and summer of 1937 it examined detailed reports showing receipts to and disbursements from the fund, the numbers of persons employed, salaries paid, and other relevant matters.39

While all of this was happening the board had, of course, to discharge the other duties it had accumulated over the years as well. The minutes continue to reflect consideration of bond sales, construction projects, other public contracts, occasional efforts to dispose of the Northern Central Annuity, the purchase, lease, and disposition of state property (including permission for various agencies to charge off uncollectible accounts receivable), 40 and the placement of insurance on state property.

The board's authority over the placement of insurance was, at best, tenuous. At some point during the early 1920s it had concluded that that function should be centralized in one office and designated the treasurer to handle it, although no formal resolution to that effect appears anywhere. The only reference to such a decision occurs in a letter from Governor Ritchie to the attorney general. When in 1923 the Board of Managers of the Maryland Training School for Boys raised a question about the authority of the Board of Public Works in the matter, the attorney general gingerly opined that the board's delegation of insurance placement to the treasurer (necessitating a transfer of funds appropriated for insurance from the agency to the treasurer) had no binding effect, but was instead "in the nature of a request" that the agencies cooperate.41

The records seem to indicate only partial compliance. As late as 1939 some insurance on state vehicles was still being placed by the agencies to which the vehicles were assigned. The treasurer apparently placed the basic fire and theft insurance under a fleet policy, but some of the agencies purchased, separately, policies of liability insurance. In May 1939 the board directed the treasurer to look into consolidating liability insurance under one fleet policy.<sup>42</sup>

One agency that proved recalcitrant was the State Roads Commission. In April 1936 the treasurer complained that the commission refused to turn over information relating to insurance on property—mostly bridges—under its jurisdiction and that the dispute had been noticed and commented on by the press. The board agreed that the treasurer should handle the insurance, and the governor wrote to the commission insisting that the treasurer's authority in the matter be recognized. Still the commission demurred, and the controversy dragged on for more than a year. Finally, in an unpublished opinion the attorney general told the commission that since the property in question was state property, the board had ultimate authority over it and could direct the placement of insurance.43

One final new duty—a rather unusual one—came to the Board of Public Works in 1935. The General Assembly enacted a law requiring the chief financial officer of every county, municipality, special district, or other political subdivision permitted to incur any debt redeemable from the proceeds of any general or special tax to file with the board, at least annually, a comprehensive statement of its financial condition. The statement had to show the subdivision's assessable property, bonded indebtedness, sinking funds, tax levies, population, and any other financial information desired by the board. The law also required that the board examine those statements, which its minutes reveal it occasionally did.44

<sup>39.</sup> Acts of 1937, ch. 314; BPW Minutes, 7 April, 23 June 1937, 5:1-9, 16-17.
40. See 45 Op. Att'y Gen. 107 (1960), where the attorney general concluded that the charge-off of bad debts was a disposition of state property requiring board approval. Compare 45 Op. Att'y Gen. 232 (1960), adopting a different rule for the University of Maryland.

<sup>41.</sup> See 8 Op. Att'y Gen. 179, 180 (1923).
42. BPW Minutes, 15 May 1939, 5:251.
43. Ibid., 1 July, 18 September 1935, 1 April 1936, 4:61-62, 117-20, 279-80, 294. The first clear statutory authority of the treasurer to handle insurance on state property came in 1973. See Acts of 1973, ch. 403.
44. Acts of 1935, ch. 355. See, for example, BPW Minutes, 1 July 1935, 4:72.