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AUDITING STATE EILLS.

What the Law Requires of the Secretary of State.

As is well known to most people, the law makes the Secretary of State in Oregon also the auditing officer of the state. In most states of the Union the laws also provide for the office of state auditor, and his duties are very clearly defined. In Oregon it has been thought to be economy to have all this work of auditing bills devolve upon the Secretary of State, and that official has a tremendous responsibility resting upon him. He is really filling two offices that are generally in other states defined as "Auditor, or Comptroller, and Insurance Commissioner." This is not Mr. Kincaid's fault, but he is entitled to some consideration for the enormous load of business that is thus put on one man's shoulders. It is more than one man should carry for the salary and fees.

Secretary McBride twice in his reports recommended that the office of State Auditor and Insurance Commissioner be created, but the legislature has been adverse to creating new offices. It would, no doubt, result in simplifying public business and be a far more equitable distribution of labor if the duty of auditing all state accounts devolved upon a separate official.

However, this has nothing to do with the contention over disposal of public funds now going on. Mr. Kincaid prints the following statement of his own conception of his duties as auditing officer in his own paper, the Eugene State Journal, and we give it to our readers. The Portland Oregonian is doing all in its power to hamper and obstruct Mr. Kincaid in performance of his duty, and we want the people to see and judge of this matter and see for themselves if the Secretary of State is not right in refusing to pay over lump sums of money to local institutions, where the law does not specially direct him to do so. Following is the article:

WESTON NORMAL SCHOOL.

The act of the legislature is plainly in favor of the contention raised by the regents, but the case will have to be decided on a question of constitutional construction.—Eugene Guard.

The Attorney General says "the act of legislature" is against the contention raised by the regents, and on his written opinion that the law does not authorize the Secretary of State to comply with the contention raised by the regents" he has refused. There is no constitutional question involved. It is purely a question of law. The Secretary of State does not assume in this or any other case to decide whether any law is constitutional or not, leaving that to the legislature and the courts, but endeavors in every instance to obey the law. The laws regulating the duties of Secretary of State are plain and specific and require him to keep itemized accounts of all expenditures on file in his office. The laws are general and have been passed at different times during the last 25 years. In conflict with these laws is the militia act passed this year requiring the appropriation of \$30,000 a year to be paid over quarterly to the Adjutant-General who is made auditor of the militia appropriation. This law being in conflict with all other laws regulating the disbursement of public moneys, the militia officers did not ask to have the payments made as authorized by this law, and are willing to have their accounts audited and their warrants issued, like other warrants, to the parties furnishing the supplies or performing the services, after the supplies have been furnished or the services performed. Concerning other state institutions the laws are plain enough and the Secretary of State is required by law to audit the accounts after they have been approved by the Asylum board, the reform school board, the blind or mute school board, the Soldiers Home board and various other boards and commissions, and to issue warrants for the various sums found due, and is not authorized to issue warrants before the services have been rendered or the value has been received. The various acts creating and amending the Weston Normal School are conflicting and obscure. The law of 1893 authorized the secretary of State to draw warrants quarterly in favor of the treasurer of the school for one-eight of the \$24,000 appropriated for the years 1893-94. But the Secretary thinks that law

applied only to that appropriation, and the Attorney General agrees with him. Mr. Raley, the Attorney for the Treasurer of the school, who has filed the mandamus suit, agrees with the Secretary and the Attorney-General on this point, and does not claim that the money can be turned over quarterly to the treasurer of the school, but claims that under the of 1893, which appropriates \$12,000 for expenses of the school and \$4,000 for improvements, without specifying any time or manner of payment, other than is provided in any other appropriation, and which act repeals all other acts and parts of acts in conflict therewith authorizes the treasurer of the school to draw the whole \$16,000 two years in advance of the time when it is needed or is to be expended and one year in advance of the levy and collection of the taxes out of which a portion of the appropriation is to be paid. The Attorney General holds that the law does not authorize the Secretary of State to draw a warrant for the whole or any part of this appropriation in favor of the treasurer of this school, but he is bound by the law to issue warrants to persons who have performed service or furnished supplies, on properly verified vouchers, after and not before the amounts have been found due. About \$1,600 of the \$16,000 has already been paid in this way and the whole amount can be drawn as fast as it is needed. It is not money to run the school that the regents want but it is money to put in a bank for the convenience and benefit of private parties that they are demanding.

It would be much less trouble for the Secretary of State to draw one warrant now for the whole amount than to examine hundreds of accounts during two years, if he could do so according to law but he cannot do so after having asked the opinion of the Attorney General and received a negative reply. He did not ask the opinion of the Attorney-General in the Eddy case and decided to refuse to issue the warrant before the Attorney General had given his opinion to the Governor.—Eugene State Journal.

