

far into the present fiscal year for the Treasury officials to say the State has reached that position of liberal donations beyond which it is not safe to go. Indeed, in my judgment, retrenchment should begin. In view of these facts, how, therefore, can any of the present revenues be diverted from the State Treasury?

A radical departure, in my opinion, should be made by the Legislature in making appropriations. At present thousands of dollars each year are drawn from the Treasury under Acts of Assembly which have been in force continually for a long period of time, some running back as far as one hundred and nine years. Many institutions or commissions have special appropriations passed at different sessions, in which after the amount of the appropriation is given there is inserted the words "annually appropriated." Of course these appropriations then become standing ones, and are therefore not passed upon by the succeeding Legislatures, the result being that many of the institutions, boards or commissions have several different appropriations, it being difficult in the time given for a legislative session amid the various other onerous duties imposed upon its members for them to ascertain the exact amount really appropriated. And again. If an appropriation is made and only a part disbursed during the year, the balance is carried down on the books of the Treasury into the next fiscal year. In my judgment all standing, special or continuous appropriations should be repealed so that the merits of every branch of the State's service, appropriations of every kind, public or private, should be passed upon by each Legislature. There should be one bill for each fiscal year, which bill should carry every dollar of demands upon the Treasury for that period. As it now exists, where special bills carrying appropriations are being passed by each Legislature, it is absolutely impossible for this department or even your Honorable Bodies to ascertain the extent of those appropriations until after the Legislature shall have adjourned. If all appropriations were covered in one bill for each year, with unexpended balances reverting, the revenues of the State being easily ascertainable, the expenditures or budget could and should always be made, upon this basis.

In presenting this, my last report, it is a source of gratification and pleasure to be succeeded by my predecessor, Hon. J. W.