

to reduce or eliminate any item or items which, after investigation by them, may be deemed an unnecessary expenditure, and that only such expenditures as are approved by the Board of Control and Review shall be allowed for payment by the Comptroller of the Treasury of the State of Maryland, and that a certified copy of the requisitions approved by said Board shall accompany all bills presented by any Board, Commission, or Body to the Comptroller of the Treasury of Maryland, before he shall cause a warrant to be issued from his office for the payment of the expenses of said Boards, Commissions or Bodies.

It is apparent that in order to make the Budget System of the State really effective that there should be a Board of Control and Review, whose duty it is, in advance, to pass upon all expenditures which are to be made by the various Boards, Commissions or Bodies of the State, to the end that all tendency to extravagance or unnecessary expenditures may be prevented. This will be accomplished, provided the requisition for the expenditures are made the month preceding the time in which the debts are to be contracted.

No matter how carefully the estimates may be made of appropriations necessary to the Boards and Commissions of the State, they cannot be made accurately; but where the expenses are controlled in advance, as they will be under the plan suggested, any excess of appropriation over and above the actual needs of such Boards and Commissions will be saved and revert to the general Treasury at the end of each fiscal year.

HOSPITALS, HOMES AND ASYLUMS OWNED AND OPERATED BY THE STATE.

Under existing conditions, the General Assembly of Maryland has made appropriations for the use of Hospitals, Asylums and Homes, owned and conducted by the State. There are other sources of revenue, or income to these institutions; namely, amounts paid into them by the various counties of the State. A third source of revenue is amounts received from private individuals for the care of the infirm and afflicted. A fourth source of revenue is the value of products received from the farms connected with some of these institutions. I respectfully suggest to your Honorable Body that the following plan be adopted for the future: That the State make a flat appropriation based upon a per capita allowance of the average population during the past two years for every institution of the State, and that revenues of