

ANNUAL REPORT

OF THE

Comptroller of the Treasury

OF THE

STATE OF NEW JERSEY,

TO THE LEGISLATURE,

FROM JUNE 1<sup>ST</sup> TO NOVEMBER 30<sup>TH</sup>, 1865.

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JERSEY CITY, N. J.

JOHN H. LYON, Printer.  
1866.

# REPORT.

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STATE OF NEW JERSEY,  
OFFICE OF COMPTROLLER OF THE TREASURY, }  
Trenton, January 15, 1866. }

*To the Legislature :*

It is made the duty of the Comptroller of the Treasury, by the act creating his office, to report to each house of the Legislature the financial condition of the State, with an estimate of expenditures for the succeeding year, arranged under their appropriate heads, together with all the transactions of his office. The following report is therefore submitted :

In the month of April an office was assigned to him by the Commissioners of the State Library in the southern wing or extension of the State House, but the extension was not sufficiently completed to enable him to take possession until some time afterwards, nor was the office regularly opened until the first day of June.

At this last date a set of books were opened and every disbursement and receipt on public account accurately noted therein, so that these books should be counterparts substantially of the Treasurer's books for the six months which ended with the financial year, on the thirtieth day of November last.

Before the office was regularly opened the Comptroller's office of the State of New York was visited, and the mode of discharging the public business there, with its warrants, vouchers and books, carefully examined, to the end that useful information might be obtained for the government of an office, hitherto, within this State, unknown to its laws.

The late Treasurer, in his report of last year, declared the State to be free of debt on civil account. That statement may be here and now repeated: The State is not indebted except on war account. It may be said of New Jersey, that from her ordinary revenue accruing during the year, the State government in all its branches can be maintained, and every ordinary appropriation discharged without resorting to a State tax.

During the last fiscal year, for instance, the disbursements on State account amounted to four hundred and thirty thousand eight

hundred and fifty dollars and fifty-seven cents, whilst the receipts during the same time were four hundred and fifty-six thousand and thirty-eight dollars and seventy-two cents, showing a balance in favor of the State of twenty-five thousand one hundred and eighty-eight dollars and fifteen cents; and if it be said that a portion of the revenue received, to wit: the sum of fifty-one thousand two hundred and nineteen dollars and sixty-five cents, did not belong to the last fiscal year, but to the current, and was paid into the treasury in advance, the reply is ready that the moneys paid out under extraordinary appropriations to four objects only, in purchasing the Normal and Model School property, in adding a wing to both the State House and Lunatic Asylum, and in aid of the State Prison, amounted to eighty-eight thousand five hundred dollars.

But the war debt remains, and after allowing all credits, amounted November 30, 1865, to considerably more than two millions of dollars, which will be reduced to two millions by settlement with the United States. This debt is to be liquidated and discharged by the Commissioners of the Sinking Fund, officers created by the statute of 1864, which statute directs the Treasurer to pay over to such Commissioners all moneys thereafter raised by law, for the purpose of paying off the principal and interest of the war debt, and to be applied by them to a sinking fund for that purpose, and the statute of 1865 in imposing a tax of three hundred and fifty thousand dollars, appropriates two hundred and eighty thousand dollars thereof to the reduction of this debt, and the remainder to the general use of the State.

This sinking fund, by the aid of a State tax, will extinguish \$100,000 of the principal of this debt, each year, together with the interest due upon the whole debt, and while the same amount of money will be required to pay the instalments of principal every year, until the year 1892, yet less will be required every succeeding year to discharge the interest.

It would be pleasant, did it comport with the honor of the State to recommend the abolition of the State tax during the present year; but the war debt must be discharged, and not only so, but a number of claims growing out of the war must be paid when presented. There is one regiment of volunteers still in the field, whose families in the case of the married men and those having widowed mothers, are receiving six dollars a month. The whole number of naval recruits from this State is three thousand one hundred and sixty two; of colored troops two thousand four hundred and eighty-nine. But the condition of these men whether married or otherwise, is not ascertained. There is no registry of their names in the proper office, as there is in the case of the New Jersey volunteers. The former have been enlisted by the United States without reference to locality or residence, and it is only when the wife or widowed mother prefers her claim, that it becomes necessary to adjust the status of the husband or son. That this is slow work appears from the fact, that of naval recruits the families of one hundred and ninety-three are

entitled to the bounty at the present time, and of colored troops the families of one hundred and seventeen. The enrollment of these men is believed to be inaccurate, necessarily so, from the nature of the case, and liable to be increased hereafter by the addition of new names.

