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DISPENSARY BOOKKEEPING.

AN EXAMINATION BY A LEGISLATIVE COMMITTEE.

A Discrepancy Found That is Overbalanced by Another on the Other Side—The Error to be Adjusted.

Columbia, Dec. 11.—Special to News and Courier: Under a resolution of the Legislature a special committee, consisting of Messrs. Efrid, Thomas and Wilborn, were appointed to inspect the books and operations of the dispensary every quarter. The committee issues reports about the same time that the commissioner gets out his statement of the dispensary operations. Naturally the report is largely made up of what is contained in the commissioner's statement, but some of the additional matters referred to in the committee report will be interesting. The report is for the quarter ending October 31.

The committee announces that the examination of books continued six days, and it found the assets and liabilities as were published in Saturday's issue of the News and Courier. The committee states that it has checked off all purchases of merchandise, checked off the receipts of county dispensers and the vouchers for disbursements, and found an original voucher for each and every disbursement made.

The committee report: "We have not checked off every item as entered in the books, but we have given as close an examination as our time has permitted, and we report the books in good condition."

The report, after giving the statement of the receipts and disbursements, profits and loss and statement for the last quarter that have already been published, goes on to say:

"The State Treasurer reports to us that the balance to the credit of the State dispensary on October 31, 1895, was \$73,076.58. The difference between this balance and the balance of cash upon the State commissioner's books is \$31,345.96. We have gone over the books of the State commissioner and have checked off the warrants paid by the State Treasurer in order to re-

concile these two balances, with the following results: The State commissioner reports to us that he has made cash collections of the last quarter's business for several days in November, amounting to the sum of \$34,360.77. His books show that these collections were made and deposited in the Farmers' and Mechanics' Bank and the Carolina National Bank between November 1 and November 9, and between said dates paid over to the State Treasurer. We found that a number of warrants drawn prior to October 31 had not been paid by the State Treasurer on that day. A list of unpaid warrants, aggregating \$3,491.57 is appended. Deducting the aggregate of these outstanding warrants from the \$34,360.77 we have \$30,879.20. We also found that the Comptroller General had issued warrants for salaries of dispensary officials, which the State Treasurer had paid, to the amount of \$374.99, and that these warrants had not on October 31 been entered on the books of the State Commissioner. By adding this amount, \$374.99, to the \$30,879.20 we get \$31,254.19. As mentioned in our last report, there was an error in the State commissioner's favor in Warrant 627 amounting to \$4; subtracting this \$4 from the \$31,254.19 we have \$31,250.96.

"This difference between \$31,345.96 and \$31,250.96 is \$105.77, which represents the present difference between the books. Taking into consideration the discrepancy of \$105.21 previously reported, we now report upon above reconciliation that the discrepancy between the State Treasurer's books and the State Commissioner's books is 56 cents. We recommend that the State commissioner be authorized to adjust the above discrepancy of \$105.77. In order to simplify the books of the State commissioner we again recommend that the law be changed so as to permit the salaries of the dispensary officials to be paid by warrant of the State commissioner, approved by the governor, as other expenses of the dispensary are paid.

"We also recommend that it be provided by law that the State Treasurer furnish to the State commissioner a monthly itemized statement, giving the number and amounts and payees of the dispensary warrants paid by him during the month. If this be done it would vastly facilitate the work of any committee which undertakes

to reconcile the books of these two officers.

"In conclusion we would state that in our opinion the financial transaction of the State dispensary are economically and efficiently conducted under the supervision of State Commissioner F. M. Mixson. We would also state that the large amount of bookkeeping necessarily involved in conducting the business of such immense proportions is ably and creditably performed by S. W. Scruggs. We have been given courteous assistance by the officials and employees of the State dispensary in our examination."

Grave Robbers.

Topeka, Kas., Dec. 11.—The recent revolting grave robberies in this city have aroused the people to the highest pitch of indignation, and at 8 o'clock to-night a mob began forming in the streets, the avowed purpose being to burn the Kansas Medical college, in which, during the past three days, the bodies of two well known women have been found. Both bodies were stolen from their graves soon after burial.

The police learned this afternoon that there was a movement on foot to assemble a mob to sack the institution, which is located at Twelfth and Taylor streets. This evening the faculty of the college called upon the police for protection. The students were all sent home and a large squad of policemen were detailed to guard the college building. A detail of militiamen from Battery B of this city is stationed at their arsenal to prevent a capture of arms stored there.

The Populist Ticket.

Washington, Dec. 11.—The Populist Senators held a final caucus to-day and decided to place a full ticket in the field for the Senate officers, for whom they will vote once and then step out and allow the Republicans to proceed with the organization. They will nominate Senator Kyle for President pro tempore; Hon Thomas Watson of Georgia for Secretary of the Senate, and Hon. H. E. Taubeneck of Illinois for Sergeant-at-Arms.

Beautiful line toilet sets at \$1, at Sligh & Rucker's, cash.

Too many pants, they must go and the public gets the benefit, at Sligh & Rucker's.

WORK OF THE SENATE.

Three Proposed Monuments—Cuban Belligerency Discussed—Executive Session.

Washington, Dec. 11.—The Senate was in session to-day for only an hour and a quarter, and it then adjourned until to-morrow. Three propositions were introduced in honor of distinguished men of the past. The first was for the purchase of a \$2,000 statue of the French novelist, Victor Hugo, to be placed in the new library building in Washington, now almost finished. The second was for a \$50,000 monument to the naval hero, John Paul Jones, to be erected in Washington. The third was to authorize the placing of a statue of President Franklin Pierce upon the grounds of the public building at Concord, N. H.

Senator DuBois, Republican, of Idaho, made a short argument in support of his proposed amendment of the rules so as to distribute the general appropriation bills among the committees having charge of the various subjects to which they applied. No action was taken, as Senator Hill signified a desire to speak on it, as well as on his own proposed amendments to the rules in regard to cloture and the counting of quorums.

Senator Allen, Populist, of Nebraska, spoke briefly on his resolution for the recognition of Cuban belligerency, which also went over without action. He declared that the Populist party was as thoroughly committed to the Monroe doctrine as either the Democratic party, or the Republican party and he scoffed at American citizens who were so ready to become "English lords or lords in some other country" and at the American women who were "willing to waste themselves on titled mendicants from the East."

A resolution calling on the Secretary of War for copies of all records in his office relating to railroads in Tennessee seized by the military authorities during the civil war, was offered by Senator Harris and agreed to.

Senator Cockrell presented a memorial of the Kansas City (Mo.) board of trade asking Congress to grant belligerent rights to Cuba, and it was referred to the committee on foreign relations. At 1.10 p. m. the Senate proceeded to executive business, and five minutes later the doors were reopened and the Senate adjourned until to-morrow.