

VOUCHERS MISSING FOR BILLION SPENT

Fleet Corporation Without Proper Accounts for Half of Vast Sum.

AUDIT SHOWS CONDITION

Hopeless Confusion Surrounds Data of Expenditures, Says U. S. Comptroller.

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 \$2,000,000,000, were unsupported by proper vouchers, according to the audit of the corporation's accounts submitted to-day to Secretary Houston by the Comptroller of the Treasury in his annual report.

The audit was made by direction of Congress for the period October, 1918, to February, 1920, and showed that total disbursements of the Fleet Corporation were \$2,732,915,213, of which exception to the payment of \$1,184,326,243 was taken by the Comptroller because of the "lack of supporting papers." Subsequent production of supporting papers, however, the Comptroller said, resulted in a credit to the corporation of \$70,625,898, 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. Glenn, 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 1 \$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.

25 Per Cent. Unsupported.

Comptroller Warwick said 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 regulations promulgated by the Treasury, but "the audit of the accounts to February, 1920, would indicate that strict adherence thereto has not been made. Little improvement, if any, is noted in the February, 1920, account over the previous period."

Confusion in Data. 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 inter-change of correspondence on the subject promised to reach an acute stage."

The audit was originally asked by Chairman Hurley, 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 said, "the situation began to look like a disregard of the law, however excusable. Consequently I viewed it as a duty of my office to recommend to the Secretary of the Treasury that some action be taken to exact compliance with the law."

Differences of Opinion. Differences of opinion arose between the Treasury auditors and the Fleet Corporation, Comptroller Warwick said, over the corporation's practice of auditing accounts before payment, a method which was looked upon with disfavor by the Treasury.

"Apparently the audit before payment was satisfactory to the officers charged with the responsibility," he stated, "under the system employed it would seem that evidence in support of disbursements was not required to accompany vouchers in all cases and, presumably, such evidence was left in the hands of contractors and other payees, even if submitted in due form to resident and traveling auditors. That it was so submitted is not in question before the Treasury and would mean little if shown conclusively."

"A prior knowledge on the part of corporation officers, unsupported by papers of record, would establish a reason why an audit by the Treasury after payment should follow blindly an audit by corporation officers before payment. By its action in requiring a Treasury audit it would seem that the Congress sought to have the facts, so far as possible, presented to the Treasury Department and the completed record of operations placed in the files of the department."

DRY AGENT KILLED IN RAID. Receives Fatal Gunshot Wound on Hunt for Still.

OKLAHOMA CITY, Nov. 20.—Kirby Frank, Federal prohibition enforcement officer in this district, died in a hospital here to-day from a gunshot wound received while he was raiding an alleged moonshine still at the home of George Wells in Nobles county last night. County officers and Federal officials are searching for Wells.

FUR COATS

CUSTOM MADE TO YOUR MEASURE AS A SAVING OF AT LEAST 20% PLUS A WELLS-MARK COAT HUSBAND SEAL, (dressed) made to order, selected silks... \$355 45 lb. WRAP... \$130 RAY SEAL... \$165 Other Coats from \$75 up. Lazars, Furrier, Est. 1828 133 W. 33rd Street. Opp. Gimbel's. One flight up.

Shop Now For Christmas!
Assortments for the holidays are complete, and Lord & Taylor price revisions insure you the largest purchasing power for your Christmas dollars NOW! Telephone Fitzroy 1900. Ask for Telephone Order Desk.

Telephone Orders Filled—Phone Fitzroy 1900—Ask for Telephone Order Desk
Lord & Taylor
38th Street FIFTH AVENUE 39th Street

The United Hospital Fund of New York needs \$1,500,000 by November 29th to furnish free hospital care for the sick poor. Albert H. Wiggin, Treasurer, 57 Broadway.

Announcing the Opening of the Gift Section of Holiday Blouses
THE vogue of the Costume Blouse and the Tailored Waist, in many beautiful variations, provides a wealth of suggestions to the early Christmas shopper.
Initial Offering of Blouses For Christmas Gifts \$20.00
Styles that are so new and designs that are so bewitching that they will delight the fortunate woman for whom you buy them.
**Crepe Satin
Georgette Crepe
Crepe de Chine**
Tuck-in and Overblouse models of the finer sort, collarless or with collars, three-quarter sleeves, elaborately beaded or embroidered in Navy, French Blue, Henna, Brown, Black.
Third Floor.

