

protested, and the board was caught in the middle. First the board referred the matter to the U.S. War Department and then to the state attorney general. Finally it approved the proposal.⁷⁴

In 1894 the General Assembly decided that railroad cars should no longer be heated by stoves, deeming them unsafe. It therefore passed a law prohibiting that practice after 1 July of that year. The legislature also recognized, however, that there was no way in which the railroads could comply with the law; all of the cars could not be converted to alternative heating systems by the deadline. So it passed another law, at the same session, that authorized the Board of Public Works to exempt individual cars—i.e., to grant an extension of time—if satisfied that it was impractical for a railroad to equip all its cars by the 1 July date. The board took the matter up in December 1894—there apparently being no real problem until winter—and quickly granted, in blanket fashion, every request.⁷⁵

In 1902 the legislature created the position of state auditor and charged him generally with examining the books and accounts of all state officers and the clerks of courts, registers of wills, sheriffs, and state's attorneys. The state auditor, as noted earlier, was to be appointed by the governor, comptroller, and treasurer, acting jointly, and he could be removed by them as well notwithstanding his two-year term.⁷⁶

The act directed the state auditor to make recommendations "as to changes in the conduct of such offices and in the method of keeping the books and accounts in the offices examined by him." More significant, it authorized the Board of Public Works, if it approved those recommendations, to "pass an order directing all officers accounting to the Comptroller to adopt and follow such method of conducting their offices, or of keeping their books and accounts." Though couched in rather broad language, the act in effect gave the board the power to "prescribe the systems of accounting and book-keeping" for the offices mentioned.⁷⁷ This power was enlarged in 1916, when the General Assembly not only extended the jurisdiction of the state auditor to include all state offices, departments, boards, commissions, or institutions, "as the Board of Public Works may direct," but also empowered the board to prescribe a uniform fiscal year for all state officials and agencies (and all institutions receiving state aid) and to direct that such officials, agencies, and institutions keep their books in accordance therewith. The board retained its authority under these acts until 1922, when as part of the overall executive reorganization enacted that year it was transferred to the comptroller.⁷⁸ It now rests with the legislative auditor, an appointee of the General Assembly.

In 1904 the legislature imposed a whole new area of responsibility on the board—one that, over time, was to mushroom into a major undertaking—the control of purchasing. It started with stationery and routine office supplies.

In the first act the General Assembly authorized the Board of Public Works to purchase, through competitive bidding, all stationery, record books, and office supplies

74. *Ibid.*, 17 October, 20, 27 November 1907, 1:377-83, 384-92, 393-96.

75. Acts of 1894, chs. 10, 269; BPW Minutes, 24 December 1894, vol. 1883-1905, p. 221.

76. Acts of 1902, ch. 257.

77. *Ibid.* See also 1 *Annual Report and Official Opinions of the Attorney General of Maryland* 113, 114 (1916) (hereafter *Op. Att'y Gen.*).

78. Acts of 1916, ch. 587; 1922, ch. 29.