Cash on hand October 31, 1890	77,948 078,752	93 98
Total Si,		
Expenditures	087,081 61,615	89 02
Total	151,696 ateme	91 nt
1890.		
Cash balance October 31, 1890	77,948 41,802	93 82
Net cash balance	86,141 50,500 22,800	00

Cash on hand October 31, 1891...... Less outstanding warrants ..... Difference in favor of 1891...... 87,528 08 Here is a comparative statement of liabilities or floating indebtedness, which may be called for any time:

DST.	DEBTOR.		4
Cash	liabilities, October 31, 1890\$	489,197	8
	Net debtors	411,253	4

CREDITOR.

Assets, October 31, 1690: Cash in Treasury...... Itemized as follows: NOVEMBER 1, 1890.

Assets in cash, October 31, 1890: Cash balance, October 31, 1890...... As follows: General account... 

50,060 00 15,000 00

8 489,197 33 1891.

106,608 07

Cash liabilities November 1, 1891.....\$ 423,232 83 Cash assets November 1, 1891...... 64,615 02 Net cash indebtedness...... As shown in following : ABSTRACT CASH ASSETS AND LIABILITIES NOVEMBER 1, 1891.

Assets in cash October 81, 1891:

Total..... CURRENT CASH LIABILITIES OCTOBER 31 1891.

Interest due and not called for......3 Interest on bonds not yet funded, after funding............. Sinking Fund Commission........ Unpaid balances of appropriations 116,000

The following is an abstract of liabilities other than cash, ist November, 1891. (Bond Total liabilities 1st November, 1890: 6.433.517 72

Cash assets 1st November, 1890..... Net ind btedness ist November, 1890......

Total liabilities 1st November, 1891: 6,406,606 00 Cash assets 1st Novem-

Net indebtedness lst
November 1891......
During the year the
Sinking Fund Commission has purchased and retired
Brown Consols amounting to.....\$ 26,911 72

ABSTRACT OF LIABILITIES CTHER CASH, NOVEMBER 1ST, 1891.

191,800 00 717 72

891,614 88 The following extract from the Treasurer's Report calls attention to matters which are of great importance, and I cannot better pre sent them than in the language of that officer-

The office of County Commissioner should be abolished, and in place of it a government by townships substituted. Three intelligent men in each township, elected by the voters thereof, should be entiusted with the management of the roads and bridges, schoois, and the assessment of property in the same. The Chairmen of these local Boards should constitute a County Board to manage the County finances, audit accounts and order expenditures. The salaries, if any, paid these Township Commissioners, or Selectmen, can be determined by the voters or fixed by law. The Constitution can be changed to abolish the office of County School Commissioner, and these changes will inevitably result in a great saving to each County, while there will be a corresponding increase in efficiency. Property will be assessed at its real value, and millions now hidden will be made to pay its share of taxes. This County Board should also constitute the County Board of Equalization, instead of being appointed as at present by the Auditor.

In this connection I suggest the propriety

In this connection I suggest the propriety of requiring all notes, &c., to be stamped by the County Auditor and placed on tax books to make them collectible by law. Make the note shaver or lender pay taxes as well as the land owner whose property stands in his law owner whose property stands in his reame while be perhaps owes as rouch as it is land owner whose property stands in his name while he perhaps owes as much as it is worth. Equity would require that a man deduct his debts from his property and pay tax on the remainder. This is impracticable, but it is better that property shall be trebly taxed, both debtor and creditor paying, than that the debtor must pay double, as he is oblighed to do and the creditor pay nothing, as is too often done.

Defaulters.

The investigations by different officers during the year have brought to light the fact that the "inciplent rottonness" charged last year as existing in the government was not a myth. A shortage of \$5,528 was discovered in the office of the Adjutant and Inspector General, a like deficit of \$930 in the account of the clerk of the Penitentiary, and the Comptroller General has found shortages still unsettled in the Treasurers' offices of Charleston, Sumter and Union, aggregating \$9,603. That officer says in his Report that there had been a good deal of money made good of which no mention is made, and that in nearly every County irregularities and errors existed, the amounts aggregating upwards of \$20,000, which he collected and turned into the Treasury. These are the fruits of an examination of the books for one year only. What would be unearthed if the investigations were carried back several years, is left to conjecture.

