work of his department. He makes several suggestions which we recommend for your consideration.

I wish to say that the co-operation existing between the various departments which make up the Division of Financial Review and Control is greatly improved over previous years.

Decided steps have been made and at the present time the system is practically complete whereby all departments, commissions, etc., are turning into us the gross receipts of their department, and we are able, I am pleased to say, to report a practically complete account of all receipts from State activities, and disbursements are made in accordance with budget regulations. All the departments, ets., are aiding us materially in the perfection of this system.

I feel that I should renew the statement made in previous reports to the effect that there is needed a fireproof vault of sufficient size to accommodate the valuable records of the Comptroller's Office so that there could be no possibility of any of the records being destroyed or mutilated in case of fire or accident.

Respectfully submitted,

WM. S. GORDY, JR., Comptroller.