There are claims, moreover, of certain cities and counties for moneys advanced to the families of soldiers, still unaudited in this office, amounting to the sum of eighty-eight thousand and eighty-three dollars.

And the Treasurer has temporarily borrowed of divers banks the sum of two hundred and forty-seven thousand dollars, which ought to be provided for in the present year.

In order to meet these claims for the current year, including the temporary loan of the Treasurer, it is estimated that four hundred thousand dollars will be required, and this sum can be raised without resorting to a special tax.

The resources of the State are ample for this purpose: For (1) the United States owe to this State a debt nearly or quite double of this estimate, and if only fifty per centum is realized upon this item during the year it will discharge the whole amount named in the estimate. And (2) if the same sum is raised by tax this year to pay the principal and interest of the State bonds as was voted last year, then the seventy thousand dollars assigned to the civil uses of the State can be transferred to the war fund, and the Treasurer having in his hands unsold bonds worth at par one hundred and twenty-eight thousand six hundred dollars, may sell the same and turn the avails into the same direction. This would meet the demands of one-half of the estimate, and even if the United States paid nothing to the State during the current year, which is quite improbable, yet the deficiency could be met with temporary loans.

How long this payment to families is to continue is quite uncertain, for by the act of April 14, 1864, the payment is reserved to the family until six months have elapsed after the death of the husband or father in the public service, and until the regiment in the field is mustered out as well as the naval recruits and colored soldiers.

While, therefore, it would not be proper to omit the levying of a State tax during this year, yet in succeeding years it may be greatly diminished, because the revenue of the State, from the nature of the case, must increase, and perhaps largely, and at no distant day, when it can be turned in beneficially, in reduction of the State tax.

Only six railroads and the Delaware and Raritan Canal Company have contributed anything to the public revenue during the last year, although railroad charters are abundant, and chartered railroads, now in use in whole or in part within the State, not a few. This is owing to the fact that these last named railroads have contingencies, stated in their acts of incorporation, in the nature of conditions precedent, until the happening of which they are exonerated from the payment of any tax to the State, such, for instance, as making the

payment of the tax depend upon the size of the dividends or the amount of the earnings of the road. But this will be temporary; already a great corporation has stipulated to pay one half of one per cent. upon the cost of the road when the same shall have been opened and in use for a year, to a designated point, which period of time is not remote.

It may be confidently expected therefore, that the revenue of the State from this direction will steadily increase in coming years, and and if by the cessation of the war the transportation of passengers and freight should be decreased, yet so great is the activity of commerce, so wonderful is the enterprise of the people, that it is not believed that the diminution of receipts will be great or long continued.

For the support of public schools during the year fifty thousand dollars were appropriated from the school fund and thirty thousand dollars were contributed by the State. The income of this fund will be considerably lessened in the future by the surrender of the bank charters. The special banks have hitherto paid one-half of one per cent. on their respective capitals for the use of the school fund, and the general law banks half as much; but last winter the Legislature passed two acts enabling the banks to carry on business under the national law or to wind up. In either case they were required to file certificates of intention in the office of the Secretary of State.

Official information has been obtained from that office that the following named banks have become national, to wit: State Bank at Camden, Sussex Bank, Hudson County Bank, Essex County Bank, Hoboken City Bank, Newark Banking Company, Mechanics' Bank at Newark, State Bank at Elizabeth, Mechanics' Bank at Burlington, Mechanics' and Manufacturers' Bank at Trenton, Newark City Bank, Salem Banking Company, Farmers' Bank of Wantage, Cumberland Bank at Bridgeton, Mount Holly Bank, Bank of New Jersey at New Brunswick, Union County Bank at Plainfield, State Bank at Newark, Millville Bank, Orange Bank, Union Bank at Frenchtown and Iron Bank at Morristown.

And the following named have ceased to exist: Gloucester County Bank, Burlington Bank, Mechanics' and Traders' Bank at Jersey City, Burlington County Bank at Medford, Union Bank at Dover, and Mercantile Bank at Orange.

It is quite probable, however, that the foregoing lists do not comprise the names of all the banks which have taken advantage of the provisions of these acts, since of the fifty-five banks whose titles are enrolled in this office, but nine have made the quarterly return for October last which the law requires.

