

### GIVES ADVICE ON STATE BUDGETS

**E. D. Farmer, Budget Clerk of Indiana, Addresses Convention of Auditors and Others at Asheville.**

Asheville, Sept. 17.—Simplification of State budgets so that they might be comprehended readily by the voting public was urged Friday in an address by E. D. Farmer, budget clerk of the Board of Accounts of Indiana, before the joint convention here of the national associations of state auditors, comptrollers, treasurers, purchasing agents and secretaries of state. The convention opened this morning and will continue in session through Saturday.

"Budgets are merely methods of control in popular government said Mr. Farmer. 'The great problem is the facts upon which the financial plan is based. These facts must be accurate, complete and logically arranged. Ultimate decisions of the problems of government rest with those for whom the government is administered and it is of the greatest importance that these facts be so complete and so arranged that they will be readily adapted to popular understanding. They must be in terms that can be comprehended by the electorate if we are to secure that discriminating criticism that is essential in popular governments. People will not think logically and will take no interest in budgets made up in terms they do not understand.

In his address Mr. Farmer largely dealt with technical phases of state governments with special reference to state budgeting systems, outlined the systems used by a number of states, especially by his home state of Indiana, and reviewed the history of the growth of the governmental budgeting system. He also briefly defined the word budget and told of its purpose.

"A budget is the record of a definite financial program for a given period of time and the means of carrying such program into effect. It shows the past and contemplated expenditures and their relation to the revenue received and expected," he said.

"Budgets are of English origin," he continued, "The king, being forced to conduct his government within the limitations prescribed by the legislative branch of the government, designed the budget as an argument to Parliament and the House of Commons that they should substantially comply with his request for authority to raise revenue. As the law-making bodies became more critical the executive went more into detail and thus was developed the budget.

"Alexander Hamilton prepared a budget for the United States in the early days when the business side of the Government was being organized. From that time until the recent enactment of the present budget law there has not been concentrated in any one agency the duty of preparing a scientific financial program for the United States Government.

"During the past 15 years the budget has been growing in popular favor as an agency of governmental control both in states and cities. A recent investigation disclosed the fact that 46 of the 48 states had provided either by constitutional amendment or legislative enactment some sort of law requiring the use of the budget in state governments, Pennsylvania and Rhode Island being the only states having no legal provision for budgetary procedure. As the different state governments are organized and proceed along somewhat different lines, the legislatures, in enacting laws for the preparation and presentation of budgets, placed the authority to compile and recommend in various agencies."

These agencies, the speaker grouped under three types: the executive type, board type and the legislative type. The executive type, with the governor as the chief budgetary officer, said Mr. Farmer, is the more popular agency.

Speaking of the collection and classification of material for a budget, Mr. Farmer declared, "A uniform system of accounting is necessary in gathering accurate information. The facts needed to make comparisons with past years as well as between the institutions and departments of like character cannot all be gathered within a few weeks or months at the end of some year. They must be properly recorded at the time the transactions are made. That part of the budget of any officer, board or institution which deals with their past experience, both expenditures and receipts, should be a

trial balance of the accounting system, supported by detailed schedules where deemed necessary by the budget makers."

The authority for the execution of a budget or any section of a budget always should be specially named; all responsibility should be placed with some agency, declared Mr. Farmer.

"In these days of social unrest there is much talk of responsibility," he continued, "Our citizens are not only looking for responsible leadership, but a leadership that is responsive to the will of the majority. Society has no greater peril than a government unsupported by the will of the people. Under such conditions institutions can have no permanency."

"The executive budget is the only type that definitely places responsibility for the financial plan of the state." All recommendations that furnish the basis for the financial plan should come from a full time staff of experts chosen by and made responsible to the governor, and the same staff should be clothed with authority to see that the plan is carried into effect under the direction of the governor.

"Comprehensive financial planning must be based on accurate information, correctly determined and scientifically presented. The information contained in a budget should be of such a character as to show the undertaking, the agency, cost, and the revenue to meet the cost. It should be classified to show separately the amounts expended and the estimated needs for current expenses of operation; capital outlays and debt service. It should be further classified by functions and by funds to correspond with the laws and practices in the different states.

"Income should be divided into revenue and non-revenue receipts. Revenue should be classified to show the source, the fund which it belongs and the collection agency.

"Further classification of both receipts and expenditures is essential, but no uniform classification into which the items naturally fall has been devised.

"The whole scheme should be reduced to a few details, set up in comprehensive form on a single sheet and given to the electorate through the press and other agencies of publicity for its consideration and criticism. It is the people's government and they have the ultimate decision on all matters of policy. Given the proper enlightenment through the budget they can be depended on to decide for the best interest of humanity at large.

### ASK COOLIDGE TO RELEASE PRISONERS

Washington, Sept. 17.—The first petition of such a nature to President Coolidge came yesterday from Californians asking amnesty for the remaining Federal prisoners convicted for violating war-time laws.

### BANDITS GET LOOT AT A WAYSIDE INN

Springfield, Ill., Sept. 17.—Ten masked bandits yesterday held up a wayside inn near here and got \$15,000 in cash and jewelry.

### FEDERAL RESERVE TAKES UP PROBLEMS

Washington, Sept. 17.—The advisory council of the Federal Reserve Board meets here today to consider the questions of par clearance and branch banking.

### Decide Location Fish Hatcheries

Fisheries Commission Votes on Three Hatcheries but Fourth Yet Undecided

Rocky Mount, Sept. 17.—Location of three fish hatcheries was decided upon by the North Carolina Fisheries Commission, which met at Morehead City Tuesday, according to word brought back to this city by W. S. Wilkinson and J. L. Horne, Jr., who attended the sitting of the commission.

A bass hatchery will be located at Curris near Fayetteville. A trout hatchery will be located in McDowell County, while another bass hatchery, with a trout auxiliary hatchery will be established at Boone. The location of the fourth hatchery is yet to be decided upon, although it is understood that it will be established in the western part of the State.

In establishing the hatcheries the commission acted under the recent act of the Legislature which authorized the expenditure of \$600,000 for planting oyster beds, establishing fish hatcheries and cutting inlets. According to the two local citizens who attended the Morehead City meeting, the commission is already doing much work and has mapped out plans which will prove of great advantage to North Carolina's fisheries and their development.

### GETS ARM HURT

James Henry Thayer, Jr., had his arm cut Saturday afternoon while jumping from his porch on East Bur-

gess street, and several stitches had to be taken by physicians. The little boy's arm caught on the awning prong, and it was thought at first that he was seriously hurt.

Mrs. C. H. Webb of Farmville has returned home after visiting her parents, Mr. and Mrs. E. B. Hughes on West Fearing street.

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