Fashionable Wraps For Thanksgiving Week \$85.00
THIS November Sale of wonderful values in luxuriant and beautiful Wraps is an opportunity to interest every woman planning her Winter wardrobe. We present exclusive styles, superb fabrics irreproachably tailored, at the lowest price possible for the quality represented.
Cashmere Bolivia, Veldyne and Bolivia are the materials, with lavish collars in the new cape-effects, a choice of **Australian Opossum, Mole or Nutria** fabrics tested in our laboratory, furs selected by our experts, many of the styles adapted from our own Paris importations.
Women's and Misses' Sizes.
Third Floor.

For the Season of Social Gaieties These Beautiful Evening Gowns
THANKSGIVING Week, with Society rushing forward through a full calendar of dinners, dances and opera nights, brings an active demand for smart Evening Gowns, and we are splendidly equipped to meet that demand at particularly moderate prices.
Metal Effects, Chiffon Velvets Satins, Beaded Nets
For Evening Wear \$85.00 to \$225.00
A superb collection of exclusive new models that embody the latest Paris tendencies and the season's accepted styles—tunic, moyen-age, draped or straight-line effects, novel color combinations—all the evening shades.
Third Floor.

For the Thanksgiving Holiday Silks At Greatly Reduced Prices
FOR the last week in November the Silk Department has planned a sale of those silks that women are demanding most today. The values offered are unusually attractive, combining the same fine quality Lord & Taylor always represent, together with the lowest prices we have been able to quote in many months.
Dress Taffeta \$1.95 yard
Chiffon finish, navy blue and black; 36 inches wide.
Colored Dress Satin \$1.95 yard
Street and evening colors; 36 inches wide.
Fancy Printed Dress Silks \$2.95 yard
40 inches wide.
Black Satin Sublime \$2.25 yard
Very heavy weight and beautiful lustre; 36 inches wide.
Washable Satin \$1.98 yard
White and Flesh. Appropriate for blouses, skirts and lingerie; 36 inches wide.
White Sports Silks \$5.50 yard
Good selection of new designs; 40 inches wide.
Ground Floor.

Fine Lingerie Suitable for Holiday Gifts
QUALITY and dainty trimmings are important features of the Lingerie, taken out of our regular stock and reduced for this sale. Also quantity purchases have enabled us to mark garments at very low prices.
Domestic Lingerie
Night Gowns and Envelope Chemises, attractive models, \$1.50, \$1.95, \$2.95 \$3.95
Silk Underwear
Crepe de Chine and Satin models. Night Gowns \$4.95, \$5.95, \$6.95 to \$9.75 and tax. Envelope Chemises \$1.95 \$2.95 \$3.95
Philippine Gowns and Envelope Chemises
Beautifully hand-made and hand-embroidered \$2.45 \$2.95 \$3.45 \$3.95
Also French and Domestic, hand-made Batiste and Silk, odd pieces.
At Greatly Reduced Prices
Second Floor.

Real French Glace Kid Gloves Are the Smart Woman's Choice \$2.75 pair
THIS exceptionally low price for fine French gloves offers an excellent opportunity to buy the most acceptable, sure-to-be appreciated Christmas gift.
It is the popular two clasp style, featuring all the smartest colors of the season in shades of tan, brown and grey, as well as black and white.
Made with the greatest care and exquisite finish of detail, they assure smooth fitting comfort and style. Paris point embroidery.
A phrase to remember—"Gloves for Christmas."
Ground Floor.

Our Entire Collection of Rugs From the Orient

These Enchanting Handkerchiefs
Were designed by an artist.
DIFFERENCES OF OPINION. Differences of opinion arose between the Treasury auditors and the Fleet Corporation, Comptroller Warwick said, over the corporation's practice of auditing accounts before payment, a method which was looked upon with disfavor by the Treasury.
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Moderate Prices Prevail.
For Women
Pastel shades in sheer linen, charmingly hand-embroidered with tiny flowers and drawn threads. \$1.75, \$2.25 and \$2.50 ea.
Appenzel and hand-embroidery, also Madeira—all on sheer linen. \$1.00 each
Tape borders, plain hemstitching, and Madeira embroidery on fine linen. 75c each
Colored novelties of pure linen, also white embroidered corners on plain hemstitching. 35c, 50c, 75c each
For Men
Initial, sheer quality of linen. \$5.75 dozen.
Hemstitched linen with the much desired hemstitched edge. \$5.75 dozen
\$8.50 dozen
\$10.00 dozen
French novelties in charming colored effects. \$1.25, \$1.50 each
Also sheer linen with hand-drawn threads. \$3.00 and \$3.95 each.
Embroidery orders for Christmas placed now will receive our prompt attention and assure early delivery.
Ground Floor.

