STATE EXPENDITURE CONTROLS: An Evaluation
This pamphlet summarizes Tax Foundation's study, *State Expenditure Controls: An Evaluation*, published in October 1965. Copies of the full study are available at $1.50 each. A Supplement giving detailed state data on state spending controls is also available at the same price.

Tax Foundation is a private, non-profit organization founded in 1937 to engage in non-partisan research and public education on the fiscal and management aspects of government. It serves as a national information agency for individuals and organizations concerned with government fiscal problems.
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An Evaluation

State governments are slated to spend approximately $45 billion in 1965, an amount larger than the Federal government spent in 1950. Annual increases in state spending have been averaging almost $3 billion a year. The rise since 1960 alone is nearly as large as total 1950 state expenditure. The volume of present spending, and the prospects for continuing increases, both create compelling reasons for concern about the wisdom with which spending decisions are made. The dollar amounts are themselves of a size to command attention. In addition, public services financed through state expenditures—either directly or through state grants to local governments—profoundly affect the quality of American life. Thus, the public has a considerable interest in the effectiveness and efficiency with which states handle their financial resources.

This study examines the various procedures by which the 50 states determine the amounts they spend.

Background

During much of the nation's history, procedures for determining public expenditures at the state, as well as the Federal, level were cumbersome, unsystematic, and uncoordinated. As late as the beginning of the present century, interest in state budgetary methods was largely confined to academic circles. Public officials, legislators, and the general citizenry were almost entirely unaware of the value of a budget system for controlling government expenditures and coordinating the activities of public agencies.

The tardy development of the budget system in the United States—at all levels of government—is understandable. Until the second decade of the twentieth century, the financial operations of government were relatively small as compared with the transactions of the over-all economy. Moreover, the traditional American political doctrine of separation of powers among branches of government hampered adoption of effective methods for financial planning and management.

State governors were often little more than figureheads in regard to administration. Their authority over the workings of the various executive departments was often narrowly limited. Agencies usually applied directly to the legislature for funds, bypassing the governor, and there was little if any planning, coordination, or responsible financial direction for the state administration as a whole.

Agency requests were submitted separately and at random during the sessions. Legislators were seldom able to make a general review of the state's over-all expenditure outlook before approv-
ing individual spending authorizations. An example of the disjointed methods employed in handling expenditure authorizations at the state level during the early years of the present century was provided by a former governor of California, some years later:

"When I first entered the legislature in 1909, there was little short of chaos as far as any orderly provisions for state expenditures were concerned. There had been no audit of the state finances for over twenty years. The finance committees of the two houses were scenes of a blind scramble on the part of the various institutions and departments of the state in an endeavor to secure as large a portion as possible of whatever money might happen to be in the treasury. Heads of institutions encamped night after night in the committee rooms, each alert for his own interest regardless of the interests of other institutions."

Until the second decade of the twentieth century, state governments did not face serious financial pressure. In 1902 state spending totaled less than $200 million, under 1 percent of GDP, compared with nearly 7 percent today. Revenues were based largely on the property tax. Its yield was adjusted to each period's needs so that financing was adequate. Suggestions for procedural changes in spending control received only a very limited response.

Shortly before World War I, however, some states began to encounter financial difficulties. In response to local government demands for additional revenue-raising capacity, the property tax declined in importance as a source of state revenue.

Meanwhile, however, powerful pressures were leading to large increases in spending. Financial difficulties grew, inspiring demands for increased economy and efficiency by state governments. Proponents of governmental reform emphasized that centralized budgeting and coordination of administrative activities under the supervision of the governor would be useful tools for helping achieve these goals. Activities of academicians, taxpayer groups, trade associations, and chambers of commerce were all important in stimulating demand for improvements in state budgetary practices.

In 1912 the commission on economy and efficiency, established by President William H. Taft, recommended Federal government adoption of the executive budget. While Congress did not accept this recommendation until 1921, the response at the state level was more immediate. In 1910 Ohio enacted the first state law authorizing the governor to draft a budget for submission to the legislature. In the following year California and Wisconsin passed laws with some budgetary provisions. Perhaps the most far-reaching suggestions for state budget reform were contained in a proposal submitted by the New York bureau of municipal research to the New York constitutional convention in 1915. The revised constitution containing these budgetary reforms was rejected by the New York electorate. However, the proposed plan served as a model for improvements adopted in other states, although often with considerable modification. By 1920, 41 states had adopted the executive budget.

