

officers and corporations. Your attention is respectfully directed to the balances due by collectors, as shown in Table No. 13, amounting to \$582,118.52, as against \$685,551.06 for the same period last year, or a decrease of \$103,432.54. In this table you will also observe that, with one or two exceptions, those counties having several collectors are further in arrears than those in which the collections are in the hands of one person, and far better results have been obtained where one person alone was responsible for such collections.

Notwithstanding the provisions of the Constitution, many local laws are now upon the statute books allowing discounts and "extending the time for the collection of taxes," other than as authorized by the general law. Such laws are perplexing and cumbersome to this department, and, in my opinion, clearly in violation of Section 33 of Article 3 of the Constitution. All these laws should be repealed and a general Treasury law be enacted for the whole State, experience having demonstrated that this is the safest and most speedy method of collecting the State's revenues.

Believing that the interest of the State demanded a more thorough and personal inspection of the books and accounts of State officers handling public funds, as well as various institutions receiving State aid, than it was possible for me under existing statutes to give; for while large powers are given me under Section 2 of Article 6 of the Constitution, yet I do not construe such statute as conferring upon me sufficient authority to personally examine a State office, such as offices of the Clerk of a Circuit Court or Register of Wills, in order that I might inquire under oath into the condition of the affairs of such offices, their method of doing business, how the moneys received by them are expended or applied, and whether or not they are complying with the several provisions of law. Besides, to make such examinations throughout the State by the Comptroller himself, would be a physical impossibility.

The Legislature of Maryland at every session appropriated thousands of dollars to various charitable, State and reformatory institutions, many of which, indeed most of which, are not required to make any report of moneys so appropriated. The only examination to which they are subject is by a committee from the Legislature, and that not very thorough. These institutions should, in my opinion, be subject to a very thorough examination, the result of which should be reported in detail to the *Comptroller*, in order that he may intelligently advise the Legislature of the wisdom of such appropriations.

That a rigid and careful examination should be made