The amount which the school fund received from this source last year was forty thousand eight hundred and eighty-three dollars and fifty-eight cents.

During the last six months of the fiscal year, the amount of moneys

disbursed by the Treasurer upon bills or claims audited and allowed in this office, was seven hundred and twelve thousand five hundred and seventeen dollars and forty-nine cents, and his receipts were four hundred and sixty-three thousand, fifty-six dollars and eighty-nine cents, or his disbursements in excess of his receipts, amounted to two hundred and forty-nine thousand four hundred and sixty dollars and sixty cents, but of these disbursements one hundred and sixty-six thousand one hundred and sixty-nine dollars and ninety-five cents were paid over to the Commissioners of the Sinking Fund; two hundred and sixty-seven thousand three hundred and sixty-eight dollars and thirty-six cents to families or widowed mothers of soldiers, to discharged volunteers or the representatives of such, as were deceased, and other items of the war account; and to the school fund eighty thousand and three dollars and seventy-seven cents, making an aggregate of disbursements of five hundred and thirteen thousand five hundred and forty-two dollars and eight cents, chargeable to the war and school fund accounts, and leaving chargeable to the civil account of the State, one hundred and ninety-eight thousand nine hundred and seventy-five dollars and forty-one cents, and this amount is larger than it otherwise would be, by reason of the extraordinary appropriations made by the Legislature in behalf of the Lunatic Asylum, the Soldiers' Children's Home, the Gettysburg Cemetery, the Hart Monument, the State Prison, the State House, and other objects.

Among the disbursements on civil account may be found a charge of twenty thousand four hundred and twenty-five dollars and seventy-five cents, for publishing the laws in the newspapers of the State. This item does not include certain advances made upon the work before the opening of this office, or the amount due upon a single bill retained until verified by affidavit, or the fees of the officer furnishing the copies to the printers, but simply shows the amount paid out for the service between the dates indicated, so that it is quite probable that the publication of these laws in the newspapers, for the past year will cost, or has cost the State the sum of twenty-three thousand dollars.

The growth of this item of public expenditure has been rapid. In 1854 the Governor was authorized to designate two newspapers in each county, which for fifty dollars a year each should publish within thirty days after their passage, all "public laws, &c., excepting such as relate to objects entirely local in their character." In 1861 a supplement was passed increasing the compensation to seventy-five dollars and enlarging the number of publishing newspapers within certain counties. Still the laws were not always published in the designated newspapers, but in 1865 a further supplement was passed authorizing every newspaper in the State to publish the laws at the same price that is allowed for legal notices, that is, sixty cents for every folio or hundred words.

Now it is apparent that the act of 1854 and its supplements are subject to two conditions: first, the laws should be published within

thirty days after their passage, for the obvious reason that thereby the inconvenience arising from the late delivery of the pamphlet laws would be partially diminished; and second, that the laws published should be public laws, for a reason equally obvious, that the public should not be taxed to benefit the private interest.

When this office was opened the work in question had in the main been performed, besides the laws published had been set up from authorized copies, which perhaps relieved the printers from the responsibility of deciding the question whether the law was public or private. Nevertheless, the folios were exactly computed in this office and a few of such laws as could not by any possibility, under the most liberal interpretation, be considered as public, were stricken from the bills. By this treatment, the disbursement was reduced to its present size. It is respectfully suggested, that if hereafter the officer who furnishes the copies to the printer should be required by law to obtain from the Comptroller his endorsement thereon, to the effect that the same are public laws and contain a specified number of folios, both labor and expense would be saved.

It may be stated here, that according to the Treasurer's books, which cover of course the whole fiscal year, the State has paid out during that time for printing (all kinds, of course, including binding and paper,) fifty-seven thousand one hundred and eighty-eight dollars and forty-three cents.

During the same six months, eleven thousand seven hundred and seventy-three dollars and ninety-eight cents were disbursed for the transportation of convicts to the State Prison from the several counties, and in payment of the bills of costs which followed the respective convictions. There is no class of bills presented against the State in which such disparity exists as in cases of costs. Of the bills presented those of no two counties agree. In the simplest form of a bill of criminal costs, that which is taxed upon a plea of guilty, the range is from nineteen dollars and seventy-four cents to ninety-five dollars and seven cents. In some bills the sheriff's costs are almost nominal, in others they amount to ninety dollars. In some, witnesses are summoned at twenty five cents each, in others at two dollars and twelve cents each. Exorbitant bills of costs, as some of these are, are manifestly unfair to the State, which pays the bill in the first instance, and to the convict, who is liable to repay it before he is released from imprisonment, and should be cut down according to a fair and liberal construction of the statutes; but the Comptroller has no such power in the premises. The most that he can do is to return the bills to the proper court in the proper county for retaxation. If by law it were made the duty of the presiding judge of the court which tried the cause, or of the prosecutor of the pleas therein, to examine and certify the bills as correct, without which certificate they should not be paid, most salutary results in this direction might be expected.