In the following years many improvements were made in state expenditure procedures. After World War II, the rapid increase in spending placed added...
strain on state finances, and reemphasized the need for efficiency in everything involving expenditure procedures. Efforts at administrative reorganization were given new impetus by the 1947 commission on organization of the executive branch of the government of the United States ("Hoover commission"). The majority of the states proceeded to set up "little Hoover" commissions. Although aimed primarily at administrative organization, the reports of these commissions devoted some attention to methods of expenditure control.

Despite noticeable improvements, important gaps remain in state expenditure procedures. Continued growth in state spending—on services provided directly by the states and for grants to local governments—has accentuated the need for the most efficient methods for allocating funds among competing program uses, and for assuring the most careful consideration of proposed increases. Thus, crucial importance attaches to the search for the optimum methods of handling the entire expenditure process, especially budgeting. It has been pointed out that:

"Budgeting is the principal tool of financial administration. As a tool it cannot insure good or responsible financial management, but a well-conceived budget system can and should provide the opportunity for efficient and responsible management and equally important, the opportunity to determine if management is efficient and responsible."2

The Tax Foundation Study

This study by the Tax Foundation attempts to gain insight into existing state expenditure control procedures, to point up problem areas, and to show how individual states have tried to solve different problems. Decision-making procedures at all stages of the spending process are examined. Attention is focused on how and by whom spending decisions are made. The study does not deal with dollar amounts of spending. Nor is any attempt made to rank the states according to the efficacy of their procedures. While students of the budgetary process recommend some practices as preferable to others, there will be general agreement that no one set of principles can be best for all 50 states.

Effective expenditure control requires that the amount of spending, and the purposes for which money is spent, come about as a result of purposeful decisions based on informed judgments, and do not "just happen." If procedures in either the legislative or executive branch are lax or otherwise defective, however, decisions will not be based on the best possible judgments.

Methods for Obtaining Information. Material included in this study is derived largely from returns to questionnaires sent to executive and legislative officials in state governments, state taxpayer organizations, state chambers of commerce, and members of university faculties. Survey participants were asked to give not only factual information. The questionnaires, as well as follow-up letters and personal conversations, also asked for judgments, opinions, and impressions about the effectiveness of various procedures and the major problems remaining. The findings as presented in the study utilize this subjective material, but with indications where any observation or conclusion rests upon judgments of respondents.

A selected group commented upon a preliminary test questionnaire. Their criticisms and suggestions were taken into account in preparing the final questionnaire. Throughout all stages of the study, use was made of background material from state budget documents and standard sources on state budgeting and finance.

Scope of Report. The findings are presented in 6 major groupings: the preparation of the budget, the content and form of budget documents, the ways in which expenditures are authorized, fiscal services available for appropriations committees, budget execution and post-audit, and problems in spending from special funds and Federal grants.

Summary of Findings

The survey findings show clearly that much has been done to improve upon the cumbersome, unsystematic, and uncoordinated procedures of the pre-World War I period as described by Governor Young, but that many problems remain.

Changes Accomplished

Some of the significant changes have occurred primarily in the executive branch. Among them are the following: (1) The shifting of major responsibility for budget preparation and execution from the legislatures to the governors; (2) the expansion of the role of central budget offices in the spending process; (3) the modification of budget documents to make them better instruments for control of program operations, as well as for financial control in a narrower sense; and (4) the use of separate budgets and planning procedures for long-range capital improvements as distinct from current operations.

In legislatures, also, many special expenditure control devices have been instituted. (1) Spending proposals are now generally referred to special appropriations committees rather than, as in the past, to individual legislators or the legislatures as a whole. (2) Special procedures have been developed to give simultaneous attention to available revenues when authorizing expenditures. (3) Omnibus appropriations bills—covering all or most expenditures—are in effect in 37 states. (4) Nearly half of the states provide for either joint appropriations-revenue committees or joint sessions of the two types of committees. (5) When authorizing substantive programs which will eventually call for funds, many states require the use of fiscal notes, with estimates of expenditure requirements for some years ahead. Only 5 states reported the non-existence of any formal means of coordinating substantive and appropriations legislation.

