
ANNUAL REPORT
OF THE
COMPTROLLER OF THE TREASURY

OF THE
STATE OF NEW JERSEY,
TO THE LEGISLATURE,

From November 30th, 1866, to November 20th, 1867.

REPORT.

STATE OF NEW JERSEY,
OFFICE OF COMPTROLLER OF THE TREASURY, }
TRENTON, January 15, 1868.

To the Legislature:

The State debt, at this date, is three million one hundred and ninety-six thousand one hundred dollars (\$3,196,100.00); at the close of the last fiscal year it was three million two hundred and ninety-five thousand six hundred dollars (\$3,295,600.00); but bonds to the amount of ninety-nine thousand five hundred dollars (\$99,500.00) have since been paid, or provided for, which leaves the debt at the amount first above stated. On the first day of January, 1869, other bonds of the par value of ninety-nine thousand nine hundred dollars (\$99,900.00) will mature and must be paid, and by the accretion of the interest due January 1, 1869, on the whole debt of three million one hundred and ninety-six thousand one hundred dollars (\$3,196,100.00), which is ninety five thousand eight hundred and eighty-three dollars (\$95,883.00) and of the interest, payable July 1, 1869, upon the same, reduced by the payment of ninety-nine thousand nine hundred dollars (\$99,900.00) January 1, 1869, which is ninety-two thousand eight hundred and eighty-six dollars (\$92,886.00), an aggregate is produced of two hundred and eighty-eight thousand six hundred and sixty-nine dollars (\$288,669.00), which must be provided for by the present Legislature, according to the statutes creating this debt.

This debt grew out of the emergencies of civil war and in aid of the preservation of the national integrity and life, and is less in amount now, and ever has been, than the debt incurred by the people of more than one county in the State in the same cause.

And beyond this debt the State does not owe a dollar. By various legislative acts, the issue of bonds to the amount of four million dollars (\$4,000,000.00) was authorized for war purposes; of which, last year, a balance of six hundred and four thousand eight hundred dollars (\$604,800.00) remained unissued. That balance remains. Not a bond has been sold during the past year, and not a dollar has been borrowed by the State, for any purpose, during the same time. The Treasurer would occasionally transfer a portion of one fund in his custody to the credit of another; as, for instance, a portion of the War Fund to the credit of the State Fund, in order that he might discharge the liabilities of the latter, but no bank, or corporation, or

individual has been asked or invited to become the creditor of the State for any amount whatever.

STATE TAX.

The State tax levied last year, and very promptly paid over by the several county collectors, was three hundred and fifty thousand dollars (\$350,000.00), of which seventy thousand dollars (\$70,000.00) were appropriated to State purposes, and the residue to the payment of the matured bonds and accruing interest of the public debt for the year 1868. But during the last year six hundred and fifty-one thousand six hundred and seventeen dollars and forty-eight cents (\$651,617.48) have been paid to the Governor by the Government of the United States, on account of war claims due New Jersey. This payment will not, however, supersede the necessity of levying the annual State tax.

It would be very pleasant, were it practicable, to revert to the time preceding the year 1861, when for a series of years a State tax was pretermitted. But now there is an existing public debt, created by statutes which are unrepealed. The fourth section of the act of May 10, 1861, provides that the debt thereby authorized, two millions of dollars (\$2,000,000.00), should be paid by a tax to be annually levied and collected, and the quota of said tax should at the then next annual session of the Legislature, and annually thereafter, be apportioned among the several counties, and under this act the bonds that will mature in 1869 were issued, as well as the bonds which will become due in each successive year, never exceeding in one year, the sum of one hundred thousand dollars (\$100,000 00) principal moneys, between and including the years 1869 and 1885.

The supplement of March 24, 1863, increases the loan one million of dollars, (\$1,000,000.00), declares that no more than one hundred thousand dollars (\$100,000.00) of the principal of this sum shall be made payable in one year, and the times of these payments are fixed between and including the years 1886 and 1896, and the fourth section provides that the debt thereby authorized, should be paid out of the tax directed by the act of May 10, 1861, to be annually levied and collected.

The further supplement of April 14, 1864, increasing the loan another million of dollars, enacts that not more than two hundred thousand dollars (\$200,000.00) of the principal of this sum should be made payable in any one year, and then only between and including the years 1897 and 1902, and contains the same fourth section as the supplement of March 24, 1863.

These legislative acts clearly prove that the intention of the Legislature was to pay off the debt by instalments assessed and levied by way of tax annually, and further, that a portion of it at least should be paid by posterity. To omit the levying of a State tax for the next year would substantially repeal these statutes for the time being. No doubt exists as to the Legislative power to omit the enactment of the annual State tax law, but its expediency at the present time for many reasons is more than doubtful.

The amount of money received from the United States was as before stated, but one hundred thousand dollars (\$100,000) of this sum were paid in August last, and credited to the War Fund. That fund subsequently advanced thirty-five thousand one hundred and thirty-nine dollars and sixty cents (\$35,139.60) to the State Fund, and fourteen thousand eight hundred and seventy-four dollars and forty-seven cents (\$14,874.47) to the School Fund, and as the balance, November 30, 1867, standing to the credit of the War Fund is only two thousand six hundred and eighty-eight dollars and thirty-three cents (\$2,688.33) it follows that the August payment by the United States has been very nearly appropriated. This left but five hundred and fifty-one thousand six hundred and seventeen dollars and forty-eight cents (\$551,617.48) for application in any direction, and this has been paid over by the Governor to the Commissioners of the Sinking Fund. There are other debts and liabilities growing out of the war besides the payment of the public debt, which are fairly chargeable to the War Fund, such as the payment of the claims of discharged and deceased volunteers or their families, and the families of naval recruits and colored men, the maintenance of the Home for Disabled Soldiers, the Soldiers' Children's Home, and other objects hereinafter more particularly referred to. During the current year one hundred and twenty-four thousand eight hundred and fifty-one dollars (\$124,851.00) will be needed for these purposes.

It has not been deemed proper that these moneys, paid by the United States on account of advances made for war purposes, and made, too, from the very funds raised by the sale of State bonds, should be turned into the Treasury and used for general purposes, but rather should be held, in whole or in part, as pledged to the payment of claims incident to the war, or used, as far as they might extend, to the extinguishment of the public debt, *pro tanto*.

The State tax, if levied, should be for three hundred and fifty thousand dollars (\$350,000), which was the amount raised last year. Of this sum, two hundred and ninety thousand dollars (\$290,000) should be appropriated to the Commissioners of the Sinking Fund, and sixty thousand dollars (\$60,000) to the general uses of the State. This latter sum will not be too large, for the State Fund, as before stated, is indebted to the War Fund thirty-five thousand one hundred and thirty-nine dollars and sixty-eight cents (\$35,139.68), and being by statute sponsor for the School Fund, or bound to supply the deficiencies of the latter, is further indebted to the War Fund in the sum of fourteen thousand eight hundred and seventy-four dollars and forty-seven cents (\$14,874.47).

