

## Alcoholic Beverage Division:

W. Clinton McSherry.....	Frederick
L. Franklin Purnell.....	Ocean City
Charles L. Schanberger.....	Pikesville
Clarence A. Wolf.....	Baltimore
William C. McDermott.....	Cumberland
G. Murray Phillips.....	Salisbury
Frank P. Clark.....	Silver Spring
Arthur Biggs.....	Baltimore
Floyd Larmore.....	Baltimore
J. Kensett Pyles.....	Annapolis
Eleanor H. Fooks.....	Annapolis
Anna Douglas Valk.....	Annapolis
Augusta Melvin.....	Annapolis
Kenneth Fooks.....	Preston

## Emergency Gross Receipts Tax Division:

Daniel L. Clayland, 3rd, Director.....	Baltimore
Bessie S. Myers, Secretary.....	Annapolis

## Messenger:

J. Phillip Beall.....	Annapolis
-----------------------	-----------

The Comptroller is elected by the people for a term of four years from the third Monday in January next ensuing his election. The Comptroller appoints all officers in his own office.

The Comptroller is the head of the Division of Financial Review of the Finance Department. He is directed to exercise supervision and direction over the State Auditor, the State Bank Commissioner, the State Insurance Department, the State Tax Commission and the Central Purchasing Bureau.

The Comptroller shall have the general superintendence of the fiscal affairs of the State; he shall digest and prepare plans for the improvement and management of the revenue, and for the support of the public credit; prepare and report estimates of the revenue and expenditures of the State; superintend and enforce the prompt collection of all taxes and revenue; adjust and settle, on terms prescribed by law, with delinquent collectors and receivers of taxes and State revenue; preserve all public accounts; decide on the forms of keeping and stating accounts; grant, under regulations, prescribed by law, all warrants for money to be paid out of the Treasury, in pursuance of appropriations by law, and countersign all checks drawn by the Treasurer upon any bank or banks, in which the moneys of the State may, from time to time, be deposited; prescribe the formalities of the transfer of stock, or other evidence of the State debt, and countersign the same, without which such evidence shall not be valid; he shall make to the General Assembly full reports of all his proceedings, and of the state of the treasury department, within ten days after the commencement of each session; and perform such other duties as shall be prescribed by law.

An Act of the General Assembly of 1929 providing for a change in the Constitution which would permit the Comptroller to appoint deputies with authority to sign warrants and countersign checks was approved at the November, 1930, election. This authority makes possible the direct payment of all obligations of the State by the State Treasury Department and gives the central accounting office of the State an opportunity to pass upon all vouchers before payment. It had not been possible to provide for direct payment of all vouchers because of the impossibility of one man, the Comptroller, being able to sign all the warrants and checks which would be necessary if this plan were put into effect. A similar provision was approved for the State Treasurer's Office so that the State Treasurer will be authorized to appoint a deputy, or deputies, to sign checks in payment of State obligations.