Some other controls are in widespread use. In the great majority of the states the governor has the item-veto, which is considered a deterrent to pork-barrel legislation. Most governors are required to submit balanced budgets. Moreover, restrictions on the amounts and purposes for which state debt may be incurred, and special requirements for approving debt, influence expenditure decisions in almost all states. Finally, the states do not experience the control problem associated with the carry-over of huge balances from appropriations for previous years.

A summary table (pages 10-11) provides state-by-state details on selected expenditure controls now in use.
Remaining Problems

The preceding summary of procedural changes already in effect is impressive. However, it is likely to be misleading for two reasons: (1) The various control devices have not been uniformly adopted and applied among the states; and (2) where they have been applied, their practical effects have often fallen short of the theoretical arguments on which they are based. The following are several examples.

(1) Most states have executive-type budgets. Use of the executive budget would seem to preclude the bypassing of the governor and the budget office by agency heads in requesting funds from legislative bodies. State legislatures typically receive not only the governor’s budget recommendations, but also the original agency requests. In most states, executive agencies are permitted, during legislative budget hearings, to request more funds than were recommended for them in the governor’s budget. In fact, it has been charged that in some cases the purpose of department heads testifying at appropriations committee hearings appears to be not to support the governor’s budget, but to give information showing why his recommendations are too low.

(2) The fiscal note procedure, which has much to recommend it in principle, has been disappointing in practice in some states. Bills proposing new or expanded programs may go through many changes after they are introduced. Making estimates of future costs at each step in the adoption process requires more time and effort than are available. For this and other reasons, some states have not used “price-tagging” effectively.

(3) Balanced-budget requirements and debt limitations do not always accomplish the purpose for which they are intended. For a number of reasons total state expenditures can, and frequently do, exceed revenues. And ways have frequently been found to circumvent the constitutional and statutory limitations on incurrence of general obligation debt.

(4) State budget documents, although they have been improved greatly, are on the whole less effective as instruments for expenditure control or for management control than is desirable. There are many reasons for this:

(a) Large portions of state spending are often outside the scope of central budget office review, such as spending from earmarked funds, revolving funds, and grants-in-aid. In some states the portion not subject to budgetary review is as much as 60 percent of all expenditures. The majority of the states, in fact, do not even require legislative authorization (appropriations) for all expenditures from special funds. Respondents to the questionnaires reported that there is usually little or no executive or legislative control over non-appropriated expenditures from special funds.

(b) Few budget documents give estimates of revenues and expenditures beyond the forthcoming fiscal period. Thus they do not foretell developing problems in the state’s finances. Moreover, budget documents often fail to distinguish between amounts requested for recurring or non-recurring items, between the amounts sought for (i) maintaining present services, (ii) improving them, and (iii) providing new services. And budget presentations often fail to state the assumptions about price levels, economic conditions, etc., on which revenue and expenditure estimates are based.

(c) State budget documents are be-
ginning to reflect goals — ends as opposed to means — as distinguished from financial control in a narrower sense. Students of expenditure control and budgeting have expected great benefits to result from use of program and performance budgeting — as opposed to the older methods based exclusively on line-item, or object of expenditure. The developments to date may well be important. However, achieving the desired results will require continuing educational effort on the part of legislatures, the public, and budget officers. An even greater limiting factor is the lack of standards for estimating needs or evaluating performance.

(5) On the legislative side, the survey has examined the usefulness of fiscal services provided for appropriations committees. A variety of such staff services is in use in the various states. Legislatures appear to be making slow but definite progress in this area. They are attempting to establish the appropriate balance between creating potential bureaucracies within the legislative branch — and thus duplicating functions already being carried on in the executive branch — and having almost no staff assistance for reviewing spending requests and voting appropriations.

(6) In the process of budget execution, an excessive amount of legislative intervention is reportedly exercised in some states. This generally occurs when the legislature influences administrative actions, or interposes independent checks on specific transactions. In addition, procedures used in many states for heading off threatening budget deficits have been criticized as overly arbitrary. They include across-the-board reductions in allotments, moratoria on hiring new personnel and purchasing new equipment, etc. More executive discretion in making reductions might help to promote more efficient fiscal management.

