

n v. Suu

October 8, 1959

NGUYEN VAN SUU.....

Report on Field Trips

I. Departments Visited and Persons Most Helpful

1. Baltimore, Maryland

Department of Public Schools
Department of Public Health
Department of Finance
(Please see the schedule sent before)

2. Richmond, Virginia

City Budget Office -- Mr. Burt, Budget Examiner
Department of Public Health -- Dr. Clark, Health Department Commissioner

3. Newark, New Jersey

City Budget Office -- Mr. Mahoney, Budget Officer

4. Hartford, Connecticut

City Budget Office -- Examiner
Department of Finances -- Mr. Walsh, Director of the Department of Finances

5. Providence, Rhode Island

Department of Finances -- Mr. Cashmann, Director
Administrative Assistant
Budget Division -- Assistant-Controller
IBM Division -- Supervisor of IBM

6. Boston, Massachusetts

Federal Department of Education and Public Health (Regional Office)
Mr. Bresnahan -- Director of Department
Mr. Brawley -- Acting Executive Director
Mr. Pease -- Budget Officer
Mr. Campbell - Director of the Insurance and Social Security Division

7. Cleveland, Ohio

Division of Accounts -- Mr. Muntz, Director of the Division of Accounts
Mr. Steinmetz, Assistant to Director

II. Remarks and Suggestions

In the cities visited, the Budget Division is a unit in the Department of Finances.

Every city has its own budget and the main revenues come from the taxes. The cities have almost the same procedures in budgeting except in Cleveland, where they don't provide "Allotment of Funds," so the funds are released for the whole year and every Department has the full responsibility to carry out its budget.

The fiscal years vary from one city to another; there are two budgets:

- Annual budget
- Capital budget

About the expenditures, they are classified either by objects or by programs.

The budget division is composed with a small staff (from 3 to 5) whose authority is concerned with examining the fund requests, and making propositions. Only the Mayor has the last decision upon the funds requested by the Departments.

The procedures, based on the law, are set up clearly and strictly followed by every department, but to help the Department carry on their programs successfully and regularly, there are some flexibility about the transfer of funds. This flexibility is realized only in the cases of emergency.

The City Budget Office and the State Budget Agency operate separately. In the City Budget, state funds are figured most of the time.

The following cities and organizations are suggested to be visited because of their successful procedures, their organization and methods of work:

- Baltimore -- City Department of Public Schools
City Department of Public Health
State Budget Agency
- Richmond -- Budget Office
Department of Personnel
Department of Public Health
- Providence - Department of Finances
- Boston -- Federal Department of Education
Regional Department of Public Health

General Report on the last trips.

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5) Departments visited and most helpful people talked:

1) - Baltimore : Dept. of Public Schools,
Dept. of Public Health, of Finances ...
(please see the schedule sent before)

2) - Richmond : City Budget Office and Dept.
of Public Health.
(Mr. Burt : budget examiner
Dr. Clark : Health Dept. Commissioner)

3) - Newark (New-Jersey) : City Budget Office
Mr. Mahoney : Budget Officer.

4) - Hartford : City Budget Office and Dept. of
Finances -

- Mr. Walsh : Director of the Dept. of Fin.
- The examiner in the budget division.

5) Providence : Dept. of Finances, Budget Division,
IBM division, ~~Insurance and Social Security~~
~~Health~~.

- Mr. Cashman : Director of the Dept. of F.
- The Administrator, Assistant
- The Assistant-Controller.
- The supervision of IBM -

6) Boston : The Dept. of Education and Public
Health - (Regional office)

- Mr. Bresnahan : Director of the Dept.
- Mr. Bravley : Acting Executive Director
- Mr. Pease : Budget officer

- Mr. Campbell : Director of the Insurance
and Social Security Division -

-7) Cleveland : Division of Accounts

Mr. Muntz : Director of the Div. of Acc.
Mr. Steinmetz : Assistant.

IV) Remarks and Suggestions.

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- State Budget Agency
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