

2.

The Finance Department.

An. Code, 1924, sec. 88. 1922, ch. 29 (p. 46).

131. The Finance Department is hereby established. It shall comprise the Treasury Department, as created by the Constitution, and perform such additional functions as are herein prescribed. The heads of this Department shall be the Comptroller and the Treasurer, exercising, respectively, the rights, powers, duties, obligations and functions now or herein or hereafter conferred upon them, respectively, by the Constitution and laws of the State.

As to the comptroller, see art. 19.

As to the state treasurer, see art. 95.

An. Code, 1924, sec. 89. 1922, ch. 29 (p. 46).

132. The Finance Department shall embrace three Divisions, namely, (1) the Division of Financial Review and Control, (2) the Division of Deposit and Disbursement and (3) the Board of Public Works.

An. Code, 1924, sec. 90. 1922, ch. 29 (p. 46).

133. The head of the Division of Financial Review and Control shall be the Comptroller, who, in addition to the rights, powers, duties, obligations and function conferred upon him by law as aforesaid, shall also have and exercise supervision and direction over the officers and governmental agencies herein mentioned and assigned to this Division.

An. Code, 1924, sec. 91. 1922, ch. 29 (p. 51).

134. The State Tax Commission, constituted and organized as at present, shall be assigned to the Division of Financial Review and Control, and, with respect to its administrative as distinguished from its judicial or semi-judicial functions, shall be under the supervision and direction of the Comptroller, and shall have and exercise all the rights, powers, duties, obligations and functions conferred upon it by law.

As to the state tax commission, see art. 81, sec. 167, *et seq.*

An. Code, 1924, sec. 93. 1922, ch. 29 (p. 52).

135. The head of the Division of Deposit and Disbursement shall be the Treasurer, exercising, as aforesaid, the rights, powers, duties, obligations and functions conferred upon him by law.

An. Code, 1924, sec. 94. 1922, ch. 29 (p. 52).

136. The Board of Public Works, composed of the Governor, the Comptroller and the Treasurer, shall constitute the third Division of the Finance Department, and shall have and exercise the rights, powers, duties, obligations and functions now or hereafter conferred by law.

As to the board of public works, see art. 78A.

An. Code, 1924, sec. 95. 1922, ch. 29 (p. 52).

137. All bills or vouchers for merchandise, materials and supplies of any kind purchased by any of the departments, institutions or other governmental agencies of the State shall be forwarded promptly to the Comptroller, for such audit and review as he may deem necessary, and shall be