WAR FUND.

The total receipts of this Fund for the last fiscal year were three hundred and eighty thousand dollars (\$380,000), and, adding the balance in bank December 1, 1866, amount to four hundred and thirty-seven thousand six hundred and seventeen dollars and thirty-six cents

(\$437,617.36), and its disbursements three hundred and eighty-four thousand nine hundred and fourteen dollars and eighty-eight cents (\$384,914.88); if to these are added the advances to the State and School Funds of fifty thousand and fourteen dollars and fifteen cents (\$50,014.15), the total disbursements will amount to four hundred and thirty-four thousand nine hundred and twenty-nine dollars and three cents (\$434,929.03), leaving a balance in bank, to the credit of this Fund, of two thousand six hundred and eighty-eight dollars and thirty-three cents (\$2,688.33).

During the current year the War Fund will be called upon to discharge a part, and possibly the whole, of the military claims following, to wit: The claims of families, and widowed or dependent mothers of volunteers, for what is called State pay, and remaining unaudited in this office, one thousand and ninety-two dollars and sixty cents (\$1,092.60). According to the Regimental Rolls filed here, one hundred and eighty-seven single men, and the families of one hundred and twenty-six married men of the Tenth Regiment of New Jersey Volunteers, are entitled to this pay; and two hundred and three single men of the First New Jersey Cavalry, and the wives or mothers of one hundred and seventy-four married men, are equally entitled; this pay, in the aggregate, amounts to eleven thousand two hundred and sixty-six dollars (\$11,266). The families or mothers of two hundred and forty-eight naval recruits and eighty-one colored troops, are entitled to the sum of twenty thousand five hundred dollars (\$20,500.00), and for discharged and deceased volunteers of other regiments, and for the families or mothers of the married men in the service of the United States, or as volunteers, twelve thousand one hundred and forty one dollars and forty cents (\$12,141.40), making in all the sum of forty-five thousand dollars (\$45,000).

The foregoing is a mere estimate made from the records, of all who could claim anything from the State under the law of 1861 and its supplement. It is known that the New Jersey Volunteers are mustered out. That some naval recruits, and perhaps a few colored men remain, and that there are soldiers in the Army of the United States from New Jersey, whose families, estimated at fifty, are supposed to be entitled to the monthly pay of six dollars each. Besides these, there are names recorded in every regiment of volunteers, in whose behalf or that of their families, no claim has ever been made upon the bounty of the State.

At the present time, the whole number of naval recruits registered is five thousand two hundred and twenty-six, and of colored troops two thousand five hundred and twenty-two.

It was supposed last year that seventy-thousand dollars (\$70,000.00) would be needed to liquidate claims of a similar nature that might be presented during the year 1867. The actual payments amounted to twenty-five thousand four hundred and forty-seven dollars and fifty-nine cents (\$25,447.59), which is one hundred and thirty-nine thousand and one hundred and twenty-eight dollars and seventy-one cents (\$139,128.71) less than they were in 1866, and five hundred and sixteen thousand five hundred and sixty-three dollars and ninety-five

cents less than in 1865—a most gratifying result, as showing “the beginning of the end” of these extraordinary expenditures.

No appropriation was made by the last Legislature in aid of the Home for Disabled Soldiers, located at Newark, and that institution had been maintained during the year upon the balances of former appropriations, which are now exhausted. Twenty-seven thousand five hundred and twenty-four dollars and seventy cents (\$27,524.70) have been disbursed to the Commissioners during the year, and twenty-five thousand dollars (\$25,000.00) will be required for its support during the current year, inclusive of the annual appropriation in its behalf of ten thousand dollars (\$10,000.00) made by the act of April 4, 1866.

There was paid from the Treasury during the year for the Soldiers' Children's Home, established at Trenton, the sum of twenty-two thousand six hundred dollars (\$22,600.00); that is to say, on account of appropriations ten thousand five hundred dollars (\$10,500.00); for the maintenance of pupils ten thousand six hundred and fifty dollars (\$10,650.00); for compensation of Commissioners one thousand dollars (\$1,000.00); and for insurance four hundred and fifty dollars (\$450.00). The number of its inmates, who are pupils, by the last quarterly return, was one hundred and twenty-four. It is quite likely that the average number in attendance for the current year will be one hundred and fifty, which, at the cost fixed by statute—one hundred and fifty dollars (\$150.00) for each pupil annually—will require an appropriation of twenty-two thousand five hundred dollars (\$22,500.00).

The salaries of certain officers and clerks are also chargeable to the War Fund, for the reason that these offices were rendered necessary by the war, or the duties performed therein have relation mainly if not altogether to business created by it; such are the salaries of the Commissioners of the Sinking Fund, of the Agent for Collecting Soldiers' Bounties, of four clerks in the Adjutant General's office, one at four dollars per day and three at three dollars per day each; of two clerks in the Quartermaster General's office, one at four dollars per day, the other at seventy-five dollars per month; of one clerk in the Treasurer's office, and one in the office of the Comptroller, each at four dollars per day; of one in the office of the Commissioners of the Sinking Fund at four hundred dollars per annum; and of one page in the Executive Chamber at two dollars per day and in every case, where the salary is reckoned by the day, Sundays are excluded. To pay these salaries for the current year will require twelve thousand three hundred and fifty-one dollars (\$12,351.00).

If, to the foregoing amounts be added twenty-thousand dollars (\$20,000.00) for incidental expenses, which is a sum sufficient to include the unexpended balances on account of the National Cemeteries at Gettysburg and Antietam, to pay the salary of the military storekeeper, the expenses of the Arsenal, and any further sums that may be necessary, in payment of charges for Soldiers' Certificates, there is an aggregate sum of one hundred and twenty-four thousand eight hundred and fifty-one dollars (\$124,851.00) chargeable to the War Fund, and which it may be called upon to pay during the present

year. To meet this charge the Treasurer has a cash balance in bank of two thousand six hundred and eighty-eight dollars and thirty-three cents (\$2,688.33), and the State can reimburse the advances made to the State and School Funds, which are fifty thousand and fourteen dollars and fifteen cents (\$50,014.15); in all fifty-two thousand seven hundred and two dollars and forty-eight cents (\$52,702.48), showing a deficiency of assets amounting to seventy-two thousand one hundred and forty-eight dollars and fifty-two cents (\$72,148.52), and which, if necessary, must be supplied by a temporary loan or by the receipt of other moneys from the United States.

SCHOOL FUND.

