

**BUDGET MAKING, A HANDBOOK
ON THE FORMS AND PROCEDURE
OF BUDGET MAKING, WITH
SPECIAL REFERENCE TO STATES**

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Budget making, a handbook on the forms and procedure of budget making, with special reference to states by Arthur Eugen Buck

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A HANDBOOK ON THE FORMS AND
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WITH SPECIAL REFERENCE TO STATES

BY

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PREFACE

It is not the purpose of this handbook to discuss the philosophy and theory of the budget, but to present model budget forms and to outline the procedure of budget making in such a way as to be of assistance to those engaged in the actual work of preparing budgets. Although the book is written with special reference to state budget making, it is also applicable to city budget making. Illustrations of the various forms and methods of budget making are drawn from the practices of both state and city governments. It is hoped that the treatment of the subject is such as to make this book of value not only to administrative officers and members of legislative bodies, but also to the general public and students of government.

The outline in Chapter II of all state budget-making authorities and their staff agencies makes this chapter somewhat of a catalogue of facts. Although this was not the intention of the writer, it seemed that the detailed information could not be omitted and at the same time a comprehensive discussion be given of a very important question in budget-making, namely, who should prepare the budget and what assistance is needed. The discussion of the technique of practical budget making begins with Chapter III and extends through Chapter X. Chapters XI and XII are added because of the great importance of proper administrative organization and methods in the carrying out of the budget plan after it has been formulated and adopted.

Valuable suggestions have been received from several persons engaged in actual budget-making work who have read parts or all of the manuscript. The writer is also indebted to his associates of the Bureau of Municipal Research for much helpful advice.

A. E. BUCK