Prices Lower Than They Have Been For Years
THE most interesting message we have given from the Rug Department since pre-war days. Oriental rug lovers have refrained from buying, owing to the "during-the-war" prices. Now they will revel in having such a splendid collection from which to choose—and prices that look more like those of several years ago.
You will find all sizes, and the lovely reds and browns of Turkish and Persian rugs, as well as the mellow golds and midnight blues of Chinese rugs. All are displayed so that you may wander through the department at leisure, feeling of their quality and seeing the beauty of the color harmonies.
Small Size Persian Rugs
Mosouls and Shirvans approximately 3 1/2 x 6 feet \$79.50
Irans and Mosouls approximately 3 1/2 x 6 1/2 feet \$95.00
Dozars and Lilihans 4 to 5 feet wide and 6 to 6 1/2 feet long \$150 and \$195
Kermanshahs approximately 4x6 feet \$135.00 and \$165.00
Small Royal Bokharas \$115.00, \$135.00, \$150.00
Sarouks Approximately 4x6 1/2 feet, \$195.00 and \$225.00
Room Size Persian Rugs
Mahal..... 10.4x7.9..... \$295
Mahal..... 10.4x8.2..... \$295
Mahal..... 10.3x8.5..... \$325
Tabriz..... 10.10x7.4..... \$395
Kermanshah..... 9.9x7.1..... \$395
Hamadan..... 9.8x7..... \$375
Sarouk..... 10.1x7.3..... \$775
Mahal..... 12.4x8.11..... \$395
Arak..... 12x8.3..... \$425
Mahal..... 12.2x8.3..... \$395
Mahal..... 12x8.10..... \$425
Royal Bokhara. 11.9x7.3..... \$550
Small Size Chinese Rugs
1 1/2 x 2 1/2 feet \$15.00
2x3 feet \$27.50
2x4 feet \$35.00
2 1/2 x 4 1/2 feet \$47.50
3x5 feet \$60.00
Room Size Chinese Rugs
9x6 feet..... \$175
9x6 feet..... \$215
10x8 feet..... \$195
10x8 feet..... \$225
10x8 feet..... \$250
9x9 feet..... \$275
8.9x8 feet..... \$250
12x9 feet..... \$325
12x9 feet..... \$350
12x9 feet..... \$395
12x9 feet..... \$450
13x9.2 feet..... \$425
15x10 feet..... \$625
14.6x10.8 feet..... \$650
Fifth Floor.

All Kinds of Stockings For Misses and Children
Materially Reduced in Price
FOR the young girl or Junior Miss there are stockings of excellent quality and style, made the same way and with as much care as women's stockings, but with narrower legs.
Misses' Stockings
Silk with lisle hemmed top. Black, white, bronze, white only. \$1.95 pair.
All-silk, of fine lustrous texture. Black, white, brown, sky blue, pink, \$3.25 pair.
Boys' and Girls' Stockings
Ribbed silk of splendid quality. Durable and good looking. Black, white, pink, cordovan and blue. Sizes 6 1/2 to 9 1/2, \$1.25 to \$2.00 a pair, according to size.
Wool golf hose in an attractive variety of styles and colors, with fancy turn-over tops of bright shades and designs. \$1.85 to \$2.75 a pair.
Boys' and Girls' School Stockings 3 pairs for 95c
An unusually good value. Medium and heavy weights.
For Infants and Wee Tots
Silk and wool stockings, fine and soft for the babies—white only. Sizes 4 to 6 1/2. 95c pair.
Ribbed pure silk stockings in white, pink and blue. \$1.00 to \$1.25 pair.
Striped socks of white English wool with stripes of blue or pink or with fancy tops. Sizes 5 to 8 1/2. \$1.15 to \$1.35 a pair, according to size.
English wool, three quarter length socks in white or brown. Sizes 6 to 10. \$1.45 to \$1.95, according to size.
Ground Floor.

Opp. Gimbel's. One flight up.