

It also seems advisable that some existing and responsible branch of the State's financial system should be required to prepare for and submit to the incoming Governor data and detailed information necessary towards aiding him in the preparation of his first Budget. In this connection it should be remembered that the incoming Governor is required to present the State Budget, providing in detail for all of the State expenditures for the next two fiscal years, to the first regular session of the General Assembly of his term within sixty days of his induction into office. It is also a well known fact that the newly inaugurated Governor cannot give his undivided attention for the first sixty days of his term to the preparation of this Budget providing the funds for the State Government for a two-year period. For this reason it seems particularly important, in order to secure a wise and sound disposition of the State's revenue, that the incoming Governor be furnished with detailed data and suggestions, both as to revenue and disbursements at any time that he may desire this information subsequent to his election. In this connection I am convinced that the Comptroller's office is the branch of the State Government best able to furnish the incoming Governor with this information, and I respectfully recommend to the General Assembly that this duty be given to the Comptroller, and that he be authorized and required by law to secure the necessary information and to prepare such data and information in the form of tentative tables of estimated expenditures for the construction of the Budget to be submitted to the incoming Governor.

A similar Budget report would undoubtedly be a great assistance to the Governor in the preparation of his second Budget. I am confident that this work would not only be of very material assistance to the Governor, but would also in most cases result to the financial benefit of the State, and that such a Budget Department could be included in the Comptroller's Office, as at present organized, with the addition of one competent man to be entrusted with this work.

This proposed Budget Department should also be directed to furnish members of the General Assembly with detailed information and data with regard to the State's revenues and proposed expenses. Under our present system unless members or committees of the General Assembly are unusually well informed with regard to the detailed activities of the various State agencies, they are at a great disadvantage in attempting a constructive analysis of the details of the Executive Budget. Even with unusual knowledge of the activities and actual necessities of the