
Editorial page

Our opinion/

State leaves a gap in common sense

There's no question that the state will emerge all the better for the conversion of its financial record-keeping system to conform to "generally accepted accounting principles" (GAAP).

But GAAP has created a gap — a rather large one — in the budgets of many New Yorkers, ranging from private citizens who depend on the state for foster care payments to large companies that do business with New York. While the book-keeping system is being overhauled, the state has fallen behind — in some cases by a month or more — in the payment of its bills.

The introduction of an entirely new accounting system to keep track of the more than \$25 billion the state takes in and spends each year is, to be sure, a major undertaking. Problems, including the late payment of bills, were bound to occur during the reorganization period.

While problems might have been unavoidable,

hindsight suggests that state officials, particularly Comptroller Edward Regan, could have done more to inform those who depend on the state for various payments that some delays were to be expected. Given such advance warning, those who receive payments from the state might have been able to plan their budgets for the transition period accordingly.

As it was, however, little or no warning was given. Among those hardest-hit by delays in the state's processing of checks are those who receive payments for the care of foster children; the unexpected gap in payments left some foster parents short of cash for essentials for their children.

State officials, in this case, apparently lost sight of the human implications of their accounting system transition. That's an oversight we hope won't be repeated soon.