

**SPECIAL STUDIES IN  
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EVOLUTION OF THE BUDGET  
IN MASSACHUSETTS**

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**LUTHER H. GULICK**

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# Evolution of the Budget in Massachusetts

BY  
LUTHER H. GULICK

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## PREFACE

THIS historical sketch of the development of the budget in Massachusetts is an outgrowth of a brief outline prepared for Representative Joseph E. Warner during the fall of 1917, when the author was the secretary of the Joint Special Committee on Finance and Budget Procedure of the Massachusetts General Court. It is not the purpose of this discussion to prove or disprove any of the current budget dogmas, but solely to record in orderly fashion the long series of events that have led up to the present budget system of Massachusetts. The reformer who looks for immediate and revolutionary changes in the financial methods will find little consolation in the history of Massachusetts. For this very reason, the student of government who believes there is some value in the gradual growth of the habits and forms of government, will see, it is hoped, a justification for this presentation of the evolution of the budget in Massachusetts.

The author has several debts to acknowledge. Representative Benjamin Loring Young<sup>1</sup> has been a most helpful and constructive critic. Mr. Carl A. Raymond, Deputy Supervisor of Administration, and Mr. Louis A. Phillips, Legislative Reference Librarian, have rendered valuable assistance. The acute criticisms of Professor

Thomas Reed Powell and the suggestions and advice of Professor Howard Lee McBain, both of Columbia University, have guided the author in shaping the material of this study. Lest others may be charged with responsibility for statements of fact and of judgment contained in these pages, it is only fair to state that as the author has not in all cases been guided by his counselors, the responsibility is his and his alone.

L. H. G.

NEW YORK,  
March, 1920.

## PREFATORY NOTE

THIS volume is the second in a series of special studies in administration in course of preparation by the Bureau of Municipal Research and Training School for Public Service, as announced in the first volume by Dr. C. C. Maxey, "County Administration — A Study Based Upon a Survey of County Government in the State of Delaware."

Although Mr. Gulick's treatment is for the most part historical, the writing of history has not been his purpose. On the contrary, it is his intention to present for the practical administrator dealing with state budgets an account of actual appropriation methods and the practice prevailing under an important piece of budget legislation.

Not the least of his purposes has been to counteract the superficial views which prevail in some quarters as to budget-making. There are some who write and speak as if "a budget system" could be established overnight by a mere act of the legislature imposing on some body or authority responsibility for preparing estimates of expenditures and revenues. In reality budget-making is a complicated process. In installing a budget system we are not confronted with the relatively easy task of adding a wing to an old structure, or of devising a new bureau or office of government. On the contrary we are