The Asylum.

ANDERSON, S. C.  SUPPLEMENT.  SUPPLEMENT.  SUPPLEMENT.  CONFREIENSIVE REVIEW.  CONFREIENSIV		"I beg leave to call your attention, and that of the Legislature especially, to the fact that	OFFICE OF SUPERINTENDENT SOUTH CAROLINA LUNATIC ASTLUM,
ANDERSON, S. C.  SUPPLEMENT.  SUPPLEMENT.  APPLEMENT.  SUPPLEMENT.  COMPRENSIVE PAPPL.  APPLEMENT.  COMPRENSIVE RAYLEY.  COMPRENSIVE RA	Anderson Intelligencer.	at \$271,890.07 of past due interest alone, be- sides unpaid appropriations as set forth above,	Sin: I find that there are now in the Asy-
SUPPLEMENT  when the Act was passed in 1888, has since the act of the straint and a passed in 1889, and the strain	ANDERSON, S. C.	Treasury Reserve Fund' is practically a myth representing for the most part deuts and not credits of the State. The Sinking Fund portion of what constituted the original "Treasterne Fund' amounting to \$16.647.8	harmless class who may be cared for by friends, or in County Poor Houses. In the absence of Dr. Thompson, I cannot give you
ABLE STATE PAPER  COMPREHENSIVE REVIEW.  COMP	SUPPLEMENT.	when the Act was passed in 1880, has since	an accurate list of the female patients. Take sure, however, that the total number may be reduced considerably below seven hundred,—say six hundred and seventy-five.
Durprehensive Review.  Comprehensive Review.		amounting originally to \$39,244.39, (the amount	There are now 738 inmates in Asylum.
COMPREHENSIVE REVIEW.	ABLE STATE PAPER.	under the law.	Commissioners in several instances have re- fused or neglected to obey Section 1595 of the General Statutes, requiring imbedies to be
by the sale of State scortiles and then hold the bore of convicting County of the state of State scortiles and then hold the state of State Stat		do not constitute a fund practically held in	looking to the punishment of the Commis-
BECOMMENDATIONS FOR THE CONSIDERATION OF THE LEGISLATURE.  ATION OF THE LEGISLATURE.  Because of Governor B. R. Tilliman, as Precented to the General Assembly. Assembly, Nevember 24, 1991.  Genilemen of the General Assembly. Another year has come and group of the position of the condition of the position of the position of the position of the condition of the position of the condition of the State of Standard Comparison of the General Assembly, Nevember 24, 1981.  Because of Governor B. R. Tilliman, as Precented to the General Assembly. Assembly, Nevember 24, 1981.  Genilemen of the General Assembly: Another year has come and group of the position of the condition of the State of Standard Comparison of the condition of the State of Standard Comparison of the condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the Standard Comparison of the Condition of the State of Standard Comparison of the Condition of the Standard Compari	COMPREHENSIVE REVIEW.	by the sale of State securities and then hold it in reserve for the special purposes for which it was created. A reserve fund is really need-	tility of the hope of convicting County offi- cials under certain conditions, this fact is
Message of Governor B. R. Tillman as Precented to the General Assambly, Nevember 24, 1891.  Graillems of the General Assambly bringing the properties of the State of South Carolina, the properties of the State of South Carolina, the Control of the representatives of the person of the State of South Carolina, the Control of the representatives of the person of the State of South Carolina, the Control of State Of	RECOMMENDATIONS FOR THE CONSIDER- ATION OF THE LEGISLATURE.	ed to meet the really large floating debt of the State, composed principally of past due, but uncalled for, interest, and interest on unfund- ed bonds, estimated to be \$271,880.07, besides upwald appropriations. It would perhaps bet-	to the Executive the power of suspension of removal for certain offenses when the law is thus flagrantly violated. As the question of the support of paupers is thus broached, I incorposite here certain feets in reference to
Gentlement of the General Assembly: Sanother year has come and gone, the period for the representative of the several feed of the period for the state of the several feed of period for the state of the several feed of period for the state of the several feed of period for the state of the several feed of the state of the state of the state of the state of the several feed of the state of the s	Message of Governor B. R. Tillman,	ter satisfy the people of the State if the Legis- lature would have this reserve fund investi- mated by a competent Committee."	obtained through their respective Auditors.