The receipts of this fund during the last year were one hundred and three thousand and forty-three dollars and thirty-two cents (\$103,043.32), the disbursements were one hundred and seventeen thousand nine hundred and seventeen dollars and seventy-nine cents (\$117,917.79), and the excess of the latter is consequently fourteen thousand eight hundred and seventy-four dollars and forty-seven cents (\$14,874.47), which last amount, as before stated, is due the War Fund. But these receipts include five thousand three hundred dollars (\$5,300.00) paid in as principal moneys, by mortgagors upon securities held by the trustees of the fund, and one hundred and seventy-two dollars and fifty-three cents (\$172.53) the balance in bank to its credit December 1, 1866. The income of the fund for the year was ninety-seven thousand five hundred and seventy dollars and seventy-nine cents (\$97,570.79), but of this sum sixty thousand dollars (\$60,000.00) were contributed by the State for the support of public schools by virtue of the seventy-first section of "an act to establish a system of Public Instruction," approved March 21, 1867. The actual income of the fund during the same time was thirty-seven thousand five hundred and seventy dollars and seventy-nine cents (\$37,570.79), whereas the seventieth section of the same law appropriates from the annual income of the fund, for the support of public schools, the sum of forty thousand dollars (\$40,000.00), and provides that, if the annual income of the fund is insufficient for this purpose, the deficiency shall be supplied by the State, and the advance replaced by the School Fund as soon as it can be done from its income. That income, exclusive of State appropriation, is now limited to the interest and dividends arising from its investments, the laws taxing the banks in contribution, having been repealed.

The balance in bank to the credit of this fund, December 1, 1867, was two thousand eight hundred and sixty dollars (\$2,860.00).

In the month of April last the trustees of the School Fund, governed by the seventy-second section of the same law above referred to divided these sums, in the aggregate amounting to one hundred thousand dollars (\$100,000.00), into three equal parts, and made them payable respectively on the fifteenth days of May, August, and November. Accordingly the same were paid over to the collectors of the several counties, and in the amounts following, to wit:

To Atlantic County.....	\$2,090 94
" Bergen county.....	3,177 73
" Burlington county.....	7,253 43
" Camden county.....	5,503 67
" Cape May county.....	1,105 72
" Cumberland county.....	4,024 91
" Essex county.....	12,746 02
" Gloucester county.....	2,853 63
" Hudson county.....	10,493 95
" Hunterdon county.....	4,775 14
" Mercer county.....	5,333 31
" Middlesex county.....	5,078 00
" Monmouth county.....	6,342 08
" Morris county.....	5,419 18
" Ocean county.....	1,969 98
" Passaic county.....	3,980 13
" Salem county.....	2,999 52
" Somerset county.....	3,179 12
" Sussex county.....	4,256 67
" Union county.....	2,954 28
" Warren county.....	4,462 59
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	\$100,000 00

AGRICULTURAL COLLEGE FUND.

The use of this fund belongs to Rutgers College, and is appropriated by law to the maintenance of a scientific school, at which the pupils shall be instructed gratuitously. These pupils must be citizens of the State, and are to be apportioned ratably among the several counties, each county being entitled to have in said school, at the same time, a number of pupils equal to its legislative representation, or in proportion to the same. This fund consists of State bonds, and amounts to one hundred and fifteen thousand four hundred dollars (\$115,400.00), which, at six per cent. annually, yields an income of six thousand nine hundred and twenty-four dollars (\$6,924.00). This interest money has been paid during the year, and the balance in the Treasury to the credit of the fund is five hundred and forty-five dollars and ninety-five cents (\$545.95).

By act of Congress, approved July 2, 1862, certain land scrip was granted to the State, whose Legislature by act appointed Commissioners to take charge of the scrip, and to sell it in such mode and for such price as to them might seem most advantageous. This they did, and invested the proceeds in bonds of the State. The Commissioners were further ordered, semi-annually, to pay over the interest accruing from this fund to the Trustees of Rutgers College for the purpose above indicated, whilst the Treasurer of the State was directed to hold in his keeping the bonds or other securities belonging to the fund.

BANK NOTE REDEMPTION FUND.

The securities of this fund were deposited with the Treasurer by the several Banks organized under the General Banking Law, to secure the payment of their circulation, and have been gradually diminishing year by year, as these banks have ceased to be State institutions or have surrendered their charters. The amount of this fund December 1, 1867, is denoted by the balance standing to its credit in the Treasury, which is seventeen thousand seven hundred and sixty-two dollars and sixty-eight cents (\$17,762.68); the receipts during the past year were four thousand seven hundred and twenty-nine dollars and four cents (\$4,729.04), and the disbursements six thousand six hundred and thirty-one dollars and eighty-nine cents (\$6,631.89).

It is not believed that any one of these banks is now in operation, except so far as may be necessary to wind up its affairs, and very soon this fund must disappear, either in the redemption of bank bills yet outstanding or in circulation, or by the surrender of the securities to such institution as contributed them, in the manner and at the time prescribed by law.

STATE LIBRARY FUND.

The income of this fund consists of two items, viz, An annual State appropriation of two hundred and fifty dollars (\$250.00), and the yearly rent of eight hundred dollars (\$800.00) received from the United States for certain rooms in the State House allotted to the use of Federal Courts. The receipts have therefore been one thousand and fifty dollars (\$1,050.00), and the disbursements seven hundred and forty-nine dollars and seventy-three cents (\$749.73). The balance standing to the credit of the fund at the close of the year was three hundred dollars and twenty-seven cents (\$300.27).

STATE FUND.

The credits of this fund during the last fiscal year were from income, five hundred and seven thousand seven hundred and forty-three dollars and sixty-six cents (\$507,743.66). Refunded from School Fund, five thousand and forty-seven dollars and fifty-four cents (\$5,047.54). Balance in Bank December 1, 1866, fifty-one thousand one hundred and twenty-five dollars and seventy-six cents (\$51,125.76). Total five hundred and sixty-three thousand nine hundred and sixteen dollars and ninety-six cents (\$563,916.96). The disbursements were five hundred and ninety-nine thousand fifty-six dollars and sixty-four cents (\$599,056.64), showing a deficiency of thirty-five thousand one hundred and thirty-nine dollars and sixty-eight cents (\$35,139.68), which as before stated was made good from the War Fund.

In last year's report it was estimated that the receipts of this fund for the fiscal year of 1867, from the ordinary sources of revenue, in-

cluding the balance in bank December 1, 1866, and excluding any portion of the State tax, would not be less than four hundred and fifty thousand dollars (\$450,000.00). And the actual receipts of ordinary revenue for the past year, and computed according to the foregoing conditions, were four hundred and forty-nine thousand eight hundred and thirteen dollars and fifty-eight cents (\$449,813.58).

There would then have been no inability in this fund, after receiving its share of the State tax, to meet every legal claim upon it, but for the large and extraordinary appropriations made by the Legislature in different directions, those made in behalf of the Lunatic Asylum and State Prison, alone amounting in the aggregate to one hundred and forty-two thousand five hundred dollars (\$142,500.00).