The acts of 1864, which established the Rifle Corps and State

Guard, and the act of 1865, for the more effectual organization of the militia, have introduced the State to a class of novel expenditures. By these acts the active militia designated receive from the State armory rent, pay and rations for officers and men for at least twelve days in each year, arms, ammunition, equipments, camp equipage, forage, uniforms, when the soldier does not supply himself, in which case the uniform is to be paid for out of his future pay. It is difficult to form an estimate of the amount necessary to meet these expenditures in the current year, because there are no data in this office upon which to base one. It is known, however, that sixteen thousand seven hundred and fifteen dollars and forty cents were paid out last year and charged to the account of the State Militia, of which eleven thousand two hundred and forty-three dollars and eighty-eight cents were audited in the Comptroller's office. The Quartermaster General, however, having been requested to do so, has furnished this office with his estimate, which, assuming the military force to be one thousand five hundred men, divided into thirty companies, calls for an expenditure of forty-one thousand three hundred and sixty dollars, included in which are the sums of thirty thousand dollars for clothing and pay of troops, one thousand eight hundred dollars for armory rent, and two thousand dollars for transportation. But it is proper to notice here that all clothing furnished the men is reimbursed out of their accruing pay.

During the last year thirteen thousand three hundred and ninety-three dollars and twenty-eight cents were paid out for the education, clothing and maintenance of mutes, idiots and the blind, and as the State had no institutions of the several kinds named within her own limits, these unfortunate persons in whose behalf application was made have been maintained at the public cost in the institutions of other States. The statutes relating to deaf mutes and the blind are limited in application to indigent persons, but there is no such restriction with regard to idiots.

According to the census of 1860, there were three hundred and sixty-five idiots in New Jersey, of which ninety-three were under the age of twenty years respectively; whether the designation of idiots in the census includes the semi-idiots or feeble minded is not known, very probably it does not. But be this as it may, the State more than once has manifested its favor towards the Training School for Feeble Minded Children, established at Media, in Pennsylvania, by appropriating three thousand dollars a year to the purposes of this school, and enacting that the unexpended balance of any year should be added to the appropriation of the succeeding year, and then by increasing the annual appropriation to five thousand dollars. The training school has sprung into existence in this country and in Europe within the last twenty-five years and is a most noble charity; because it works continually in the direction of the Infinite, dealing with intellectual and spiritual natures however enfeebled or debased, taking those who, in all ages of the world, have been considered as

outcasts and treated with neglect, and teaching them to work, to read, to pray; and while there are cases so desperate that they can be taught none of these things, it is affirmed that there can be found no instance in which decided improvement has not been manifested in manners and in conduct.

As idiocy is generally connected with physical disease, the prospects of cure are better at the hospital of the school than at home, besides the removal of the idiot to the school relieves his family of an intolerable burthen, his presence in the household being a perpetual sorrow.

To this school, and the institutions for the deaf, dumb and blind before referred to, this State annually appropriates twenty-two thousand dollars, yet the expenditures in each of them are much below the appropriations.

The statutes provide that a sum not exceeding three hundred dollars shall be paid for the education of the blind, while the cost of maintaining the idiot and mute cannot exceed two hundred and twenty-five dollars by the year. Why there should be this difference does not appear, and inasmuch as the cost of living is still high, and of clothing is not diminished, it is suggested that the pupils at all these institutions should be put upon the same footing, that is at the rate of three hundred dollars a year. A letter from the accomplished superintendent of the Training School, received last week, declares that at two hundred and twenty-five dollars for each pupil the institution loses money.

The fourth section of the Comptroller's act makes it his duty "to examine, audit, adjust and settle, all accounts due to or presented against the State, and certify the amount adjusted or allowed to the Treasurer for receipt or payment." It requires no argument to show that it was the intention of the Legislature, that the receipts of the State should be examined, audited and settled by the Comptroller, as well as the payments, and the sixth section of the act provides that no receipt shall be evidence of payment unless countersigned by the Comptroller.

