

STATE OF NEW YORK

SPECIAL REPORT

OF THE

STATE TAX COMMISSION

No. 14

**BUDGETARY METHODS IN NATIONAL AND STATE
GOVERNMENTS**

By

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ALBANY
J. & R. LYON COMPANY, PRINTERS
1936

AUTHOR'S PREFACE

This study was undertaken as an investigation of the problem of balancing budgets, one that first received widespread interest in the United States during the depression. The development of this problem led the writer to seek descriptive surveys of budgetary systems in relation to governmental finances. The existing surveys, where available, did not take into account significant recent developments. Neither did they as a rule emphasize the aspects that the economic crisis was bringing to the foreground.

As a result of this conspicuous gap in American literature on fiscal science the writer endeavored to prepare an analysis of budgetary systems. The report being prepared under the sponsorship of the State of New York, the particular characteristics and background of this State's problem suggested the desirability of studying the systems of the federal government of the United States and of other national jurisdictions, in addition to those of other American states. Budgetary methods in the minor civil divisions were usually found to offer problems of a different character though the magnitude of some city finances in many cases exceeds that of the states in which the urban centers are located.

The descriptive surveys obtained as a result of the writer's efforts to analyze representative national and state budgetary systems form the main subject matter of this report. While a critical approach has been maintained throughout, suggestions for reform are restricted to the American states in general and to New York in particular.

In collecting the information herein presented the writer has endeavored wherever possible to obtain, from local authorities and observers, descriptions of actual practices and accomplishments as well as of legal requirements. Published sources have also been studied towards this end of gaining a knowledge of the working of the methods and procedures prescribed by laws. It has, not, however, been possible to obtain all the desired data regarding actual practices without field surveys of the far-flung jurisdictions and without a scrutiny of documents, forms, records, and reports for which a staff would have been necessary. Therefore, in some jurisdictions, both national and state, the discussion is based almost exclusively on the legal framework of the system. It is of interest to note that the systems are in many instances such that even painstaking observance of the letter and spirit of the law on the part of efficient and sincere officials could not result in adequate performance. It will not be difficult for those interested in the problems of any particular government to supply the missing conclusions that must be based on a comparison of actual and required methods.

In developing his definition of the scope of budgetary systems and in distributing the emphasis among the various aspects of the national and state procedures which are surveyed, the writer has kept in mind the originally conceived problem of balancing budgets. The result has been a favoring of questions linked to public finance. There are two introductory chapters which treat exclusively of the fiscal policies and systems of the American states and which present significant budgetary implications.

There has consequently been a subordination or omission of some features which are commonly stressed in the public law or administrative approaches to budgetary studies. For example, questions of legislative processes or of personnel selection and training are only casually mentioned. As is explained in Chapter XLII, problems dealing with accounting and auditing are not comprehensively discussed in this report, though these topics are traditionally studied as elements of the execution stage of budgetary procedures. The stress on post-voting expenditure revision (Part V; Execution of the Budget Program) is, however, one which is not usually found.

The subordination or omission of any features should not be interpreted as indicative of any lessened significance. As is the case with the problem of accounting techniques, it may be assumed without question that the development of efficient methods is essential for any sound budgetary system.

Conclusions which are drawn in connection with each discussed phase of the budgetary problem point to the fact that only on rare occasions do the American states offer legal frameworks and standards of practice which measure up to levels noted in some national governments. The writer believes that the economic and social incidence of faulty mechanisms and legal bases are such that reform is urgently needed. This report attempts to indicate the direction which the changes in the individual American states should take.

Improvements which can be indicated for New York are not as sorely needed as are those in most other states. Nevertheless there are several specific recommendations made which can profitably be considered in the immediate future. The executive and legislative branches of the State's government as well as the leading fiscal scientists of the community have recently shown that the inadequacies of New York's budgetary system have been fully recognized. The outlook for further improving the already high standards of the State's practices is bright.

Many people have assisted the writer in the preparation of this report. He wishes to express his gratitude to Professor Edwin R. A. Seligman who first directed his attention to public finance. He is indebted to Professor Robert M. Haig for suggesting the topic studied and for supervising the work during its progress. He wishes to acknowledge the invaluable aid rendered by Professor Carl Shoup in reading the manuscript and offering helpful criticisms and suggestions. The members and staff of the New York State Tax Commission and the Director and staff of the Bureau of Research and Statistics have assisted in every way.

Dr. Maria Boggeri, Miss Florence de Haas, Mr. Arthur B. Hersey, Mr. John F. Maloney, Mr. Bernard L. Shimberg, and others contributed generously during the course of this investigation. Many governmental officials and authorities throughout the world have been of assistance in the collection of data. Space limitations prevent a personal acknowledgment to those who aided and it is hoped that they will regard this as an expression of appreciation to each one individually. Finally to R. W. S. and E. S. the writer wishes to acknowledge his thanks for encouraging support.

The author takes full responsibility for all expressions of opinion and for any errors in fact or theory which may appear within this report.

J. W. S.

New York City, May, 1937

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