

tion Bill that permits the shifting of employees from one Department to another, when one Department might be particularly busy and the other not in its busy season.

Your attention is called to the fact that this office carries on its books accounts for taxes due by corporations out of business for some time, but these accounts cannot be eliminated from our books except by forfeiting the charters of such corporations for non-payment of taxes. As an illustration, a corporation is chartered in the early part of the year 1923, and before the end of that year becomes insolvent and ceases business without any formality as to dissolution. An assessment is made about the middle of 1924 for taxes as of January 1st, 1924, (sometimes a year after the corporation has become non-existent.) We must charge the Company with 1924 taxes and also 1925 and 1926 taxes, because under the laws in effect at this time, we cannot take steps to forfeit the charters of such corporations until after January 1st, 1927, or nearly four years after it was incorporated. We recommend that the law in this case be changed so that the Comptroller shall certify to the Governor, on or after January 1st of each year, the names of corporations which have not paid taxes assessed for the previous calendar year. This change would not only remove "dead wood" from our books and save the State Tax Commission and our office useless labor, but it would insure the prompt payment of taxes by operating corporations.

A suggestion that has been made in the past, in fact made before the reorganization of State Departments was contemplated, is much in order now, and I recommend that it be given consideration. It has to do with supervising the purchase of supplies for the State, to require the approval of proposed expenditures before the State is obligated for them—in other words, to have one of the executive officers of the State pass upon the necessity of the proposed expenditures and limit expenditures to supplies, etc., necessary to the proper operation of institutions, departments, etc. This supervision would have no bearing on the workings of the Central Purchasing Bureau and would not apply to usual expenditures, but only to what might be termed unusual expenditures. It would not interfere with construction authorized by bond issues, except that the funds provided by bond issues would be used only for the work outlined in the law. At the present time the State Comptroller's authority does not extend beyond seeing that the amount appropriated is not exceeded and that vouchers for expenditures be submitted to him as evidence that the State has been obligated for the payment of the appropriations.