(7) Organization of the post-audit function in most states appears to be unsatisfactory. Since the post-audit examines the executive branch’s custodianship of public funds, the function, according to students of government, is properly a legislative responsibility. As such, it would be carried out under legislative aegis, by an auditor responsible directly to the legislature. Provisions for a legislative auditor among the states have been of fairly recent origin. Only a minority of the states have adopted such provisions. The majority provide for either an elected auditor independent of both the legislature and the executive, or one within the executive branch. The use of an executive auditor is subject to criticism on grounds that under this system the executive branch in effect is in the position of auditing itself.

How Federal and State Procedures Compare

Variations in the size and complexity of spending programs, in political and social attitudes, and in other factors produce great differences from one state to another in patterns of expenditure control procedures. No single composite picture can be drawn for all states. When attempts to make comparisons are extended to the Federal government, problems of evaluation multiply sharply. Federal general expenditures are 20 times as big as those in even the largest of the states.

Despite such differences, there are underlying procedural elements com-
mon to all echelons of government. An earlier Tax Foundation study examined in detail problems associated with Federal expenditure control. On the basis of this research, it is possible to show how specific procedures in a significant number of states compare with those in the national government.

This section will examine similarities and differences between procedures in the Federal and state governments in the several budgetary stages: budget drafting and budget documents, expenditure authorization, budget execution, and post-audit.

In drafting the budget, the central budget office and the chief executive in the Federal government assume a stronger role than is customary in most states. Whereas Federal budget preparation is left exclusively to the executive branch, many state legislatures take part in shaping the initial budget. In addition, unlike most state legislatures, Congress does not see the original requests of agency heads along with those approved by the chief executive. Federal agencies are restricted in dealing directly with Congress to get added funds. Moreover, relative to the size of their respective tasks, the Federal budget bureau appears to be better staffed and equipped than its counterparts in most states. All Federal agencies and corporations are within the scope of central budget office review, while important spending areas in many states escape such review.

With respect to budget documents, the Federal government as well as most states have made their budgets better instruments for decision-making, planning, and management. At present the Federal budget document appears superior in several respects to those used in most states, especially in its coverage of all spending, its distinction between gross and net expenditures, and its organization and detailed content. Some states, however, have gone farther than the Federal government in incorporating elements of program and performance budgeting. Another significant difference is that while most states use some form of capital budgeting, there has been little interest in this budgetary device in the national government.

On the whole, although much has been accomplished to improve budget documents in both the Federal and state governments, existing budgets still cannot be regarded as effective control instruments.

The sharpest and some of the most important differences in Federal-state control practices lie in the area of expenditure authorization. Most states have procedures designed to limit current expenditures to available funds. Similar requirements do not exist in the Federal government, although there have been numerous Congressional proposals for joint consideration of revenue and spending policies. Examples of how Federal procedures vary from those used in many states are numerous: (1) Congressional appropriations committees conduct their operations separately and do not formally coordinate their actions with committees responsible for revenue-raising and substantive legislation; (2) Congress does not use an omnibus appropriations bill, but votes appropriations through about a dozen separate bills; (3) in voting new expenditure authorization, Congress approves funds which may be spent over a number of fiscal periods—thus a large over-hang of spending authority.

approved in prior years is one of the more important drawbacks to effective spending control at the Federal level; (4) the President does not have the item-veto power, although numerous proposals have been made to grant him this authority; (5) a Federal administration is not required to submit an initially-balanced budget, and the only restrictions on the size of the Federal debt (other than on the interest rate) are the limitations imposed by Congress on the total amount.

Most states have some or all of the foregoing procedures.

Closely related to the effectiveness of the expenditure authorization process are the fiscal services provided for appropriations committees. Both in Congress and the state legislatures the work of these committees has often been hampered by lack of adequate staff. Despite periodic attempts to remedy this defect, ideal solutions have not been attained.

In budget execution, as in budget preparation, the executive branch in the Federal government appears to play a stronger role vis-a-vis the legislative body than in many states. Although budget execution at both levels of government is primarily an executive function, the relative influence of the chief executive, the central budget office, agency heads, and the legislative branch will vary in accordance with relative power positions of these different participants. In the states, several procedures tend to strengthen the legislatures relative to the executive branches. Examples of state procedures which reduce executive discretion in spending are: requirements that administrative boards approve transfers between appropriations items, the use of line-item appropriation bills, and legislative determination of the periods during which spending must take place.