Rheumatism

Is a symptom of disease of the kidneys. It will certainly be relieved by Parks Sure Cure. That headache, backache and tired feeling come from the same cause. Ask for Parks' Sure Cure for the liver and kidneys price \$1.00, sold by Lunn & Brooks. 19-4w

For All Classes. The New York Racket has just received a full line of men's, boys and youths clothing and overcoats of any size, for long men and short, heavy men and light, of good quality, direct from one of the best wholesale clothing houses in Chicago. Our clothing are all good standard goods and are marked to sell at our usual close profits. Call and see them. 27-d3-w1

"New today" and "Want Ads," five lines in DAILY or WEEKLY JOURNAL for 25 cts.

RIVER NEWS.

The river stands at 8 10ths of a foot above low water. The Modoc will be up Thursday morning with a big load of freight. She goes down at 9 a. m. The Gray Eagle brought up about a hundred hop pickers and left for Portland early this morning.



Fair and beautiful—the woman who keeps at a distance the complexion beautifiers, paints and powders, which soon ruin the face. A healthy glow to the skin, a face without wrinkles, and sparkling eyes, will be yours if you keep the system and the special internal organs in good condition. The young girl, or woman, often grows pale, wrinkled and thin, eats little, everything wastes her, she complains of herself as aching and sore and as sleeping poorly. Often she is troubled with backache, or a tender spine, with a bearing-down weight in the abdomen, or at periods she may be irregular, or suffer extreme pain from functional derangements. Dr. Pierce, chief consulting physician to the Invalids' Hotel and Surgical Institute, of Buffalo, N. Y., in his long and active experience, met many cases of this kind, for which he used a prescription which was found to cure such difficulties permanently in ninety-eight per cent. of all cases. Having proven so successful, Dr. Pierce put his "Favorite Prescription" on the market, and it is to-day sold more largely than any other medicine for the ills of woman. For all functional derangements, displacements, ulceration, inflammation, and the catarrhal drain from the lining membranes of the special internal organs of women, Dr. Pierce's Favorite Prescription restores the origin of the trouble, and corrects it.

Mrs. Mary Cress, of Franklin Co., Ill., writes: "A few years ago I took cold, which resulted in female trouble, and affected my whole system. About a year ago, I took pills, had one or two months; they were very weakening. Had pains in my sides, more frequently in left side; gradually grew worse until, finally, I had to take to bed. I had a bad cough and couldn't rest. I commenced taking your medicine, took it about four months, taking seven bottles of Doctor Pierce's Favorite Prescription and five of his 'Golden Medical Discovery.' My weight has increased, and I feel better and stouter than I have for years."



CASTORIA

for Infants and Children.

MOTHERS, Do You Know that Paregoric, Bateman's Drops, Godfrey's Cordial, many so-called soothing syrups, and most remedies for children are composed of opium or morphine?

Do You Know that opium and morphine are stupefying narcotic poisons?

Do You Know that in most countries druggists are not permitted to sell narcotics without labeling them poisons?

Do You Know that you should not permit any medicine to be given your child when it is needed or is to be expended and one year in advance of the levy and collection of the taxes out of which a portion of the appropriation is to be paid. The Attorney General holds that the law does not authorize the Secretary of State to draw a warrant for the whole or any part of this appropriation in favor of the treasurer of this school, but he is bound by the law to issue warrants to persons who have performed service or furnished supplies, on properly verified vouchers, after and not before the amounts have been found due.

Do You Know that Castoria is a purely vegetable preparation, and that a list of its ingredients is published with every bottle?

Do You Know that Castoria is the prescription of the famous Dr. Samuel P. Fitcher. That it has been in use for nearly thirty years, and that more Castoria is now sold than of all other remedies for children combined?

Do You Know that the Patent Office Department of the United States, and of other countries, have issued exclusive right to Dr. Fitcher and his assigns to use the word "Castoria" and its formula, and that to imitate them is a state prison offense?

Do You Know that one of the reasons for granting this government protection was because Castoria had been proven to be absolutely harmless?

Do You Know that 35 average doses of Castoria are furnished for 35 cents, or one cent a dose?

Do You Know that when possessed of this perfect preparation, your children may be kept well, and that you may have unbroken rest?

Well, these things are worth knowing. They are facts.

The fac-simile signature of *Dr. H. Fitcher* is on every wrapper.

Children Cry for Pitcher's Castoria.

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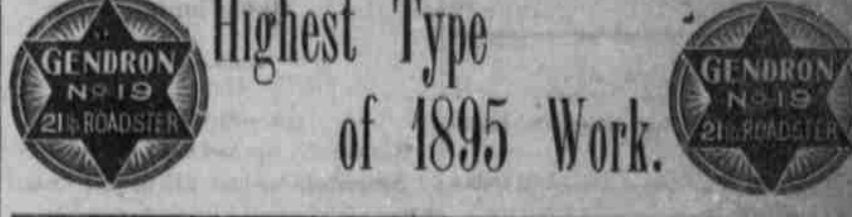
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