DISBURSEMENTS FROM STATE FUND.

There were paid out on account of public printing fifty-five thousand nine hundred and seventy-six dollars and five cents (\$55,976.05), distributed among the following items, viz.:

Current printing.....	\$13,858 87
Assembly journal.....	4,109 76
Senate journal.....	3,239 00
Legislative documents.....	4,620 89
Laws in newspapers.....	23,420 45
Proclamations, &c.....	566 03
Journals (extra session).....	332 80
Pamphlet laws.....	5,693 26
Miscellaneous.....	135 00
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	\$55,976 05

This is in excess of the estimate nine hundred and seventy-six dollars and five cents (\$976.05), and of the disbursements of the preceding year one thousand two hundred and eighty-five dollars and seventeen cents (\$1,285.17). In looking for the reason of this excess, there is no necessity for going beyond the volume of Legislative Documents, a huge, unwieldy work of one thousand four hundred pages which, unbound, cost the State nearly five thousand dollars (\$5,000.00), and which is stuffed with many curious papers that have not usually, if ever appeared in any similar work—such as the reports and testimony in contested election cases, the speeches of members upon the presentation of a picture to the House of Assembly, &c. But, besides this matter of bulk, the cost of the work is now an independent charge upon the Treasury. A few years since the current printer of the Legislature was also the printer of documents, and for the latter work he was paid for press work, paper and stitching, but not for composition, because, as printer of the current work, he was supposed to have the documents in type; but by a recent law these functions have been vested in different persons, and consequently, composition must be paid for to both.

The pamphlet laws were delivered to the Treasurer on the 24th day of last June. The dispatch with which the work was done is

highly to be commended, and is a vast improvement upon the speed of former years. But here all eulogy must cease; the book is miserably printed, on shabby paper, with imperfect or worn out type, and garnished with an index, admirably adapted, to impress him who seeks for a topic through its pages, that if the labyrinths of Clusium and of Crete, are among the things of the past, yet the idea connected with those famous structures can repeat itself in another form and in another age.

If this were the fifteenth century, the era of Guttenberg and Faust, the execution of this work might escape criticism, but in three hundred years the progress in the art of printing, and in the materials manipulated by it, has been immense, and New Jersey, paying as she does a sound price for this service, cannot afford to publish her laws and records in a style inferior to that adopted by other states.

These pamphlet laws by statute are in part distributed among the executive and legislative departments of the several States and the United States, and are sent to divers colleges, and literary and learned societies, and should be worthy at the same time of the reputation of the State, and of the proficiency of her people in this, the noblest of the mechanic arts.

The act relative to the public printing, approved February 20, 1867; provides that the documents, pamphlet and current work, shall be printed on "white printing paper of good quality," and establishes the weight required to the ream, and the price to be paid for it, but the paper should be calendered paper, and this is not specified in the law, the words "good quality" not being considered capacious enough to include and require the action of the calender upon the paper.

The law and equity reports are printed upon paper approved by the Secretary of State, and no bill of the reporters is audited without his certificate of approval. In like manner it should be made his duty or that of some other officer to examine the paper upon which the public documents and pamphlet laws are printed, in other respects than weight and price, and to reject it if found to be unworthy of the State, its character and patronage.

STATE MILITIA.

The expenditures in behalf of the Militia of the State during the past year, were thirty-two thousand one hundred and fifty dollars and twenty-eight cents (\$32,150.28), which are thirty-nine thousand nine hundred and eighty dollars and seventy-eight cents (\$39,980.78) less than they were in the year 1866. The items are for

Equipments, clothing, etc.....	\$25,069 60
Pay of officers and privates.....	1,239 18
Armory rents.....	3,000 00
Miscellaneous.....	2,583 24
Transportation of Rifle Corps.....	258 26
	<hr/>
	\$32,150 28

The act organizing the Rifle Corps, approved March 30, 1864, enacted by its seventh section, that on the first Monday of April in each year, there should be paid to the treasurer of each company of active militia in the State, for armory rent, etc., the following sums: If the company consisted of at least thirty members in uniform and did not exceed fifty, exclusive of officers, the sum of sixty dollars; if of at least fifty and not exceeding seventy, the sum of eighty dollars; and if of eighty members, one hundred dollars.

But on the next day, the 31st of March, 1864, the State Guard act was approved, which by its fourteenth section provided that there should be paid on the first Monday in June in each year, to the treasurer of each company of active militia for armory rent, etc., if, exclusive of officers, the company consisted of not less than forty or more than sixty members in uniform, the sum of sixty dollars; if not less than sixty or more than eighty, eighty dollars; and if of eighty members, one hundred dollars.

It was conceded that both organizations proposed by these Legislative acts, were to be taken from the active militia, and that the payments required by both of the foregoing sections were to be made to companies of active militia, in express terms. As a legal principle, then, the latter law repealed every inconsistent or repugnant clause, contained in a former law dealing with the same subject matter, unless indeed, it could be maintained that the foregoing sections were not inconsistent with each other, and that it was the intention of those sections to pay an armory rent in April, and another in June to the same company, which was deemed to be a conclusion bordering on paradox, if not absurdity. Therefore, it was decided that those companies having less than forty members should receive no armory rent, and those consisting of not more than seventy men, should receive sixty dollars instead of seventy dollars. By this process the item of armory rent has been somewhat reduced.

Again, in the Rifle Corps act, the pay of each non-commissioned officer and private, for every day actually on duty, was fixed at a dollar and a half. But the act entitled "an act for the more effectual organization of the militia," approved April 6, 1865, in its twenty-third section limits the compensation to a rate not exceeding the rate per day allowed in the regular army of the United States for the time being, which is understood to be about fifty-three cents. As the number of parades is comparatively few, it is obvious that at this latter rate some time must elapse before the non-commissioned officer or private can pay, by his service, for the uniform and equipments received from the State, and for which he is legally chargeable. The decisions made upon the questions of armory rent, and the soldiers' per diem were submitted to and approved by the Attorney General. They were made with regret, and with prepossessions and inclinations the other way; but officials, and especially auditing officers, should adhere to law, and to a strict interpretation of it. The uniformed companies, by their deportment, their soldierly qualities, their discipline and drill, will always prove, in seasons of danger, a chief defence, and in time of peace an ornament. The interests of this branch of the public

service are cheerfully and cordially commended to the sympathy and patronage of the Legislature.

A much smaller sum than that disbursed during the past year will, as the law now stands, be required for the State Militia during the year 1868.

CRIMINAL COSTS AND TRANSPORTATION.

