

be 1,150 inmates, and the per capita cost will be \$312.00 in 1942 and \$310.00 in 1943.

Penal Farm—This institution is rapidly nearing completion and will be ready for occupancy by the beginning of the next fiscal year. The fact that it was built with prison labor not only has effected a considerable saving for the State, but also has given employment to about 350 inmates during the course of construction.

It is planned to commit to this institution younger offenders, with the hope through proper training and vocational instruction, many of them will be better fitted for employment upon their release.

The cost of construction has been provided from the Bond Issues, and consequently has not appeared in previous budgets. The institution will be practically completed by the beginning of the next biennium. Consequently, the cost of maintenance appears in the General Funds Budget for the first time, and to that extent represents a new charge against General Funds, since, as you know, Debt Service on bonds is a charge against special funds, derived from a tax on real property.

The buildings will provide for the accomodation of 900 prisoners. Provision is being made in the budget for vocational instruction and for the necessary personnel. The total appropriation is \$222,385.00 and the per capita cost, \$347.00. It is necessary to provide in the Bond Issue \$75,000.00 for furnishings, equipment and completion of the buildings.

DIVISION OF PAROLE AND PROBATION

There is an increase in this budget of \$2,900.00, and provision is made for the employment of an additional parole officer and necessary travel. This will enable the Commissioner to exercise better supervision over the parolees.

STATE COMPTROLLER

The increase in the State Comptroller's budget in 1942 amounts to \$11,720.00 over 1941. In 1943, this increase is less by \$5,850.00. This increase is to provide several additional employees for a more rigid and complete enforcement of the income tax law.

DEPARTMENT OF BUDGET AND PROCUREMENT

This department was created in the General Assembly of 1939 and no additional funds were made available to it. In order to carry out the provisions and intent of the law, it is necessary to make provision for a principal account clerk in the budget Bureau in connection with budget control.

The work of the Purchasing Bureau has considerably increased, due principally to the necessity for purchasing supplies for several State Agencies not heretofore budgeted, including Morgan State College, the Women's Prison, and to an expansion of State Use Industries for which this Department not only buys all the raw materials, but disposes of their output. To handle this additional work, an assistant buyer and principal clerk are necessary. Provision