

I feel; I don't get very excited about it; I should not want the dispute over the location of the budget bureau to defeat a bill. If I had my choice between no bill and the Good bill, I would choose the Good bill, but I hope that congress will pass the senate bill, which makes the Secretary of the Treasury the responsible financial officer.

FOR THE GOOD BILL

GAYLORD C. CUMMINS

Ex City Manager Grand Rapids, Mich.

I think it a fundamental mistake to view the budget as a financial measure. It is a financial measure simply incidentally. Your budget is your program of work, it is your administrative program, and the administrative program is up to the President, the chief executive officer, and not up to any financial man. The finances are entirely matters of detail and purely incidental, and the total amount in your budget should not be fixed by your estimated revenues but by your estimated needs, which is an administrative thing and not a financial thing. You should not take the amount of revenue you raised last year and say, "Our budget cannot exceed that, no matter what our needs are." You have got to take your needs first, get them to the point where you are sure they *are* needs, and then dig up enough revenue to carry them into effect. What does our government exist for? To give service, not simply to cut down expenditures or to spend money; that is an important part of the program, but it is incidental to taking care of the needs.

Now your administrative program certainly does not belong with the Secretary of the Treasury; it belongs with the chief executive.

As far as overburdening the chief executive with work is concerned, I do not care how much work he has;

it is partly a matter of organization. I do not expect him to get down with a lot of ledger sheets and a pen and figure out these details, but he can have under him the men responsible for drawing up the detailed budget and the President himself is strictly responsible for that budget when finally presented, and not any one else. The necessity for those detailed expenditures does not have to be worked out and threshed out with the President; in fact I think in a good deal of our budget making there has been entirely too much fighting about whether a department shall have 15 or 16 cakes of soap. I think that is mostly foolishness and generally results in people spending their time on petty little details and letting some big thing slide by. I think it is far more important to spend time on the important and the big items in the budget and the big needs laid down there than on the number of slate pencils and cakes of soap and things of that kind a department shall have. It is perfectly true that you can absolutely submerge the officer charged with making a budget with a whole lot of detail that does not amount to anything, but that is not necessary. The one thing necessary with a budget system is to have a minimum of brains in carrying it out, and that is to be expected, a minimum of brains.