

BUDGET SYSTEM.

Permit me again to refer to my report for the fiscal year 1914, as made to his Excellency Phillips L. Goldsborough.

“In my judgment, the time has now arrived in the financial affairs of this State where a different mode or system ought to be inaugurated in dealing with appropriations. The present method is antiquated and unbusinesslike and woefully lacking in any system whatever, and to this cause, more than any other, do I attribute our present embarrassment. Our appropriation bills and omnibus bills are generally passed about the last days of the session, when the Finance Committees are overburdened with work, and they have not sufficient time properly to estimate the total amount of all the appropriations, for I do not believe that the Legislature, with their eyes fully opened to the subject, would deliberately make appropriations for the two fiscal years intervening from the meeting of one Legislature to another so largely in excess of the revenues of the State applicable to the payment of such appropriations.

“We have now upon the statute books Acts of Assembly carrying appropriations under which they are now paid that were enacted more than a century ago, and in recent years this custom of securing appropriations of this character by inserting after the amount of the appropriations the word “annually” has grown apace. These appropriations remain as such until repealed, which is seldom the case, and therefore are not passed upon by the the succeeding Legislature. At each session of the General Assembly new Acts of a similar character are passed, thereby increasing the burden upon the Treasury. In the limited time of the session, and especially owing to the physical as well as mental strain to which the members of the Finance and Ways and Means Committees are subjected, it is impossible for them to give such matters the attention they so well deserve and should receive.

“I am equally of the opinion that all special Acts carrying appropriations should be absolutely repealed, their future enactment prohibited, and that all future appropriations by the State should be covered in two bills, one for each of the fiscal years; and, further, that a Constitutional Amendment should be passed