

cost the people, just as a manufacturer or business man must base his success upon determining the cost of his product or his organization. If we could replace uncertain and inaccurate methods with certainty and accuracy in transacting the public business, the great question afterwards would be capability in public service, and if you can place capable men in the important positions of State government, it follows that every department of the government will, in the course of a reasonable time, be brought up to the highest standard of efficiency and economy. The table which I have attached marked "M," "Annalysis Costs of Government," I hope, may be found of great value and of much interest to those who give the cost of government study and attention, and that this initial effort may be the means of stimulating others to greater activity in this particular field, and if a number of persons can be interested in the plan, it will mean success in the near future, and will be the means of rendering a service of permanent value to those who study the cost of government.

THERE SHOULD BE NO BOND ISSUES.

During the war period, the resources of the people of this country will be taxed to their utmost. It is a time of sacrifice, a time when all matters that can be deferred should be deferred, and our greatest and most effective aid should be given to the successful prosecution of the war in which we are engaged. To do this, we should avoid all internal improvements of every kind which can reasonably be deferred. We should avoid expenditures of every kind except those actually necessary and imperative. For that reason, I would respectfully suggest that there be no bond issues until after peace has been declared. There has been an authorized expenditure of \$1,000,000 made by the Special Session in June, 1917. The amount expended from this appropriation is \$500,000.00. It will be necessary to meet this either by a direct tax levy or a bond issue to replace the bonds which were temporarily issued. In my reference to bonds above, I did not refer to this issue, as the same is an obligation already assumed, and must be met as the wisdom of your Honorable Body suggests, but in speaking of bond issues, I have in mind the issuing of any bonds for further public improvements or buildings of any kind.

There are certain important things to be done. For instance, the great roads system of the State must be kept in thorough re-