

of the moneys received therefor; and, singular as it may appear, the State possesses no adequate means of testing the accuracy of these accounts, or of protecting the Treasury against such frauds as might be readily perpetrated by dishonest and unfaithful officers. To devise a system which will secure to the State a perfect control over such of her officers as are charged with the receipt of the revenue from licenses, appears to be the object of the first branch of the order of the House of Delegates.

In the opinion of the undersigned, such control can be readily obtained by the passage of a law requiring all licenses issued by the Clerks of the Courts, to be furnished, in blank, from the Treasury Department, countersigned by the Comptroller and delivered to the several Clerks of the Courts, once in each year or oftener, if necessary, in such numbers as may be required. The blank licenses, thus to be furnished, to be adapted to every description, grade and rate of license established by law and to be, also, prepared for fractional parts of the year. The law should further require a receipt to be taken by the Comptroller, from each Clerk, for the number, description, and rate of the licenses delivered to him, charging him with their respective values, and upon the rendition of his semi-annual accounts, crediting him with such as remain on hand and unpaid.

The Clerks should further be required, immediately upon transmitting to the Comptroller their semi-annual accounts, or within a limited time thereafter, to pay to the Treasurer all moneys received by them for licenses during the preceding half year. With this general outline of the plan proposed, the undersigned, has prepared and herewith submits a draft of a bill containing all the details necessary, in his opinion, to secure a just accountability on the part of such officers as are entrusted with the collection of this branch of the public revenue.

The next object of the order of the House has reference to a plan for the prompt collection and return, by all officers of the State whose emoluments, consisting of fees, are limited by the Constitution and whose surplus income, over and above the compensation allowed them by that instrument, is required to be paid into the Treasury. These officers are, the Clerks of the Courts, Registers of Wills, Sheriffs and State's Attorneys. It is presumed that, in addition to the amount of compensation prescribed, the necessary expense incurred by all these officers in conducting the public business, was intended, also, to be allowed, especially as such allowance is provided for by the 40th section of the 3d article of the Constitution in the case of Clerks and Registers of Wills. Such expenses will include Clerks' hire, stationary, record books, and other incidental charges, varying according to the business of each office, and without further experience, impossible to be regulated by any other than an arbitrary and, therefore, unequal standard. Hence, such charges must, for the present be