The State is made liable to pay the bills of costs of all criminals brought to the State Prison, and of their transportation thither. The costs are taxed by the clerk of the court in which judgment was rendered, and the transportation money is certified by the Keeper of the State Prison, and is dependent upon the number of prisoners and the distance travelled. The doctrine of constructive services, although forbidden to the taxing officer, under penalties, is apparent in very many of the bills of costs. There is, moreover, no uniformity in the taxation in the several counties, either as to items or amounts; in truth the bills of costs on file in this office clearly disclose the fact, and prove that there are twenty-one modes of taxation in New Jersey, one for each county. Some of these bills are exorbitant, and as against the State and the convict, most unfair. But the remedy is with the Legislature, and not with the Comptroller. The power of the Comptroller is limited; if he declines to audit the bill because it is against law, he can remit it to the clerk, with directions to reform it, and if the latter declines to do so, the bill can be sent to the proper court for retaxation. This has been done in some cases with effect, and in others not, which shows that the remedies in use are by no means specific in curing the disease. The transportation mileage, is in many instances rated at too high a figure, the distance travelled not being so great as the certificate specifies. If this is done according to a schedule furnished the Keeper of the Prison by the Inspectors, it should be re-examined and corrected. The amount paid out the last year for this account of transportation and costs was twenty-nine thousand and ninety-two dollars and ninety-one cents (\$29,092.91), being six thousand and fifteen dollars and fifty-one cents (\$6,015.51) less than in 1866, and was distributed among the several counties as follows, to wit:

COUNTIES.	COSTS.	TRANSPORTATION.
Atlantic.....	\$339 30	\$126 00
Bergen.....	492 73	84 00
Burlington.....	961 87	57 00
Camden.....	6,929 30	201 25
Cape May.....	237 50	117 00
Cumberland.....	265 77	109 20
Essex.....	5,764 67	615 60
Gloucester.....	226 45	47 30
Hudson.....	2,440 06	633 50
Hunterdon.....	399 66	27 50
Mercer.....	665 73	28 00

COUNTIES.	COST.	TRANSPORTATION.
Middlesex.....	\$988 57	\$72 00
Monmouth.....	486 07	44 80
Morris.....	470 90	90 00
Ocean.....		
Passaic.....	2,238 79	399 60
Salem.....	134 14	57 60
Somerset.....	787 00	91 80
Sussex.....	849 88	170 00
Union.....	1,005 66	161 20
Warren.....	236 51	39 00
	\$25,920 56	\$3,172 35

LUNATIC ASYLUM.

The amount disbursed on this account for the past year was ninety thousand seven hundred and fifty dollars and seventy cents (\$90,750.70), of which sixty-seven thousand dollars (\$67,000.00) were paid on appropriations, six thousand three hundred and ninety-four dollars and twenty-nine cents (\$6,394.29) for salaries, and seventeen thousand three hundred and fifty-six dollars and forty-one cents (\$17,356.41) for county patients, who are either paupers or such indigent insane persons as are, by law, charged upon the respective counties from which they come. In aid of these counties the State contributes one dollar (\$1.00) a week for each patient.

STATE PRISON.

The payments on account of this institution have been: On appropriations, seventy-five thousand five hundred dollars (\$75,500.00); for salaries, thirty-four thousand nine hundred and ninety-seven dollars and twenty-six cents (\$34,997.26); for repairs, seven thousand and twenty-one dollars and sixty-five cents (\$7,021.65); amounting in the aggregate to one hundred and seventeen thousand five hundred and eighteen dollars and ninety-one cents (\$117,518.91).

BLIND, DEAF, DUMB AND IDIOTS.

The number of these unfortunate persons received in the Asylums of other States at the date of the last semi-annual bills furnished, was seventy-nine, viz.: Of blind pupils, thirty, eighteen of whom were in Pennsylvania and twelve in New York; of deaf and dumb, thirty-two, fifteen of whom were in New York, fourteen in Pennsylvania, and three in Connecticut; and at the Training School for feeble minded children at Media, Pennsylvania, seventeen pupils.

The annual appropriation for the support of the Blind is nine thousand dollars (\$9,000.00), of this sum, last year, six thousand two hundred and sixty-nine dollars and eighty-eight cents (\$6,269.88) were disbursed.

For the support of the Deaf and Dumb eight thousand four hundred and twenty-one dollars and fifty-one cents (\$8,421.51) have been paid out, which exceeds the annual appropriation to this object, four hundred and twenty-one dollars and fifty-one cents (\$421.51). The appropriations made annually to the institutions for the benefit of the blind and feeble minded are accompanied by the statutory qualification that the unexpended balance of appropriation, if any, shall be credited to its proper fund and thereby increase it in succeeding years. but this qualification is wanting in the statutes referring to the deaf and dumb. It is nevertheless suggested that this should make no difference; if eight thousand dollars (\$8,000.00) annually are appropriated to the support of the deaf and dumb, and but six thousand dollars (\$6,000.00) are expended in any one year, the balance of two thousand dollars (\$2,000.00) should be carried over to the credit of that account for the following year. In this case, hitherto the appropriation has not been overdrawn, but a balance has accrued in favor of the fund and this balance will greatly exceed the excess of the last year.

For the Training School five thousand dollars (\$5,000.00) are annually appropriated, last year three thousand five hundred and sixty-nine dollars and twenty-seven cents (\$3,569.27) have been paid out, leaving a balance in favor of this school for 1867 of one thousand four hundred and thirty dollars and seventy-three cents (\$1,430.73).

Since the foregoing sentences were penned, a letter has been received in this office from the Principal of the New York Institution for the instruction of the deaf and dumb, in which he states that the board and tuition without clothing, have averaged the past year, two hundred and sixty dollars for each pupil, and during the same time the clothing furnished each pupil from this State exceeded an average of twenty-five dollars. He states moreover, that the State of New York for her State pupils, in the same institution, annually pays for the board, clothing and tuition of each, two hundred and ninety dollars. The statute of New Jersey approved March 21, 1866, provides that the annual expenses of each deaf mute shall not exceed two hundred and forty-dollars, and where the Governor is satisfied that the means of such mute, his or her parents or guardians, are insufficient to supply the mute with suitable clothing, the same may be supplied at a cost not exceeding twenty-five dollars in each case. The statutes in the case of the blind, and feeble minded, provide that the annual expense of each pupil shall not exceed the sum of three hundred dollars including clothing, and certainly no reason exists why the mutes should not be placed on the same footing. It is therefore respectfully suggested that provision be made by law that the annual expense of each deaf mute supported by the State be fixed at a sum not exceeding three hundred dollars including clothing.

REFORM SCHOOL.

This school, situated at or near Jamesburg, in the county of Middlesex, is now in operation, in consonance with the object of the law of April 6, 1865, as stated in its first section to be, the establishment

of a Reform Farm School, for the reformation of such boys, between the ages of eight and sixteen years, as may be committed to it. During the last fiscal year there have been disbursed on this account twenty-five thousand five hundred and seventy-one dollars and eighty cents (\$25,571.80), being the balance of appropriations made in former years to its use. Last winter no appropriation was made or asked for. For the current year fifteen thousand dollars will be required for the maintenance of this school.

