

ing Fund of \$300,000.00. An Accounting system has been developed by means of which, through debit and credit entries, funds are transferred from budget appropriations of Using Agencies to reimburse the Revolving Fund. Supplies are withdrawn from the warehouse with a consequent lessening in the amount of clerical labor on the part of the Using Agencies in the payment of invoices. Monthly meetings are held with the Superintendents of the various State Institutions and other State Agencies, at which time samples are examined and contracts awarded.

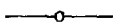
Publications: *Fiscal Digest*, 1947-1948, 1948-1949

*The Budget of the State of Maryland 1948-1949*, 1946

	1948	1949
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Appropriations: .....	\$143,478	\$145,138
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Staff: 37.



### MARYLAND COMMISSION ON UNIFORM ACCOUNTS

Chairman: James J. Lacy, Comptroller of the Treasury  
 Daniel L. Clayland, III, State Auditor; Michael J. Pott-  
 hast, Deputy State Auditor; Herbert Fallin, Budget Director  
 of Baltimore City; Herbert L. Langrall, C.P.A.; Charles W.  
 Hatter, C.P.A.; Christian H. Kahl, President Board of County  
 Commissioners, Baltimore County; William F. Messick  
 President Board of County Commissioners, Wicomico County;  
 J. Edward Helbig, President Board of County Commissioners,  
 Garrett County.

Joseph O'C. McCusker, Secretary.

Benjamin Steven Schilling, Jr., Director of Field Survey

308 Keyser Building, Baltimore 2

Telephone: Plaza 4620

The Maryland Commission on Uniform Accounts was created by the General Assembly in 1947. The Commission is composed of the Comptroller of the Treasury, the State Auditor, the Deputy State Auditor, the Director of the Budget of Baltimore City, two persons nominated by the Maryland Association of Certified Public Accountants, and three County Commissioners appointed by the Governor from a list of nominees submitted by the Boards of County Commissioners of the several counties.

The Commission is presently engaged in a survey of the accounting forms and reports used by the various counties, incorporated cities or towns, and local taxing districts. It is the duty of the Commission to establish, by October 1, 1948, a system of accounting which shall be uniform for each county of the same class and for incorporated cities or towns, and taxing districts of the same grade. The Commission shall design and designate the systems and forms to be used. A uniform system of financial reporting for each county, incorporated city or town or local taxing district shall also be established by the Commission previous to October 1, 1948. Each County, incorporated city or town, or local taxing district shall adopt such forms and systems designed for it as soon as practical after January 1, 1950. Failure to do so will mean the loss of State funds, grants, or State aid which the local unit may be entitled to receive by law. The Act also provides for the filing of an annual report with the Comptroller and the Director of the Fiscal Research Bureau; and it