and recommend for their consideration some and recommend for their consideration some collected and paid into the State Treasury special collected and paid into the State Treasury. The reports of the several departments of her State government. But I deem most believed to the state of the several departments of her State government. But I deem most believed to the state of the several departments of her State government. But I deem most believed to the state of the several departments of her State government. But I deem most believed to the state of the stat	gentlemen of the General Assembly:	sides the State Treasurer.  The Act of December 22, 1886, creating the Treasury Reserve Fund, set apart \$272,121.38,	COUNTIES.
The reports of the several heads of departments and Executive Boards will farmist foll information and details concerning all Raise from the details on correct and all the several heads of departments and Executive Boards will farmist foll information and details concerning all Raise from the details of the several below to grasp the general situation in the data eand condition of its institutions.  Finances.  The reports of the State Treasurer and comprohers of the State of the several situation in the data eand condition of its institutions.  Finances.  The reports of the State Treasurer and comprohers of the State of the several situation in the data eand of the several situation in the data eard of the several situation in the data eard of the several situation.  The reports of the State Treasurer and comprehensive, and an examination of the several situation in the several situation in the several situation.  The reports of the State Treasurer and comprehensive manner in which the has set forth the condition of the Treasurer, and the several situation in the several situation in the several situation in the several situation in the several situation.  RECEIPTS AND EXPENDITURES.  Each on hand-October 31, 1800. \$ 77,948 Expended for poor.  Total.  SI, 151,869 91  Total.  SI, 151,869 91  Total.  Net cash balance Cotober 31, 1800. \$ 77,948 Expended for poor.  The following is a comparative statement of the several situation in the several situat	ple to meet and perform their functions as a	to be used in payment of all interest due up-	DING REMARKS.
information and details concerning all state information and details concerning all state information and the severed department of the information and the severed department of the state growth information as I deem most important, and which will aid your honorphic of grasp the general situation in the date and condition of its institutions.  Finances.  The reports of the State Treasurer and comproller General area remainstion of them prehensive, expendition of the Treasury in the date and condition of the Treasury in the comprehensive manner in the state of the state o	measures as he shall judge necessary or	the Treusurer shall at once, from said collec-	Abbeville
Finances.  The reports of the State Treasurer and comprehensive and authoritation of them them the state that every full and comprehensive and authoritation of them them the state in the condition of the State's The condition of the State's The condition of the State's And authoritation of the State's And the State's And the State's And the State's And it was last year, but is far from being satisfactory.  I desire to compliment Treasurer Eates for the clear and comprehensive manner in which he has set forth the condition of our manners. It is so plain that the dulleter of the clear and comprehensive manner in which he has endeavored to ferret out tax bullet the condition of our manners. It is so plain that the dulleter of the clear and comprehensive manner in which he has endeavored to ferret out tax of the state of the state of the comprehensive manner in which he has endeavored to ferret out tax of the state of	ments and Executive Boards will furnish this information and details concerning all State institutions and the several departments of	fund to be used and replaced as hereinbelore directed in each succeeding fiscal year."  Now, these figures either represented cash	Beaufort