STATE SCHOOLS AND STATE BOARD.

The annual appropriations of ten thousand dollars (\$10,000.00) to the Normal School, and of one thousand two hundred dollars (\$1,200.00) to the Farnum School at Beverly, were, as usual, paid over on demand to the persons entitled to receive them. Of the one hundred thousand dollars (\$100,000.00) annually appropriated to public schools, the State, in the first instance, paid sixty thousand dollars (\$60,000.00) out of the State Fund, and fourteen thousand eight hundred and seventy-four dollars and forty-seven cents (\$14,874.47) from the War Fund, or seventy-four thousand eight hundred and seventy-four dollars and forty-seven cents (\$74,874.47) of the appropriation; so that, for the support or in aid of these State schools, New Jersey has, altogether, during the last year, expended eighty-six thousand and seventy-four dollars and forty-seven cents (\$86,074.47). A finite sum to secure an infinite object—the moral and intellectual education of the children of the people. If ignorance is not the mother of devotion, she is at least the fruitful mother of crime and pauperism, and this money, expended for the public schools, however large its sum may seem to be, is absolutely dwarfed by the cost to the State in the maintenance of criminals and insane paupers in the State Prison and Lunatic Asylum.

The State Board of Education is composed of seventeen members, viz: the Trustees of the School Fund, and the Trustees of the Normal School, with the Treasurer of the latter. The members of the board receive no compensation for their services, but their expenses, by the law, are ordered to be paid. Among other things it is made the duty of this Board to order all necessary repairs to the grounds, buildings, and furniture of the Normal School, to keep the buildings and furniture insured, and to authorize the payment of all necessary incidental expenses incurred by the Superintendent of Public Instruction in the performance of his duties; the Superintendent is the Secretary of the Board. The expenditures on this account during the past year were three thousand one hundred and forty-two dollars and forty-two cents (\$3,142.42). Of this amount six hundred and seventy-seven dollars and ninety-three cents (\$677.93) were paid for the board bills and travelling expenses of the members of the board, and the residue of the amount was paid for advertising, printing, stationery, insurance, &c. So large an amount will not in all probability be required for the current year, certainly the expenses of the members will be diminished, as at least four special meetings of the Board were con-

vened at Trenton, during the past spring and summer, for the purpose of electing county superintendents who hold office during the pleasure of the Board, for a term not exceeding three years.

By the act to establish "a system of Public Instruction," the payment of one hundred dollars annually for Teachers' Institutes, in each county or in any two or more counties, which are adjoining, is charged to the State Fund. By the act of 1854 this amount was payable out of the income of the School Fund. No Teachers' Institutes were paid for during 1867, very probably none were held. But according to precedent the School Fund is chargeable with the payment of the per diem and mileage of the President of the Senate and Speaker of the House of Assembly, who are entitled thereto as trustees of the School Fund, for every attendance upon the meetings of the trustees. If the precedent is right, which is more than doubtful, then the income of the fund is by so much diminished, but whether so or not the entire income of this fund is now less than forty thousand dollars (\$40,000.00) a year, the sum it is required to furnish to the annual appropriation in behalf of the public schools. As the law now is, the fund can never increase; when its entire revenue is spent year by year. In 1835 the income was augmented forty thousand eight hundred and thirty-five dollars and fifty-eight cents (\$40,835.58) by the receipts of bank tax. In 1866 it received from the same source six thousand dollars and sixty-two cents (\$6,000.62) and in 1867 nothing. If the Legislature by its enabling acts and repealing clauses has remitted this tax, should it not make it good to the School Fund by appropriations, or, which is the same thing, increase the State's contribution to the annual appropriation of one hundred thousand dollars (\$100,000.00) in behalf of the public schools?

LEGISLATIVE ACCOUNT.

The amount paid on this account last year was sixty-five thousand one hundred and eighty-two dollars and eighty-seven cents (\$65,182.87), but this includes the incidental bill of twenty-nine thousand four hundred and thirty-four dollars and thirty-four cents (\$29,434.34) which formerly constituted an account by itself, and last year, for the first time, was transferred to the legislative account; deduct that and the difference in amounts is small between the legislative accounts of 1866 and 1867.

JUDICIARY ACCOUNT.

The expenditures on this account during the last fiscal year were thirty-eight thousand seven hundred and fifty dollars and four cents (\$38,750.04) against thirty-three thousand one hundred and sixty-three dollars and fifty-two cents (\$33,163.52) expended the year before; but a law enacted last winter, increasing the salaries of the Chancellor and Judges of the Supreme Court eight hundred dollars each, explains this difference.

SALARIES AND FEES.

This is a new account, opened during the year, to show the amount disbursed for salaries of the Governor, his Secretary, Secretary of State, Adjutant and Quartermaster Generals, Attorney General, Treasurer, Comptroller, Librarian and Superintendent of Public Instruction, and also for fees of such officers as by law are authorized to receive them. It shows, moreover, the amount paid out for every clerk in the State House whose salary is chargeable to civil account. In 1866 these items were spread through two accounts, those of "Salaries" and "Office of Secretary of State," and by selecting such items from the latter account as properly belongs to Salary and Fees, and adding them to the account of "Salaries," we have the disbursements of 1866 twenty-two thousand five hundred and seventy-two dollars and sixty-nine cents (\$22,572.69) against twenty-three thousand two hundred and twenty-two dollars and forty cents (\$23,222.40) for 1867, or the latter year exceeds the former six hundred and forty-nine dollars and seventy-one cents (\$649.71). But the excess would have been the other way but for the legislative acts of last session, which increased the compensation of the Superintendent of Public Instruction, and added a salary of one thousand dollars in the Treasurer's office to the pay roll of the civil list.

STATE HOUSE EXPENSES.

This is a comprehensive account, and its disbursements have reference to every thing done in and about the State House and grounds to keep them in good order, to the repairs of furniture and its supply when necessary, to the salaries of the keeper and his laborers, to the payment for fuel and lights, insurance, &c., &c. And the aggregate amount of payments was seven thousand six hundred and seventy-nine dollars and thirty-seven cents (\$7,679.37). No great diminution in this account for the current year can be reasonably expected, for extensive repairs have been made in the Senate and Assembly Chambers, both as respects ventilation and heating. These rooms have been rendered more comfortable and agreeable than they have ever been before. New carpets, matting and curtains have been supplied, and the rooms thoroughly painted.

COMMISSIONERS OF STATE LIBRARY.

The appropriations for adding a wing to the State House and furnishing the Executive Chamber, Comptroller's office, State Library and a committee room, all in that wing, and for altering, preparing and furnishing rooms for the Courts of the United States, were in all thirty-nine thousand dollars (\$39,000.00). At the beginning of the last fiscal year the balance of appropriations unexpended was two thousand six hundred and seventy-nine dollars and fifty-seven cents (\$2,679.57) at its close it was two hundred and seven dollars and fifty-

three cents (\$207.53), showing the disbursements by the Commissioners of the State Library to whom the fund was entrusted, to have been two thousand four hundred and seventy-two dollars and four cents (\$2,472.04).