In contrast to most states, the post-audit function in the Federal government is under the jurisdiction of a legislatively appointed official—the comptroller general. Budget review has been under legislative control in the national government since passage of the 1921 budget and accounting act. Only a minority of states have adopted the legislative audit system.

In both the Federal and state governments, the effectiveness of expenditure authorization procedures is often limited by previous constitutional or statutory provisions. Advance commitments are especially frequent under programs financed through open-end grant-in-aid formulas, and through the dedication of substantial portions of tax revenues to special purposes.

The states differ from the Federal government, in that a large proportion of their general revenues (about one-fourth in 1964), is derived from grants-in-aid for specific purposes from a higher echelon of government. These Federal grants—and their matching requirements—have at times been criticized as making it difficult for governors, central budget offices, and legislatures to coordinate budgeting, allocate resources in accordance with changing priorities of needs, and control actual spending.

In evaluating the effectiveness of any system of expenditure control, different observers may raise different questions. One may ask: By how much did the use of a control device reduce spending below what it might otherwise have been? No ready answers to this question are available because we do not know what would have been
spent without the control devices. Many of the procedures used are specifically
designed to detect and eliminate instan-
tces of extravagance and undoubt-
edly lead to savings. Whether they lead
to a reduction in the spending totals is
another question. This study is not ad-
dressed to the question of the effective-
ness of controls in terms of levels or
growth in spending.

A more fruitful evaluation of proced-
ural controls might follow from an al-
ternate approach. Given a certain sum
of money, how can it best be allocated
to different purposes so as to best serve
public needs? Answers to this question
require definition of goals, estimates of
needs, and methods for evaluating per-
formance and weighing alternative
courses of spending. Although some ef-
fort is being made to derive these mea-
sures in the Federal government and in
some states, little has been accom-
plished. Perhaps the greatest weakness
in existing controls is the absence of

procedures for evaluating the effective-
ness of spending itself.

The problem has been aptly described
by the director of the U.S. budget bu-
reau, Mr. Charles L. Schultze. Better
budgetary decision-making in the Fed-
eral government, he said, could come
about through a more careful analysis
of our objectives and the development
of measures of effectiveness to tell us
how well—or how poorly—we are do-
ing. Further, he said:

"We must not stop at this point for
there is an additional crucial step in
this process. It is the development and
comparison of alternative ways of do-
ing the job. We need to examine and
reexamine existing programs as well as
new ones and look for different and
better alternatives. In some cases pro-
grams have endured for many years—
long after their original purpose has
changed—sometimes without adminis-
trators realizing it. This process of ex-
amining alternatives may lead to a
better job being done, or it may lead
to cost savings. Sometimes, with luck,
it leads to both." 4

### Summary of Selected Expenditure Controls by State

| PROCEDURE                                      | AL   | AZ   | CA   | DE   | FL   | GA   | IA   | ID   | IL   | IN   | KS   | LA   | ME   | MI   | MN   | MO   | MS   | MT   | NE   | NV   | NH   | NJ   | NM   | NY   | NC   | ND   | OH   | OK   | OR   | PA   | RI   | SC   | SD   | TN   | TX   | UT   | VA   | VT   | WI   | WV   | WY   |  Average |
|------------------------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Budget Preparation                             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Final budget drafting authority                |      |      | x    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Governor                                       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Legislature                                    |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Other legislative participation                |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Budget contains original agency requests       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Agencies can request more funds than budget recommends |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Budget documents                               |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Capital budget                                 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Explanation of economic assumptions for budget estimates |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Projections of estimates beyond current fiscal period |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Expenditure authorization                       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Joint appropriations committees                 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Joint appropriations-revenue committees         |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-----------------------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Fiscal notes                                 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Omnibus appropriations bill                   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Item veto                                     |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Required to present initially-balance budget |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Limited authority to incur general obligation debt |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Fiscal services for appropriations committees |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Legislative councils                         |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Staff for appropriations committees          |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Other                                         |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Budget execution and review                  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Allotments used for all agencies             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Legislative auditor                          |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Special funds and Federal grants             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Some spending from special funds             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |

* Based on reports received to September, 1965. x indicates procedure in effect; + indicate additional or qualifying information (see detailed tables in supplemental volume).