

## SECOND BUDGET REPORT

In the ANNALS for January, 1925, we published the preface of the first report, 1924, of the director of the budget. That set out the scope and purpose of the budget law. The second report, 1926, is prefaced as follows:

"In submitting the second biennial Budget Report to the legislature, attention is directed to the first section of the report, which pertains to statistical data. While most of the data is in a summarized form, the detail of the greater part of it is manifested in the second section.

"Especial attention is called to the index which follows this preface. It is believed to cover every activity of the state. Use of it freely will familiarize the reader with all departments and institutions of the state. Additional indexes are also shown for the State College and the State University.

"We are pleased to exhibit in this report a consolidated balance sheet of the state as at June 30, 1926. This financial table reveals that the assets of the state are over \$97,000,000.00. It discloses that the finances of the state are in splendid condition.

"Other financial tables in this section are self-explanatory and while worthy of comment, it is believed wise not to take up each form in detail, in view of the fact that a careful perusal of same will convey to those interested what the form discloses.

"The form of the Budget Report beginning at page No. 1 is somewhat different from the previous Budget Report. It will be noted that the activities are shown by years and not as of the biennium. Not only are expenditures and receipts shown in this way, but the askings of the various departments and institutions are shown likewise, as are the estimates of the director of the budget and recommendations of the governor.

"It has been the aim of the Budget Department to confine the reports on departments and institutions to as small a space as possible in order that all the information of a department or institution appear in but one place in the report.

"The names of the departments and institutions and their activities are shown in the center of the page and the statistics pertaining thereto on the left are history as far as the report is concerned, useful for comparative purposes, while to the right

of the activities are the statistics pertaining to askings and recommendations for the ensuing two years.

"The total amount of askings of the several state departments and institutions for each year of the ensuing biennium are \$18,057,723.05 or \$36,115,446.10 for the biennium. The amount recommended by the director of the budget is \$14,552,329.55 or \$29,104,659.10 for the ensuing biennium.

"The amount appropriated annually by the Forty-first General Assembly as shown on page XX, was \$14,308,515.48 or \$28,617,030.96 for the biennium, which includes the \$28,379,922.26 appropriated by that legislature from the general fund, and in addition thereto \$200,000.00 from the industries fund at penal institutions and \$37,108.70 from continuing and other appropriations.

"The total amount of askings and recommendations includes only those amounts which are to be paid out of the general fund of the state and does not include any of the departments which are self-supporting.

"The estimates of the director for the ensuing two years have been based on the expenditures for the fiscal year that ended June 30, 1926, allowing increases in some instances, while in others decreases have been made. It has been the aim of the director to maintain the highest degree of efficiency throughout all departments and institutions without any additional increase in expenses. There are numerous requests for additional lands and new buildings, which in most cases have been refused.

"In another report to the governor is found further recommendations relating to the curtailment of expenditures and to the centralizing of various activities.

"ERNEST L. HOGUE,  
Director of the Budget."

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