

CHART A. WASHINGTON'S FISCAL MANAGEMENT SYSTEMS: BEFORE AND AFTER

SUBJECT	PREVIOUS	NEW
1. FISCAL ORGANIZATION	AUDITOR ASSUMED TREASURER'S FUNCTION: DIRECTOR OF BUDGET ASSUMED AGENCY FUNCTION	RESPONSIBILITIES OF TREASURER, AUDITOR, BUDGET DIRECTOR, AGENCIES CLARIFIED AND FIXED
2. ACCOUNTING AUTHORITY	DIFFUSED - DIVIDED BETWEEN DIRECTOR OF BUDGET AND AUDITOR	CENTERED IN THE GOVERNOR OR HIS DESIGNEE
3. FISCAL STANDARDS	ACCOUNT PATTERN HAD NOT BEEN REEXAMINED IN 30 YEARS	STANDARDS AND REGULATIONS TO BE KEPT UNDER CONSTANT REVIEW
4. ALLOTMENT SYSTEM	DIVIDED STATE INTO 2 PARTS: ONE-HALF NOT COVERED: ONE-HALF VESTED IN DIRECTOR OF BUDGET	ONE OVERALL SYSTEM, WITH VARIATIONS TO SUIT AGENCY NEEDS
5. EXPENDITURE ACCOUNTING	REFLECTED DISBURSEMENTS, PARTLY	TO REFLECT ALL EXPENDITURES, INCLUDING ACCRUALS, OBLIGATIONS, COSTS AND DISBURSEMENTS
6. CASH CONTROL	REPORT ONLY OF THOSE RECEIPTS DEPOSITED WITH TREASURER	ALL RECEIPTS TO BE REPORTED, INCLUDING THOSE DEPOSITED WITH "LOCAL BANKS"
7. REPORTING	INCOMPLETE REPORT MADE BY AGENCIES, DIRECTOR OF BUDGET, TREASURER	COMPLETE REPORT TO BE MADE BY AGENCIES, RESULTING IN INFORMATIVE SUMMARY REPORTING BY BUDGET DIRECTOR AND TREASURER
8. BUDGETARY ACCOUNTING	CONTROL BY OBJECTS	CONTROL BY PROGRAMS
9. MACHINE USE	STATE LOST POTENTIAL OF AGENCY MACHINE CAPACITY: MACHINE STANDARDS NON-EXISTENT	FULLER AUTOMATION: BASIS FOR MACHINE STANDARDS SET UP: PLANNING FOR CENTRAL COMPUTER
10. FORMS CONTROL	9000 FORMS REGISTERED IN DIRECTOR OF BUDGET'S OFFICE	EFFECTIVE FORMS CONTROL BY CENTRAL BUDGET AGENCY, PROVIDING FOR SIMPLIFICATION