

mind is that efficient government and economical government are not incompatible. Efficiency is the most desirable thing in government, economy one of the most necessary. It is thoroughly practical to determine the proper cost of efficient government, and for that purpose I have made a very careful comparison of the cost of government in the various States of the Union. It is, so far as I am aware, the first time that a comparison of this kind has been made by any State official. The tables which I have used do not all belong to the same year, because the reports of many State Auditors and Comptrollers are made under different circumstances and at different times. It is therefore impossible to have the cost data for the same time in each State. The accounting system of the various States differs measurably, and the analysis of the reports requires the closest study and scrutiny. I have tried to give the work the attention which it deserves, and I believe that it will furnish to the people of Maryland information which will be of much value. I hope the work which I have begun may be taken up in other States, and that the result in the near future may be a uniform system of accounting in all the States of the Union; that all reports may be uniform, and that the same terminology may be used, so that like expenditures may thus be easily compared. If a concerted effort is made by the various States along this line, the taxpayer and those who bear the cost of government can always recognize the efficient and capable public servant, because of the service he renders, and of its cost to the people.

In presenting the Table "M," which gives a summary of the cost of government in those departments in which a comparison can be made, I do not do so stating it to be an absolutely accurate cost of government, but as near perfect and as near accurate as can be made from the data obtainable in the reports made by the Auditors and Comptrollers of the various States of the Union. I can say that it is at least a careful study of comparison of costs in different States. Its chief value will be in the effort made to establish the idea in the minds of those interested, that an accurate cost of government can be established.

The United States Bureau of the Census in Washington, for the past few years, has been making an effort to present the costs of government of the various States. It is a work of great importance, and is being capably handled; and it is possible that through this Bureau a plan may be evolved for uniform reports from all the States of the Union. I know of nothing in government more important than to try to determine what it should