The reports of the State Treasurer and comprehensive and an examination of them prehensive, and an examination of them prehensive, and an examination of them prehensive, and an examination of them prehensive. The condition of the State's Linances. The condition of the Treasury is better than it was last year, but is far from boing satisfactory.  I desire to compilement Treasurer Bates for the clear and comprehensive manner in which he has set forth the condition of our manners. It is so plain that the dullest can duple to some of his predecessor's reports. It will only give a brief summary, so that Twill only give a brief summary, so that Twill only give a brief summary, so that Twill only give a brief summary, so that Secretary and the subordinates are none the less bound by Bercault St. 1,073,762 88 Capeditures.  Lash on hand Gotober 31, 1890	the state and condition of its metrodice.	cordially join in the recommendation that	Edgefield26 1.350 00
plus description it was last year, but is far from boing satisfactory.  I desire to compilement Treasurer Bates for the clear and comprehensive manner in which he has set forth the condition of our manners. It is so plain that the dullest can be manner in which he has set forth the condition of our manners. It is so plain that the dullest can be manner in which he has set dead to the property this year cover to the condition of our manners. It is so plain that the dullest can be made to the property be given by their order of the condition of our manners. It is no plain that the dullest can be proposed to the property shall be assessed at its of the property shall be assessed at its orders.  RECRIPTS AND EXPENDITURES.  Loss ho n hand October 31, 1890.  \$1,073,752 185  Total.  \$1,073,752 185  Expenditures.  \$1,073,752 185  Exp	The reports of the State Treasurer and comptroller General are very full and comprehensive, and an examination of them still give a clear understanding of the State's	this 'mythical" fund on the books of the Treasury, and the Act creating it should be	Florence
which he has set forth the condition of our finances. It is so plain that the duliest can binamees. It is so plain that the duliest can degree and make them share the burdens of apply to some of his predecessor's reports.  I will only give a brief summary, so that you can gather the general situation.  **RECEIPTS AND EXPENDITURES.**  Basin on hand October 31, 1890	finances. The condition of the Treasury is better than it was last year, but is far from bolng satisfactory.	al's Report, there is an increase on the assess- ed value of property this year over last of \$17,- 660,218, and that officer deserves commenda-	Horry
cash on hand October 31, 1890	which he has set forth the condition of our finances. It is so plain that the dullest can comprehend it—a criticism which does not apply to some of his predecessor's reports.	"real market value." And, while this is diffi-	Marlon 2,000 (0) Marloro 7 1,000 (0) Newberry 14 1,000 (0)
Total 51,151,696 91  Expenditures 51,087,081 89 Balance October 31, 1891 61,096 91  Total 81,151,696 91  Total 81,	RECEIPTS AND EXPENDITURES.	cuit of accomplishment, the Comptroller and his subordinates are none the less bound by their oaths to carry it out, as far as practica- ble. It cannot be done in one year, or in five	Pickens
The cash balance October 31, 1890	Hecelpts, all sources	or not at all. It is like requiring a child to	Union
The cash balance October 31, 1890	Expenditures	equality in taxation. Much property will al- ways escape entirely; but when it can be shown that any one species of property is placed on the tax books at its "selling vaue."	It will be seen that the Counties of Charles- ton, Colleton, Hampton, Williamsburg, Flor- ence, and Berkley, have no Poor House at all, notwithstanding Section 878, which is manda-
The cash balance October 31, 1890	The following is a comparative statement	we have gone a long way towards bringing it all up to that standard. We have begun on the railroads and banks. Justice demands that we go through the whole list, and I join	lory, requires the County omclais to provide one. This accounts for the large number of oatlents (making it virtually a Poor House for that County) from Charleston who are dumped on the Asylum, and emphasizes the
Due by State October 31, 1890 73,300 00  Less cash Le	Net cash balance 3 36,141 11	made for a reassessment of land next year. In this connection I would urge the necessity for a change in the County governments and	argument advanced in my inaugural requiring each County to support its own inmates in that institution, The County of Richland
Together not debt October 31. ty townships substituted. Three intentigent intractes in the Asylum, being second on the men in each township, elected by the voters led. Charleston has 103, while its population	Overdrawn on banks	County Governments.	though it has an Alms House in the city of Columbia, costing \$1,000 annually for support.
1890		pe applished, and in place of it a government	Richland, with a population of 36,819, has 60