Yet this evident intention has been defeated in various ways. The debtor may send the amount of his indebtedness by mail to the Treasurer, or if personally present when he makes payment, may not require a receipt, or he may be ignorant of the requirements of the law, and not demand one. In any one of these cases, the object of the law is not attained, because the Comptroller, instead of being able through his books to correct the Treasurer in case of mistake, must resort to the Treasurer's books to ascertain the receipts, and then the mistake is copied instead of being detected. Several counties have very recently paid in their proportion of the State tax, but only three of them have asked the countersignature of the Comptroller. It should be made imperative upon the Treasurer to receive no moneys until the amount justly due the State has been audited and settled by the Comptroller. The above suggestion is not to be

construed into an implication that the faithful Treasurer of the State has been derelict of duty in this regard. The fault lies with the debtors of the State or in the law itself, that cast this duty upon them.

In the eighth section of the same law it is made the duty of the Assessor in every township and ward, on or before the fifteenth day of September in each year to transmit to this office an abstract of the amount of all the ratables in their respective townships and wards, designating in separate columns the amount of all quotas of State, county, poor, road and other taxes. This has been done in full by the assessors from the following counties, to wit: Burlington, Mercer, Gloucester, Cape May, Passaic, Somerset, Essex, Sussex, Hunterdon, Hudson and Morris, and partially by the assessors from Camden, Monmouth, Atlantic, Bergen and Cumberland.

By the ninth section of the same act it is made the duty of the board of chosen freeholders of each county, the town committee of each township, the Mayor and common council of each city, and the representative authority of each borough in the State, to transmit to the Comptroller on or before the first day of October in each year, a statement of the debt of their respective county, township, city or borough, the purposes for which incurred, and the rate of interest.

The object of this section is apparent: The war debt of the several counties, townships and cities must in the aggregate amount to a very large sum, and hence it was most reasonable that the Legislature should desire to be apprised of the amount of this indebtedness. Hence a circular was prepared in this office, printed and extensively circulated among those whose duty it was to give the desired information upon this and the preceding topic, but the success of this plan was by no means brilliant. Officials, whether belonging to city, county, borough or township, are not prone to discharge duties enforced by no penalty or compensation. But three townships, one city and seven counties in the whole State have reported. Efforts will be made to complete the returns of ratables and indebtedness, and have them submitted to the Legislature at an early day.

Proposals for furnishing the necessary coal for the use of the Legislature, were in the month of last August inserted in all the daily newspapers of the city of Trenton for at least two weeks. Four separate proposals were offered and filed, and the contract awarded to the lowest bidder. The amount delivered to the State was ninety-six tons, at the respective prices per ton of eight dollars and fifty cents and eight dollars and seventy cents, according to the size furnished.

For some months after the first of June, the press of discharged soldiers at the State House, claiming State pay, was so great as to impede and sometimes to stop effectually the current business of the office. But payment once made on this account needs no repetition, and the number of military claims remaining unpaid must be comparatively few.

The following estimate of expenditures for the current year is submitted. Some of the items belong to the war account, but inasmuch as they comprise a part of the expenditures of the State it has not been thought necessary to separate them:

For salaries of Governor and Adjutant General,	\$6,000 00
Quartermaster General and Attorney General,	4,500 00
Secretary of State, Treasurer and Comptroller,	5,200 00
Librarian and Commissioners of Sinking Fund,	1,600 00
Superintendent of Public Schools, Law and Equity Reporters	2,000 00
Officers of State Prison,	27,000 00
Officers of Lunatic Asylum,	5,000 00
State House Clerks and Pages,	12,000 00
Keeper of State House and Grounds, Repairs and Fuel,	2,500 00
Officers' State Agency at Washington and Expenses,	5,600 00
Court of Pardons, Mileage, Clerk and Doorkeeper,	1,600 00
Chancellor, Judges of Supreme Court, Sergeant-at-Arms and Crier,	22,700 00
Court of Appeals, Mileage, Clerk and Criers,	6,300 00
And for the Legislature, Per Diem, Mileage and Salaries,	35,000 00
Geological Survey, Act March 30, 1864,	5,000 00
Support of Deaf and Dumb,	6,500 00
Support of Blind,	5,000 00
Support of Feeble Minded Children,	3,000 00
Support of State Arsenal,	5,175 00
Transportation of Prisoners to State Prison, and Costs,	20,000 00
Normal and Farnum Schools,	11,200 00
Pensions,	508 00
Printing (all kinds, including Binding, Paper and Distribution,)	50,000 00
School Fund,	30,000 00
Law and Equity Reports, one volume each,	3,000 00
Support of County Patients in Lunatic Asylum,	15,000 00
State Militia,	42,360 00
Supreme Court Judges, Circuit Fees,	2,460 00
State Library,	600 00
Agricultural College Fund, necessary expenses,	250 00
Fees belonging to office of Secretary of State,	2,500 00
Stationery, Postage Stamps, &c., for State House offices,	2,500 00
Wrecks and Requisitions,	550 00
Teachers' Institutes,	1,300 00
For defraying Expenses of State Canvassers,	100 00
For defraying Expenses of Joint Committee on Treasurer's Accounts,	350 00
For defraying Expenses of State Prison Appraisers,	300 00
Contingent Expenses and Incidentals,	25,000 00
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	\$369,653 00

