

in the bank, he then approves the voucher and sends it over to the state treasurer for payment.

That pre-checking on the actual outgo of the money before it is paid by the treasurer is, the minority submits, a highly important function of the state treasurer, and under the present setup of the law, the state comptroller also supervises the auditing of the accounts of the departments in the state government.

The auditor, of course, is appointed by the governor. The law provides that he shall report to the comptroller, and the comptroller shall supervise his work. One of the most important functions, of course, of the comptroller has been to sit on and be a member of the Board of Public Works. We submit that that function is extremely important; the Board of Public Works that we have heard so much about today is the most important board in the State and is the last check on whether or not the state's money or any programs authorized by the legislature are to be committed, contracts given in accordance with the law. Now, I submit there may have been some loose thinking as to the governor's program, his ability to put over a program. That is not a matter for the Board of Public Works. When a governor comes in or at any time during his term, he must submit any program that he desires to have inaugurated to the legislature in the shape of requested legislation. The legislature determines whether or not any projected program of the governor is to be approved by the passing of a bill in the legislature and indeed by the provision of funds suggested in the government budget. It is not the Board of Public Works that determines what is to become of the governor's program. The function of the Board of Public Works is to pass on the actual expenditure of the money and the matter of accepting the proper bids and whether or not to sell this piece of land at this price or at a higher price and whether to purchase any given piece of land—engaging at least in all those functions. I reiterate that the Board of Public Works does not and is not in a position to hamstring or hobble any function or any program that the governor has succeeded in getting passed by the legislature.

In addition to the functions that we have been talking about, the state comptroller exercises two other functions, neither one of which is administrative. The comptroller, when he makes regulations for the divisions in his office, Sales Tax, Commissions Tax, Income Tax and the rest, is exercising

a delegated legislative product, a power delegated him by the legislature.

Likewise, when the governor or his designee in his office holds hearings on the questions that are very often raised as to the application of any tax imposed by the legislature or questions the applicability to him of any such tax, the comptroller or his designee must make findings of fact and on those facts determine whether the taxpayer is liable to pay the tax in question. In doing that, in performing that function, the comptroller performs a quasi-judicial power, just the same as any quasi-judicial board of the State. For instance, the Maryland Tax Court performs a quasi-judicial power so that the state comptroller is not confined to administrative powers; he also performs those delegated legislative powers and quasi-judicial powers.

I submit, and I think it is fair to say that the majority, both in their arguments here and in their Report and Memorandum have dealt in generalities as to the manner in which the existence of an independent state comptroller or indeed the functioning of the Board of Public Works has placed hobbles on the government, and has reduced the governor's administrative powers. I have not heard of specific instances of any such reduction in the power of the governor. You all heard a great many generalities but nothing specific. The minority feels that this plan which has been in existence so long entailing an independent comptroller to handle the money of the State, to collect it, to see that it is safely kept and to manage it has been one of the best collectors we have had.

Indeed, the governor would not be able, would not have the time to give the close supervision on the collection of the money and the management of it that an independent comptroller does.

When the matter came up in New York in connection with the recent Constitutional Convention *The New York Times* in an editorial came out in favor of keeping the chief fiscal officer elected, saying it is a good thing to keep the chief fiscal officer and comptroller independent. As a matter of fact, the *Baltimore News American* has taken the same stand, that the state comptroller or chief fiscal officer, and the attorney general should be elected by the people; that that right to elect those high offices should not be withdrawn from the people.

As may have been said, forty-two states in this country elect their chief fiscal officer, no matter what he is called. Forty-