

is ample proof of the proposition that the methods of making appropriations now in force are defective.

It will also be noted that the party platform providing for the Commission limited its choice in determining the responsibility for making the final estimates for submission to the Legislature, to the Board of Public Works on the one hand, and to the Governor on the other. We have concluded that this responsibility should be placed upon the Governor. We have felt that to make use of the Board of Public Works as a Budget Commission would have the disadvantage of dissipating personal responsibility for financial propositions, and would also run the risk of not securing party responsibility. For it is by no means certain under the conditions which exist in the State that the political party to which the Governor belonged would be in control also of the Board of Public Works. If such lack of political harmony should exist, the Commission believe that a budget system based upon the Board of Public Works would lose much in effectiveness.

The most difficult problem in connection with the formulation of a budget plan which presented itself to the Commission was the determination of the powers of the Legislature relative to the estimates to be submitted by the Governor to the Legislature. It was recognized that the weakness of all American financial methods, in the Congress of the United States, as well as in the Legislatures of the separate States, was to be found in the practice to which all American legislative bodies are addicted of adding either to the amounts demanded by the administrative departments, or to the items for which appropriations were asked. Under the Baltimore City Charter the City Council may reduce but not increase the estimates adopted by the Board of Estimates. This plan has been eminently successful.

The Commission feels, however, that a broader latitude should be given a legislative body in financial matters than is given the City Council in municipal budget making, provided the latitude so given cannot be used in such a manner as to produce a deficit in the State's finances.

In this decision the Commission follows the suggestion of the Democratic platform that proper provision be made for emergencies or contingencies.

For these reasons the Commission is of the opinion that it is advisable to give the Legislature the power to initiate appropriations for objects for which the Governor has made no estimates. The Commission feels, however, that it is necessary to prevent the recurrence of deficits in the finances of the State, and to fix the responsibility for any derangement