The act of March 30, 1865, provides that whenever the Keeper of the State Prison shall find it necessary to raise money for the use of the Prison, or can economise the expenditures thereof, he shall draw upon the Treasurer for any sum, in the aggregate not exceeding ten thousand dollars in any one year; this sum should therefore be placed upon the estimate as well as unexpended balances from appropriations of last year. These balances are—

State Lunatic Asylun, for wings,	\$11,000 00
State House, for extension,	6,000 00
State House, for furnishing extension, &c.,	2,105 26
Add appropriation for State Prison,	10,000 00
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	\$29,105 26
Add foregoing estimate,	369,353 00
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	\$398,758 26

And to meet these expenditures, the State will have an income from the ordinary sources of revenue, which it is not believed will fall below four hundred thousand dollars.

Of course it is to be understood, that claims not included in the foregoing, may by possibility be presented against the State before the year expires; but such claims are exceptional and contingent, and have not therefore been included in the estimate. For instance, the act of March 23, 1865, establishing a home for disabled soldiers, appropriates certain moneys, but the payment depends upon the procurement of a site with good title, &c. Neither has the appropriation in aid of the school fund been increased beyond the amount of last year. As before stated, some of the banks have become national, and others have surrendered their charters. These banks have hitherto paid an annual tax for the use of the school fund, and now claim exemption from further liability. It may, therefore, become necessary for the Legislature to increase the annual appropriation to the school fund in aid of the public schools, so that the whole annual appropriation in that behalf may not be less than eighty thousand dollars.

New Jersey, unlike other States, has no annual appropriation bill. The laws of the State fix the compensation, in some cases, of the public officer, but specially appropriate no money to pay the salary, in others, something is ordered to be done, but the law is silent as to compensation. A notable instance of the latter class can be found in the joint resolution of 1846, where the Treasurer is made the custodian of the State House and adjacent public grounds, with orders to keep them in repair, while nothing was appropriated for that purpose. Under this law, thousands of dollars have been expended without which the State House and its grounds would have become wasted.

In cases where the compensation is fixed, there is no difficulty;

where it is not fixed, but the work is ordered, proof is required that the work has been done properly and at reasonable prices, and the bill is audited.

Yet there is a large class of cases which is governed by no law or any color of one, but rests solely upon precedent; the argument being, that such claims have been heretofore paid by the Treasurer, and similar claims should be entitled to equal favor. But the position is not tenable; a bad precedent should be avoided, not followed. The Comptroller has power to audit all claims against the State and certify them to the Treasurer for payment, but he has no right to do so unless his action is justified as well by the law as the precedent.

The office of Comptroller is mainly judicial; he decides upon the validity of all claims against the State, and settles the amount due thereon. He is also to superintend the public finances, ascertain the debtors of the State, the amounts they owe, and demand payment. He has nothing to do with the manipulation of the public money, nor can he touch a dollar of it without permission of or in collusion with the Treasurer.

These duties are of grave responsibility, and in their performance are not always pleasant.

To stand between a creditor and the treasury, and refuse his claim, or reduce its amount, is no enviable predicament. Yet it is just this predicament which appeals to the Legislature for sympathy and support. The office is one which the State has long needed, and which when properly administered will be found most useful in the detection of fraud, in the advancement of justice, in the promotion of economy and in saving the State every year thousands of dollars that otherwise would be lost to it.

All which is respectfully submitted.

WM. K. McDONALD, *Comptroller, &c.*