animosity of Joseph P. Tumulty, Secretary to the President, towards Watson.

Another sidelight is the fact that Mr. Watson and Mr. Butler were together in the Populist days of the nineties. Ex-Senator Butler was National chairman of the Populist party when Mr. Watson was a presidential candidate on the third party ticket.

So, the chain comes back to the names of Butler, Barrett and Watson, with the last named to take his seat on March 1 as the junior Senator from Georgia.

Right Rev. Thomas C. Darst, bishop of East Carolina will direct the national preaching mission services, a part of the nation-wide campaign, at the Church of the Epiphany of this city, during the week from November 28 to December 5.

Bishop Darst has been sent to Washington to take charge of the mission services by the presiding bishop and council of the church. He will speak on each week day at noon and again in the evening.

The Ashley Masonic Club of Washington, composed of the Master Masons of the State, War, Navy, White House and Civil Service, held a service at the Masonic Temple this evening and heard patriotic speeches by Chief Chaplain Axton of the army, Frazier of the navy and Edward E. Britton, president of the club.

David St. Clair, who was in charge of the News and Observer Washington bureau during the campaign, has accepted a position in the historical section of the Navy Department and will remain in Washington. Mr. St. Clair was formerly on the editorial staff of the Literary Digest.

S. M. Miller, secretary to Congressman Bob Doughton, lost \$50 in war savings stamps during the spell of petty thievery about the capitol this summer, which was uncovered when Congressman Baer's office was ransacked yesterday and thieves left cut notes on the desk. Mr. Miller does not attribute his loss, however, to any plot against "Farmer Bob."

Charles L. Abernathy of New Bern was in Washington today on his way home after a professional visit to New York and Boston. He is in excellent health now, his condition having improved gradually since his nervous breakdown last August.

## NO VOUCHERS FOR NEARLY ONE HALF OF EXPENDITURES

Warwick Submits Audit of Fleet Corporation's Accounts To Houston

### TOTAL DISBURSEMENTS TWO BILLION DOLLARS

Audit Shows Disapproval of Balance of \$1,113,700,345 of Fleet Corporation's Accounts; No Strict Adherence To Regulation of The Treasury Department

Washington, Nov. 20.—Nearly one-half of the total disbursements of the United States Shipping Board Emergency Fleet Corporation over a period of seventeen months, amounting to more than two billion dollars, were unsupported by proper vouchers, according to the audit of the corporation's accounts submitted to Secretary Houston today by the Comptroller of the Treasury in his annual report.

The audit was made by direction of Congress for the period October 1918, when the corporation was organized. The total disbursements were \$2,722,915,213, of which exception to the payment of \$1,184,236,243 was taken by the comptroller because of the "lack of supporting papers." Subsequent production of supporting papers, however, the comptroller said, resulted in credit to the corporation of \$70,835,896, leaving a balance as of February of \$1,113,700,345 disapproved by the auditors.

The comptroller presented figures only up to February, but Martin J. Gilson, former special assistant to the chairman of the Shipping Board under Secretary Payne, declared before the Congressional select committee on Shipping Board operations in New York last week that up to March 1st, \$2,700,000,000 had been submitted for the audit and payment of \$1,500,000,000 had been disapproved because the vouchers were not supported by the necessary data.

Absence of Documents. Comptroller Warwick declared that at least 25 per cent of all vouchers received were unsupported by documents or other papers explaining or justifying the payment. "It would appear," he added, "as if the Emergency Fleet Corporation considered the approval of the resident or district auditor as sufficient authority or justification for a voucher, especially in reference to 'imprest funds.'"

Imprest funds are explained as funds established by the corporation and set up in banks adjacent to the plants of the ship contractors and expenditures were made from them under general orders of the corporation.

Effective October 1, 1918, the comptroller continued, the corporation's accounts were to be rendered in accordance with the regulation promulgated by the treasury, but "the audit of the accounts to February, 1920, would indicate a strict adherence thereto has not been made.

Little improvement, if any, is noted in the February, 1920, account over the previous period."

Despite the fleet corporation's original desire to obtain an audit of its accounts by the treasury, Comptroller Warwick asserted "the corporation apparently found it well-nigh hopeless to bring together the scattered supporting papers necessary to a systematized rendering of its accounts."

"At least," he continued, "no accounts were submitted in response to the request of the department until the interchange of correspondence on the subject promised to reach an acute stage."

Requested by Harley. The audit was originally asked by Chairman Harley. Comptroller Warwick explained, but was declined because of the limitations imposed on the Treasury by law, until July 1, 1918, when Congress directed the Secretary of the Treasury to make the audit.

"While there was no reason to impute other motives for the delay than those always afforded by the difficulties of bringing order out of conditions not hitherto required to be orderly in accordance with given standards," the comptroller continued, "the situation presented began to look like a disregard of the law, however, excusable. Consequently, I viewed it as a duty devolving upon my office to recommend to the Secretary of Treasury that some action be taken to exact compliance with the law."