

This limitation is fundamental in our judgment for a sound budget system. It has its counterpart in the budget systems of governments most advanced in their fiscal management. It also has its counterpart in the budget systems of a number of American municipalities. As has been pointed out by the Mayor of Baltimore city, one-half the population of the State of Maryland has become accustomed to this system in its municipal affairs and would not think for a moment of going back to the old system.

Such a change, however, as is pledged in the Democratic platform, requires a constitutional amendment in this State.

A mere statutory provision that the Governor or other State officer should submit to the Legislature at the opening of its session, estimates of the revenues and expenditures of the State cannot, in our judgment, produce the reform in State finance which is demanded by the people and voiced in the Democratic platform.

A provision of this character has been, indeed, for a long time in the Maryland Constitution. This is Article VI, Section 2, which imposes upon the Comptroller the duty of preparing and reporting "estimates of the revenue and expenditures of the State." This provision of our State Constitution has not been interpreted as vesting the Comptroller with the power to revise the estimates submitted to him. He has, as a rule, sent to the Legislature estimates of expenditures which have not, at any rate in recent years, controlled the action of the Legislature in making the appropriations.

The attempt has also been made in this State, through the establishment of the Board of State Aid and Charities, to assist the Legislature in its appropriation of the State moneys to the many State-aided private institutions. The Board has done a great deal of painstaking and valuable work. But for one reason or another, the Legislature has not paid sufficient attention to the Board's recommendations to justify us in reaching the conclusion that the purpose of the establishment of the Board has been completely realized. It is still true that the estimates of State money needed by the State-aided institutions have not been subjected to an effective administrative supervision—effective at any rate in the sense that the recommendations of the Board of State Aid and Charities have been persuasive in controlling legislative action.

It may, therefore, be said that the methods already resorted to in this State to place before the Legislature a complete picture of the State's financial resources and needs have not been successful. The present excess of expenditures over receipts, which has resulted in the large accumulated deficit,