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By

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and

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Number 11

The Kentucky State Budget
System

By

JAMES W. MARTIN, *Director*

and

VERA BRISCOE, *Research Associate*

Bureau of Business Research



Published by the University of Kentucky Press
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EDITORIAL NOTE

This monograph reports the results of another investigation in the Bureau of Business Research series in financial administration. As in the case of other related publications, the primary purpose is to discover means of improving financial practice, that is, of finding out how limited finances may be used to secure the greatest possible public service. This end should be achieved by direct assistance to state officials and by diffusing more widely among the citizenry a knowledge of the purposes and procedures of financial planning and management. The Bureau hopes that this study will directly aid public officials and employees and give the people of the commonwealth more insight into the operations of their state's agency for fiscal control.

The Bureau initiated this analysis early in 1944. Mr. Martin planned the work and defined its scope. Under his direction Miss Briscoe did the original research and drafted the report. Mr. Martin, with Miss Briscoe's close collaboration, refined the manuscript and prepared it for publication.

The writers are indebted to Mr. Frank D. Peterson, former Director of the Division of Accounts and Control, Kentucky Department of Finance, and now Comptroller of the University of Kentucky, and to Mr. Warren M. Van Hoose, present Director of the Division of Accounts and Control and Assistant Budget Director, Kentucky Department of Finance, both of whom generously supplied information and both of whom offered valuable suggestions after reading a draft of the manuscript.

JAMES W. MARTIN, *Director*
Bureau of Business Research

August, 1945