GEOLOGICAL SURVEY.

This work is understood to require at the present time no further appropriation. The act to complete the geological survey of the State, approved March 30, 1864, required the work to be completed within four years, at the expense of twenty thousand dollars (\$20,000.00) aside from the costs of publication thereof, one quarter being payable every year. There have been paid out last year on this account for appropriation five thousand two hundred and seventy-eight dollars and ninety-eight cents (\$5,278.98), and for publication one thousand two hundred and eleven dollars and forty-one cents (\$1,211.41). Total six thousand four hundred and ninety dollars and thirty-nine cents (\$6,490.39). The sum paid on appropriation seems to exceed the statutory limit, and is owing to the fact of an unexpended balance from a former year having been added to the quota of the last year.

AGRICULTURAL SOCIETY.

By statute approved March 20, 1866, one thousand dollars (\$1,000) were appropriated annually, for three years, to the State Agricultural Society, the first payment to be made May 1, 1866, and the preamble to the statute recites the motive of the Legislature in making the appropriations. It was to reimburse the entomologist of the Society, for outlays by him made, in preparing a work on the manner of destruction and the habits of such insects as ravage fruits, fruit trees, and grains within this State. The annual appropriation was paid last year to the Secretary of the Society.

ESTIMATE OF EXPENDITURES ON CIVIL ACCOUNT.

Pursuing the new distribution of accounts in the books of the Treasurer and Comptroller, which distribution is an improvement on the system hitherto adopted, the following estimate of expenditure, for the current year, on civil account, is submitted, viz.:

Legislature.....	\$36,000 00
Printing.....	56,000 00
Judiciary salaries, circuit fees, mileage, criers, reporters' salaries and reports.....	45,000 00
State Militia.....	14,000 00
Transportation and costs.....	30,000 00
Salaries and fees.....	24,000 00
Lunatic Asylum and County Patients.....	26,000 00
Public Schools and State Board of Education.....	62,000 00

State Prison, salaries and repairs.....	\$45,000 00
Normal and Farnum Schools, and Normal School repairs, Blind, idiots, deaf and dumb (appropriations).....	12,000 00
State-House expenses.....	22,000 00
Commissioners of State Library (balance of appropriations).....	8,000 00
Stationery, Binding and Postage.....	207 53
Pensions, Requisitions and Wrecks.....	3,200 00
State Library, and Agricultural appropriations.....	1,350 00
Reform School.....	1,250 00
Geological Survey (balance of appropriation).....	15,000 00
Contingent and Incidental Expenses.....	1,681 76
	15,000 00
	417,689 29
Due to War Fund from State and School Funds.....	50,014 15
	\$467,703 44

It will be perceived that this estimate is not intended to cover appropriations that may be made of an extraordinary character by the Legislature, but is simply a statement of the moneys that will be required in the current year to discharge the ordinary liabilities of the State on civil account, or of appropriations already made by law.

The revenues of the State during the past year, exclusive of the balance in bank December 1, 1866, or any portion of the State tax, or any extraordinary receipt, or any receipts by the Treasurer for premiums on or sales of scrip stock of the Joint Companies, were four hundred and eighteen thousand one hundred and seventy dollars and thirty-six cents (\$418,170.36). This amount, then, represents the income of the State from its ordinary sources of revenue for the last year. This revenue will not be less this year than it was last, and probably will be greater, for the State having granted by act of March 14, 1867, to the Morris Canal and Banking Company, during the continuance of its charter, certain land and land under water, subject to conditions, for the annual payment of twenty-five thousand dollars, a ratable proportion thereof for the first year fell due upon the first instant, and was promptly paid by the Company; it amounted to \$20,410.95, and belongs, of course, to the revenue of 1868.

The State, moreover, by act of April 11, 1867, leased for fifty years certain lands in Hudson county to the Newark and New York Railroad Company for the annual rent of five thousand dollars, payable on the first day of April in each year. All this is so far plain enough, but there is in the second section of this law a proviso which contains machinery enough if put into operation to render it doubtful when the State will get this rent if ever. This proviso declares that this company for its own protection against individuals or corporations, who may have any claims to the leased lands, whether in the water or out of the water, may pay the rent into the Supreme Court and before or afterwards give ten days notice to the claimants and Attorney-General of the intention of this company to apply to the Supreme

Court, to frame an issue to try the title, then follow examinations, jury trial, judgment and execution, and there may be, of course, any number of these. If the Railroad Company succeed in recovering judgment, the rent in the keeping of the Supreme Court is to be paid into the Treasury of the State. But if the claimant succeeds, the rent is to abate proportionally or altogether as the case may be. It would not be safe then to rely upon this source of income with any certainty. But without it, and including that portion of the State tax, which is fifty thousand dollars for the year 1868, and the aforesaid payment of the Morris Canal and Banking Company, the entire revenue of the State for the current year is rated at four hundred and eighty-eight thousand dollars (\$488,000.00) to liquidate four hundred and sixty-seven thousand seven hundred and three dollars and forty-four cents (\$467,703.44) which constitute the amount of liabilities recited in the foregoing estimate.

This estimate of probable income for the current year is not affected by the fact, that twenty-six thousand seven hundred and twenty-four dollars and forty-one cents (\$26,724.41) were paid in last year for transit duties, which in truth belonged to the year before. For the reason stated in regard to the Morris Canal and Banking Company and because the receipts of 1867 from other ordinary sources are in excess of the receipts of its predecessor no fear is entertained that the income of the current year will fall below the estimate.

RAILROADS AND CANALS.

There is no uniform mode of taxation as applied to these corporations. The law for each is contained in its charter. Thus, the Morris Canal and Banking Company pay neither transit duty or tax upon its capital. The Delaware and Raritan Canal Company and Camden and Amboy Railroad and Transportation Company pay transit duties but no tax. The New Jersey Railroad and Transportation Company pays both, and the other roads contributing to the treasury pay a tax upon their capital or earnings, as the case may be. The payments last year were as follows, to wit: Delaware and Raritan Canal Company for transit duties, ninety-seven thousand six hundred and eighty-four dollars and twenty-six cents (\$97,684.23), being in excess of the previous year nine thousand one hundred and ninety-two dollars and thirty-seven cents (\$9,192.37). But in point of fact the payments last year included twenty six thousand seven hundred and twenty-four dollars and forty-one cents (\$26,724.41) which belong to the fiscal year 1866, although paid in 1867. This throws the balance the other way, and indicates a diminution in receipts for the last year, as compared with the year before, of seventeen thousand ve hundred and thirty-two dollars and four cents (\$17,532.04).