It will be seen that the Counties of Charleston, Colleton, Hampton, Williamsburg, Florence, and Berkley, have no Poor House at all, notwithstanding Section 378, which is mandatorry, requires the County officials to provide one. This accounts for the large number of oatlents (making it virtually a Poor House for that County) from Charleston who are dumped on the Asylum, and emphasizes the argument advanced in my inaugural requiring; each County to support its own inmates in that institution, The County of Richland follows the same method to some extent, although it has an Alms House in the city of Columbia, costing \$1,000 annually for support. There is no tillable land belonging to it, as required by Section 578, Revised Staiutes, Richland, with a population of 38,819, has 60 inmates in the Asylum, being second on the list. Charleston has 103, while its population is 59,837. Spartanburg has 42, with a population of 55,381: and while this County spends \$40. Comment is unnecessary.

Ecfore dismissing this matter I would call attention to the unreasonably and unaccountable differences in the amount of cost for Poor Houses in the different Countles.

The Penitentiary.

The Report of the Board of Directors and Superintendent show this in-ditution to be in a healthy condition. The number of convicts this year is 793, as compared with 791 hast year. Attentior: has been paid to the sanitary condition and the proper dieting of the prisoners, the good results of which are shown in the decrease in the death rate, which facts are very gratifying.

DEBTOR. To amount received from T. J. Lips-prison, brick, &c....... To amount received for Sundry Stop-

CREDITOR. By amounts paid per itemized state-

See all the control of terms of well and the control of terms of terms of the control of terms o

The State's interest is to prevent her phosephate boat from being puried so that priced so that provided so that priced so that provided so that provided so that provided so the profitably mined, and shallity of sivers. But for fear the Utiled States and the purpose of the state Superintendent of the state Superintendent of Education makes a formal institutions of the confliction of the state Superintendent of Education makes a formal institutions of the confliction of the conflictio would be in common, a wellas by the greation, which is a provent in the cannel indiff the muches, or of combining its with the seam indiff the much and the seam of the seam o

Means showing the practical waving money of the respect to the public officer hereafter to be cleared of the second of the secon

the neopic can understand where the bunger her becopie can understand where the bunger her becopie can understand where the bunger her bunger h

Here is clear and emphatic demand against one branch of the government intermeddling

with the other. Section 91. Revised Statutes, provides Section 91, Ravised Statutes, provides: "The Governor shall appoint, by and with the advice and consent of the Senate, if in session, and if not in session, subject to the approval of the Senate at its next session, and subject to removal by the Governor, by and with the consent of the Senate, one competent and discreet person as Supervisor of Registration,"

ernment was overthrown and brought into contempt. I do this for the purpose of pointing out what some are apt to forget: that such a disgraceful condition of affairs could not happen in South Carolina.

Tennessee has no militia, or comparatively consistent which we have an adourably organized

Tennessee has no militia, or comparatively none, while we have an admirably organized and efficient force—amply sufficient at any and all times to uphold the dignity of the law and to suppress violence, and I would therefore urge that the General Assembly continue its fostering care of our militia establishment.

lis fostering care of our militia establishment.

I am glad to say that during the year the law in the State has been supreme and that no person or prisoner has been lynched. The military has been carled on only twice when it was thought there was danger, but the presence of so many efficient companies scattered over the State tends largely to the suppression of disorder. The cost of maintaining this establishmout is very trifling when compared with its benefits.

Another matter in this connection is, that there is no provision requiring County officials to pay for the services of extra deputies sworn in by a Sherriff in an emergency, and to this cause may be attributed some of the lynchings which have disgraced our annals. I commend that provision be made for the payment of such services by the County whenever the Governor shall order the Sherriff to summon such additional deputies.