



*New York State Archives*

**New York State Legislative Commission on Public  
Management Systems Project Files L0152**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	These records document the commission's research and proposed reforms for increasing economy and efficiency in New York State government. The records include correspondence, memorandums, reports, draft legislation, hearing and conference transcripts, working papers, and publications. Most records relate to the organization, function, and financial management systems of state agencies, boards, and commissions and means of strengthening accounting and auditing, planning, budgeting, reporting, and performance measurement programs.
<b>Creator:</b>	New York (State). Legislature. Legislative Commission on Public Management Systems
<b>Title:</b>	Legislative Commission on Public Management Systems project files
<b>Quantity:</b>	66 cubic feet
<b>Inclusive Date:</b>	1979-1988
<b>Series:</b>	L0152

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## Arrangement

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Roughly alphabetical by topic.

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## Scope and Content Note

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This series consists of files compiled during a number of projects carried out from 1979 to 1986 by the Commission. The records document the Commission's research and proposed reforms for increasing economy and efficiency in New York State government, particularly focusing on the state's financial management and reporting systems.

The attempts at reform reflected a growing public desire to know how the state government received and spent public monies. This demand for increased fiscal accountability was influenced by such 1970's events as the New York City fiscal crisis, the new federal government revenue sharing programs, the growing nationwide taxpayer revolt, and the slowing rate of overall economic growth.

Most of the Commission's projects centered on strengthening state agency programs in accounting and auditing, planning, budgeting, reporting, and performance measurement. The records include correspondence, memoranda, draft and published reports, draft legislation, hearing and conference transcripts, working papers, newspaper clippings, and published articles. Approximately 75% of the material relates to the organization, function, and financial management systems of New York State agencies, boards, and commissions. The remaining material consists principally of reports, articles, and legislation relating to financial management systems in the federal government or in other states that were gathered by the Commission for background research.

The records are an excellent source of documentation on state government agencies for the 1979-1986 period. Agencies covered the most completely are the departments of Labor, Environmental Conservation, Education, Mental Hygiene, Motor Vehicles, and Correctional Services. While the records focus on the fiscal management systems in these agencies, there is extensive information on function, organization, staffing, management, and other areas. Of particular importance is the information on the myriad of commissions and boards gathered by the Commission in its attempt to document the total picture of state government organization. Information on these government bodies is often difficult to find and these records contain a fairly complete picture of these boards and commissions during the period of the Commission's projects.

The majority of the records relate to four or five major topics that became large-scale Commission research projects. The following are descriptions of records relating to these topics.

1) Financial management and accounting project. These records relate to the state's system of tracking and reporting the receipt and expenditure of public monies. The largest portion of these project records pertains to state accounting systems as they relate to the 1981 GAAP ("generally approved accounting principles") law. This legislation mandated that New York State adopt government accounting procedures that are not based solely on cash receipts and expenditures but on a flexible system allowing more accurate fiscal reporting and economic forecasting. The records contain reports and working papers either prepared by the Commission or received from other states on conversion to GAAP-based accounting, budgeting, and financial reporting systems. Included in these reports are analyses and recommendations on capital planning and expenditures, pre-audit procedures, the role of the State Comptroller in the financial management system, and the relation of the executive department and legislature to the budget process.

2) Internal auditing control project. The Commission was concerned with ways to control fraud, waste, abuse, and error in government receipt and expenditure of monies. These records focus primarily on internal audit procedures of state agencies and the role of the State Comptroller

versus independent auditors in doing accurate audits. The records include a large number of clippings, reports, and draft legislation relating to ways to improve internal auditing procedures. Information is included on the key item reporting system in the executive budget and the role of the Division of the Budget in the State's financial management system.

3) Reorganization of state government. The Commission investigated the organization of state agencies to determine how state government can best fulfill its control, evaluation, and audit functions. The records contain many reports and copies of legislation from other states as well as a number of articles on the theory of government organization. The records contain a great deal of information on the organization, functions, and expenditures of state agencies, boards and commissions. There is substantial documentation on agency organization and function (particularly the Department of Environmental Conservation) as these impact the handling of the State's many water supply problems.

4) Performance measurement and reporting. Closely tied to government organization is the question of how objectively to measure the productivity of State government programs. The Commission therefore examined the feasibility of establishing a performance measurement system for agencies. As case studies, it prepared extensive reports and drafted legislation for creating performance standards for the Department of Motor Vehicles and the Higher Education Services Corporation. Among the topics the Commission examined were goal-oriented objectives, priorities setting, management planning, funding, manpower, and cost effectiveness.

5) The office of the lieutenant governor. The Commission examined New York's office of lieutenant governor to determine how this office could best be strengthened to become more effective. The reports by the Commission and those from other states focus on the history, functions, organization, and expenditures of the lieutenant governor. Some of the materials in the records recommend abolishing the office.

6) Other topics documented in the series. The working papers, reports, and other materials in the records include some documentation on other important issues of state government management. These include: procurement reforms, state income tax collection (especially "piggybacking" on federal tax collection), records management and paperwork reduction, state population forecasting for economic development, efficiency of state government retirement systems, and the role of strategic planning in state government management.

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## Other Finding Aids

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### Available at Repository

Container list is available at the repository.

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## Use of Records

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### Access Restrictions

There are no restrictions regarding access to or use of this material.

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## Administrative Information

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### Custodial History

L0152-88: Boxes 34-36 of the accretion were previously accessioned as series L0012-86. That series was discontinued and its records added to this accretion by Archives staff in 1988.

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## Access Terms

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- Accounting
- Performance standards
- Government purchasing--New York (State)
- Planning--New York (State)
- Clippings (information artifacts)
- New York (State)--Politics and government--Accounting
- Reports
- Correspondence
- New York (State)--Politics and government--Management
- New York (State)--Politics and government
- Audits
- Accounting--New York (State)
- Budget--New York (State)
- Managing
- Accounting--Standards--New York (State)
- Testimony
- Articles
- New York (State)--Politics and government--Auditing

- Planning
- Auditing, Internal--New York (State)
- Legislating
- Memorandums
- Bills (legislative records)
- Management--New York (State)
- New York State Higher Education Services Corporation
- New York (State). Department of Correctional Services
- New York (State). Department of Mental Hygiene
- New York (State). Education Department
- New York (State). Legislature. Legislative Commission on Public Management Systems
- New York (State). Legislature. Legislative Commission on Economy and Efficiency in Government
- New York (State). Department of Motor Vehicles
- New York (State). Department of Labor
- New York (State). Comptroller's Office
- New York (State). Department of Environmental Conservation