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EXAMINING THE BOOKS

[illegible] has examined the Report of the Finance Committee of the North Carolina Agricultural Department for 1883-'84, and we give the result of his examination on [illegible]

[illegible] Department as described by [illegible] War[illegible] says [illegible] difficulty in under[illegible] the pay[illegible] people [illegible] Notes. Citizens have a right to demand and know how their money [illegible] matter whether the [illegible] direct or in[illegible] taxation, and ought to be [illegible] that they can understand it. We believe it would relieve the minds of contingent [illegible] of the Littlefield leg[illegible] expended thousands of dollars for notices, feathers and other nonsense that the people did not want. The Republicans had some methods of accounting for public funds that the Democrats [illegible] more. Here is [illegible] Warlick the *Reporter* to direct our attention to the source of correct information, the "Report of the Finance Committee of the North Carolina Agricultural Department for 1884-'85." We secured a copy of the Commissioner, and have read it with interest. This report gives the income of the Department for the years of 1883 and 1884 $100,150 18. As far as we can see the yearly income of the Department is $50,000. This money was spent by the three separate departments—"Fish and Fisheries," "Experiment Station," "Commissioner,"—and what is termed "Board Warrants," in the Report. During the year 1884 the money was distributed as follows: For Fish and Fisheries $9,[illegible]; for Experiment Station $8,229.01; for Commissioner $6,101.27; for Board Warrants $22,022.13. We find some difficulty in understanding some of the items put down under Board Warrants to the credit of the officers of the departments over and above their salaries. For instance, one of the clerks seems to have been paid $622.20 for extra work, while another clerk is allowed $1,800.51. One of the chiefs of a department is allowed $3,501.17, while another received for purposes unexplained in the report $6,297.11. Mr. Patrick, the agent of Immigration, is paid, besides his salary, $1,500. Exactly how much of the $22,022.13 spent under the head of Board Warrants was for immigration, no man can tell. But it is safe to say that over half of this amount was spent directly, in one way or another, in the interest of immigration. Mr. Robert Newman, who we suppose was one of Mr. Patrick's agents, was paid for immigration $400. These extra expenses may have been wisely incurred and may have resulted in great good to North Carolina as a State. Indeed the whole system may have been wise and right, still it is not easy to see the results. And it may be true that the money spent in this way was spent by the State, for that they money collected of the pockets of the people. We had thought otherwise. But in other matters where a State collects a certain revenue by a tax upon a commodity the consumers or users of that commodity have to pay the tax. It seems in the case of tobacco, it is so in the case of quinine. The General Government levies a tax upon these articles of consumption and the men who chew and those who use quinine pay the tax on the article they use. But it may be that the manufacturers of these articles pay the tax and add the amount to the price of the article. But it may be that the manufacturers pay the tax and add the amount to the price of the article. But it may be that the manufacturers pay the tax and add the amount to the price of the article. But it may be that the manufacturers