Camden and Amboy Railroad and Transportation Company for transit duties, paid one hundred and thirty-three thousand seven hundred and twenty-six dollars and twenty-seven cents (\$133,726.27), being in excess of the payments in 1866 of twelve thousand two hundred and fifty-one dollars and thirty-three cents (\$12,251.33).

New Jersey Railroad and Transportation Company for transit duties, paid thirty-six thousand seven hundred and ninety-nine dollars and twenty-nine cents (\$36,799.29), an excess beyond the receipts of 1866 of one thousand one hundred and eighty-eight dollars and seventy-six cents (\$1,188.76).

The Belvidere Delaware and Flemington Railroad paid fifty dollars and fourteen cents (\$50.14).

The transit duties paid in during the last year amounted to two hundred and sixty-eight thousand two hundred and fifty-nine dollars and ninety-six cents (\$268,259.96), and of this sum the amount properly belonging to the income of the last year is two hundred and forty-one thousand five hundred and thirty-five dollars and fifty-five cents (\$241,535.55), and for taxes upon capital, &c., the following were paid:

The Central Railroad of New Jersey.....	\$36,998 40
New Jersey Railroad and Transportation Company....	25,000 00
Paterson and Ramapo Railroad Company.....	1,240 00
Morris and Essex Railroad Company.....	26,437 50
Warren Railroad Company.....	10,295 25
	<hr/>
	\$99,971 15

These transit duties and taxes in the aggregate amount to three hundred and forty-one thousand five hundred and six dollars and seventy cents (\$341,506.70), and constitute more than three quarters or seventy-five per cent of the entire ordinary revenue of the State during the past year. They moreover exceed the receipts during 1866 from the same sources twenty-three thousand six hundred and twenty-four dollars and sixty-six cents (\$23,624.66).

The probabilities are that these payments will not decrease in coming years, for other railroads according to their charters must sooner or later become contributors to the treasury. Some of those now contributing have increased their capitals and the Delaware and Raritan Canal and the Camden and Amboy Railroad and Transportation Companies, are bound, by the statute approved March 16, 1854, to pay the transit duties now required, after the year 1869.

If that wise provision which generally governs individuals and ought always to govern States, and is indicated by the maxim "live within your income" should prevail in the Legislature of New Jersey, as doubtless it will, then will appear the rare spectacle of a State which pays its executive, judicial and legislative expenses without taxing the people. This was the condition of the State before the recent war, and by economy that condition may be restored.

OTHER SOURCES OF REVENUE.

From assessment of private acts the receipts during the past year were eight thousand nine hundred and seventy dollars (\$8,970.00), an increase over the previous year of one thousand ninety-eight dollars (\$1,098.00).

From fines and forfeited recognizances the receipts were four thousand nine hundred and eighty dollars (\$4,980.00), an increase of seven hundred and sixty-four dollars and eighty-four cents (764.84) during the last year. The law is plain, in one sense at least in regard to this matter. It is made the duty of the clerks in their respective counties, within ten days after the Court term ends, to make out an abstract of fines and amercements awarded, and of judgments rendered on recognizance at that term for the use of the State, and this abstract to transmit in duplicate, one copy to the Treasurer and one to the Comptroller on or before the first day of November, annually. This is seldom done, and usually then by those who report no fines, amercements, or judgments on recognizance in their counties. If the clerks were only half as vigilant in this service as they are in taxing costs against the State in the cases of State Prison convicts, the public treasury would gain much; for no doubt exists whatever that considerable sums of money are now outstanding in the hands of sheriffs and other officers on this account, which belong to the State, but who these officers are, and what amounts they hold, can never be known without the abstracts, which should contain the names of the persons fined and amerced, and the names of the judgment debtors on recognizance.

When moneys on this account are paid to the Treasurer, there is no satisfactory mode of ascertaining whether the correct amount has been paid in or not, in the absence of the abstract. This, certified by the clerk and filed, would form a record in the proper office where such payments are audited.

From licenses and fees \$2,327 have been received, which exceeds the revenue from the same source during 1866, \$388, and from foreign Insurance Companies the tax received by the State has amounted to \$1,991.25.

RATABLES.

It is made the duty of the Assessor of every township and ward in the State, by the act creating the office of Comptroller, to transmit to this office, on or before the 15th day of September, annually, an abstract of the amount of all the ratables in the township or ward, designating therein the quota of tax and the number of taxable inhabitants.

And the further supplement to "An Act concerning taxes," approved April 11, 1866, provides that the Board of Assessors of each county shall meet at the county seat, at the time prescribed by law, which, by the act of 1846, is declared to be the first Monday in September in each year, and then and there examine the duplicates of the several Assessors, and compute and ascertain the whole value of real and personal estate in their county, after the deduction of debts, to be taxed according to the value contained in the duplicates; "and it shall be the duty of such Assessors, at such meeting, to make up two abstracts of the net value of taxable real and personal property in each township and ward, to be signed by every Assessor present

and within three days delivered to the county collector, who shall forthwith file one of them, and transmit the other to the Comptroller for the use of the Legislature.

The first requirement has not generally been complied with. Compliance with the second has been rendered by fifteen counties.

Here are two very plain and necessary requirements. The one abstract, containing the amount of all the ratables, with the tax quotas and the number of taxable inhabitants, to be returned by the Assessor. The other, stating the value of the taxable real and personal property, to be signed by the Board of Assessors and delivered to the county collector, who shall forthwith transmit it to the Comptroller.

Now, here are six counties whose collectors make no returns, and yet their inhabitants and their real and personal estates are to be taxed by the Legislature in the annual State tax law. It is difficult to make a tax levy, in such cases, either fairly or intelligently, for the quotas of the defaulting counties must be estimated by consulting former abstracts or from conjecture.

COAL.

The contract for furnishing coal at the State House for the use of the Legislature was awarded to Blackfan, Wilkinson & Co., as the lowest bidders therefor. Advertisements soliciting proposals were inserted in the daily newspapers of Trenton, for the term and at the time prescribed by law, and the proposals when received were duly filed. The quantity furnished was sixty tons of egg and fifty tons of stove coal, at the prices of \$4.78 and \$5.03 per ton respectively. The whole amount of which was one hundred and ten tons, at the cost of \$538.30, and the cost included the delivery.

CONCLUSION.

The clerical duties in the offices of Treasurer and Comptroller have been well done. The clerks have been faithful and efficient.

In conclusion it may be suggested that the multitude of vouchers in these offices cannot be scrutinized by a legislative joint committee on treasurer's accounts, who only devote to their examination a few days or less in every year. A searching and rigorous annual examination of the public accounts is most desirable as a safeguard in protection of the moneys of the people and the test of the fidelity of their public servants.

All which is respectfully submitted.

WM. K. McDONALD,
Comptroller, etc.