

economy shown by the General Assembly in the conduct of its business should impress every official of the State with the necessity of conducting the various offices, boards and commissions with the greatest economy, always having in mind efficiency as the most desirable element of public service.

#### REPORTS AND SYSTEMATIZED BOOKKEEPING.

I have requested the various boards and commissions of the State to furnish this office with a schedule of their receipts and expenditures and submitted to them a form for this purpose. I am pleased to say that many of them responded promptly, giving the information requested. These statements will be found as an addenda to my report. My purpose in asking for these was to establish a custom whereby the financial matters of the various institutions of the State would eventually be placed, to some extent at least, under the Comptroller's Office, with the idea of making that office more efficient and more potent in State economies.

Chapter 587 of the Acts of 1916 prepares the way for the placing of all State institutions upon the most economical and efficient basis. Under this Act, the Board of Public Works may establish a uniform system of bookkeeping for the various classes of State institutions, and I am pleased to report that they have already taken up this work and are carrying it forward. The benefit of this system of bookkeeping and reporting to the office of the Comptroller will be to give an accurate cost-sheet of the work done by State institutions. To illustrate: If one hospital were clothing its inmates cheaper than another, or furnishing their food cheaper, it will be apparent in the reports and the best system in use will be adopted in every institution. This is a simple matter, but one of very great importance.

The same statute also provides that the State Auditor shall make an examination of the books, accounts and reports of all Clerks of Courts, Registers of Wills, Sheriffs, State's Attorneys, and all Collectors of State Taxes, and that the Board of Public Works may require said officials to adopt a uniform system of accounting, or to make such form of report as said Board may advise and prescribe. These matters are now being worked out and when fully established, I am sure, will be a