

close of the fiscal year by carrying same into the next fiscal year. Under an opinion given this Department by the Attorney-General and in which I fully concur, it was held that every officer as above mentioned must pay into the State Treasury at the close of each year whatever sums of money he may have on hand over and above his salary and necessary expenses. In pursuance of said opinion, and what I conceive to be the plain mandate of the Constitution, I have caused suit to be entered against such delinquent and am therefore awaiting a judicial construction of the law.

#### CONCLUSION.

Called to assume the responsible duties of Comptroller on August 2nd, last, by appointment from His Excellency, Austin L. Crothers, Governor, occasioned by the sad demise of my life-long friend, Senator William B. Clagett, I have endeavored to familiarize myself with the important trust reposed.

It has been my pleasure to direct your attention to the most salient features of the financial matters of the State, nevertheless many have necessarily been omitted. The splendid showing herein made has been consummated only through the conscientious work of the various Departments of the State. The freedom with which the Executive power of the government was exercised in vetoing large and unnecessary appropriations has been one of the chief factors towards making the splendid record herein recorded. The demands upon the State Treasury are constantly increasing, especially for the care and maintenance of the insane and feeble minded, for its hospitals, schools, etc. I know of no higher obligation upon the State than these objects but in doing so, due care should be exercised, and I am sure will be, that future appropriations for these and other causes shall not exceed our revenues.

In closing permit me to call your attention to the matter of legislative expenses. For several sessions past the expenses of the General Assembly have nearly reached the \$200,000 mark. These expenses can and should be materially reduced and I earnestly invoke your aid towards this desirable end.

My short experience and observation satisfies me that the very large salary list which I have had to pay monthly, or to allow to