

THE MOVEMENT FOR BUDGETARY REFORM IN THE STATES

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The movement for budgetary reform in the States by William Franklin Willoughby

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WILLIAM FRANKLIN WILLOUGHBY

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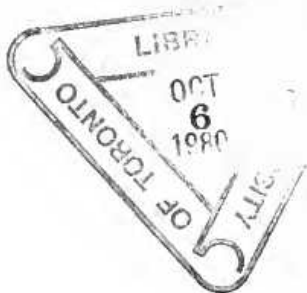
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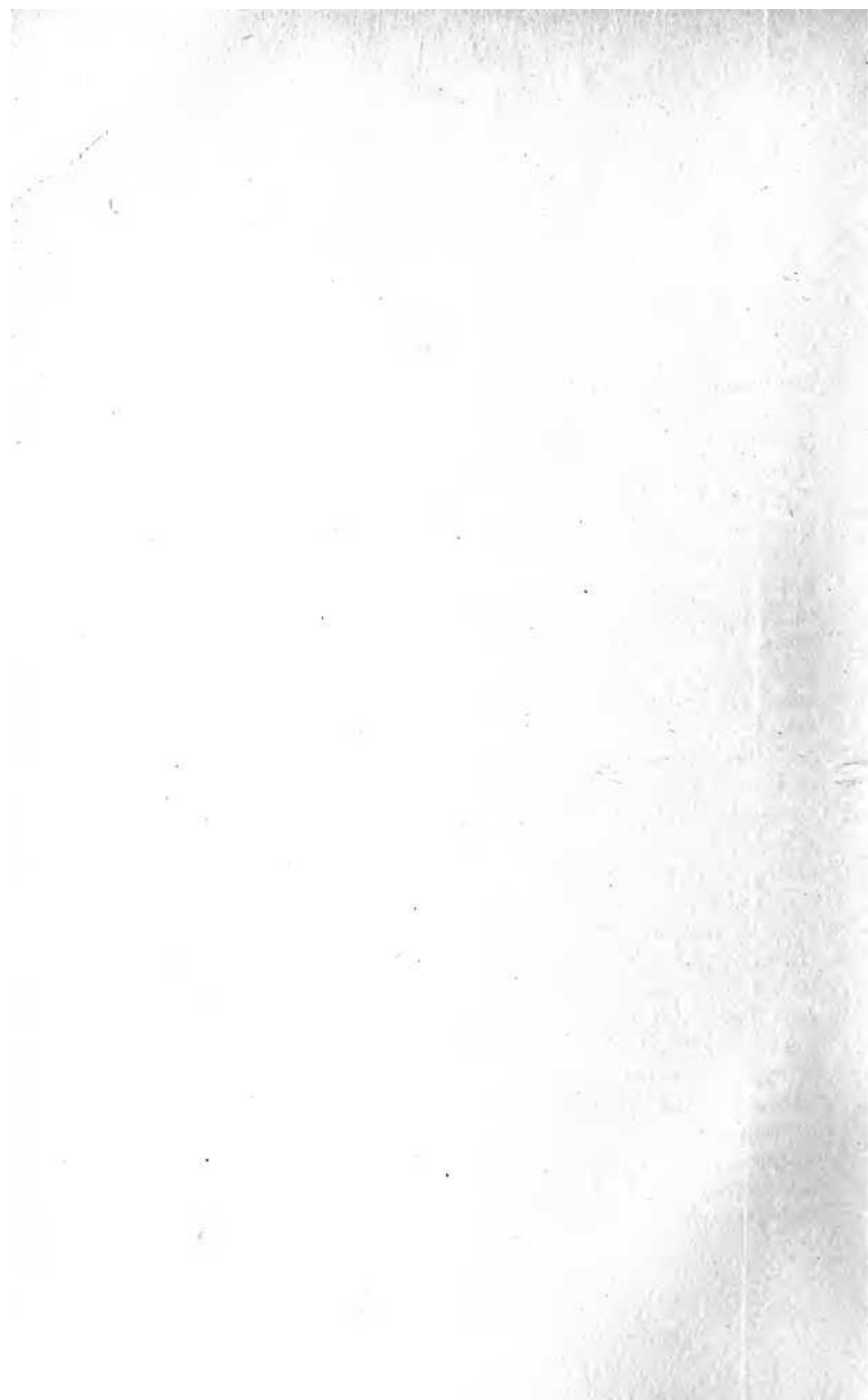
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PREFACE

In our volume on The Problem of a National Budget, the attempt was made to do three things: to present an analysis of the problem of a budget; to trace the history of the movement for budgetary reform in the national government; and to point out certain steps which it is believed should be taken by that government with a view to the introduction of a budgetary system as the basis for the administration of its financial affairs. The present volume has for its purpose to do a somewhat similar work for the state governments. In view of the fact that the problem of a budget has been subjected to detailed analysis in the volume relating to the national government, it is unnecessary to attempt such a work here. The problem is substantially the same in both the national and state governments. Differences exist only in respect to the conditions to be met. These differences will be considered in the introductory chapter of the present volume.

As no statement of the nature and functions of a budget is thus attempted in this volume, it is of great importance that the reader should read the chapter bearing upon this subject contained in our other volume. It is impossible intelligently to consider the progress made by anybody in working out a difficult problem until the terms of that problem are clearly understood. Until one knows what is the problem of a budget, what are its elements, and what are the several steps that have to be taken for its solution, a reading of acts passed affords but little information regarding the progress which the passage of such acts really represents. With such a knowledge, one is in a position where he can at once determine whether the framers of an act have had clearly in mind the nature of the problem they were attempting to meet, and the extent to which their action represents a real advance in the right direction. Furthermore, such frequent reference has been made in the pages that follow, where the attempt is made to evaluate the merits of the steps taken by the

several states looking to the introduction of a budgetary system, to the analysis of the budgetary problem as given in the volume on the national budget that it will be difficult for the reader at times to follow the argument of the writer without some knowledge of its contents.

On the other hand, the present volume contains much that will be of interest to persons who are primarily interested in the budgetary problem as it confronts the national government. The two volumes, in fact, constitute companion volumes which can well be read in conjunction with each other.

W. F. WILLOUGHBY.

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