

MARINE RESEARCH COMMITTEE

For Support of the Marine Research Committee from the Fish and Game Preservation Fund

Item 214, page 47 of the Budget Bill and page 567 of the Budget. The amount requested is \$97,500 from the Fish and Game Preservation Fund for support of the Marine Research Committee. This is the same amount estimated to be expended in the 1948-49 Fiscal Year.

Recommendations

Amount budgeted	\$97,500
Legislative Auditor's recommendations.....	97,500
Reduction	None

Analysis

The activities of this committee are of significant importance to the health and productivity of the commercial marine fishing industry of the State. The funds are actually derived from a special privilege tax of 50 cents per ton on sardines and are expended exclusively for research in marine fisheries by a cooperative agreement among a number of research institutes and services. Appropriation is recommended.

DEPARTMENT OF PROFESSIONAL AND VOCATIONAL STANDARDS

Departmental Administration from Professional and Vocational Standards Fund

There is no direct appropriation for support of this organization since the necessary funds are obtained from assessments against the several agencies in the Department of Professional and Vocational Standards.

From Items 215 to 237, pages 568 and 569 of the Budget. The amount requested is \$80,274 from the Professional and Vocational Standards Fund for the support of the Departmental Administration. This is an increase of \$3,976, or 5.2 percent over the amount of \$76,298 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages	\$4,518	568
Operating expenses	921	569
Equipment	1,463	569
Total	\$3,976	
Budgeted increase for new or expanded service:		
None		

Recommendations

Amount budgeted	\$80,274
Legislative Auditor's recommendations.....	71,123
Reduction	\$9,151

Recommended Items of Reduction

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Salaries and Wages		
1 Intermediate stenographer-clerk -----	\$2,280	
1 Senior account clerk -----	2,640	\$4,920
Equipment		
1 Bookkeeping machine -----	\$2,766	
3 Typewriters -----	433	
1 Adding machine -----	335	
Miscellaneous items -----	697	4,231
Total Recommended Reduction -----		\$9,151

Analysis

We repeat our recommendation made in the analysis of the 1948-49 Budget Bill that a central pool of commonly used office equipment be set up and operated by the Department of Finance. However, pending the creation of such an over-all pool for all state agencies, we recommend that departmental administration for the Department of Professional and Vocational Standards be charged with the responsibility for creation of such a pool for the use of the various boards within the department.

Such a pool should effect sizeable economies in this department because of the number of boards whose activities are limited and do not require a full complement of office equipment throughout the year.

We further recommend, for the same reasons, that a stenographic and clerical pool be established.

The Budget Bill for 1949-50 sets up 158.4 stenographic and clerical positions. This total comprises 140.2 presently authorized positions, 14.2 positions of temporary help, and four proposed new positions.

Our recommended reduction of \$9,757 is made up of a reduction of \$4,920 in salary and wages, and \$4,231 in equipment.

The \$4,920 in salaries and wages represents the cost of two proposed new positions: 1 intermediate stenographer-clerk, \$2,280; 1 senior account clerk, \$2,640. No work load data has been submitted which justifies the assumption that an increased emergency work load might accrue during the fiscal year. We recommend elimination of these two positions.

Of the requested \$4,231 for equipment, \$2,766 is requested for replacing one bookkeeping machine and \$433 for three typewriters. Age of the items is the only reason submitted for replacement. There is no evidence that these are not in satisfactory working condition. \$335 is requested for an additional adding machine. The unit already has three adding machines and no work load data has been submitted to justify additional equipment of this type. It is recommended that these items be eliminated. The balance of the amount requested, \$697, is for miscellaneous items. It is recommended that this amount be eliminated. These items could be secured from an equipment pool as needed.

SCHEDULE OF EXPENDITURES BY AGENCY

1948-1949 Fiscal Year Compared with 1949-50 Year

Explanation	Item No.	Actual and estimated 1948-49 Fiscal year	Proposed 1949-50 Fiscal year	Increase or decrease	
				Amount	Percent
Departmental Administration *	---	\$76,298 *	\$80,274 *	\$3,976 *	5.2
Division of Administrative Procedure	215	77,251	83,832	+6,581	+8.5
Board of Accountancy	216	115,435	116,754	+1,319	+1.1
Board of Architectural Examiners	217	27,759	29,593	+1,834	+6.6
Athletic Commission	218	139,545	147,361	+7,816	+5.6
Board of Barber Examiners	219	94,044	93,651	-393	-.4
Board of Chiropractic Examiners	220	32,037	30,808	-1,229	-3.8
Board of Registration for Civil Engineers	221	197,474	177,471	-20,003	-10.1
Contractors' License Board	222	426,696	430,120	+3,424	+ .8
Board of Cosmetology	223	155,223	151,281	-1,942	-1.3
Board of Dental Examiners	224	49,564	55,725	+6,161	+12.4
Detective License Bureau	225	27,168	25,326	-1,842	-6.8
Board of Dry Cleaners	226	128,442	162,138	+33,696	+26.2
Board of Funeral Directors and Embalmers	227	28,298	29,285	+987	+3.5
Board of Furniture and Bedding Inspection	228	158,975	164,514	+5,539	+3.5
Board of Guide Dogs for the Blind	229	853	794	-59	-6.9
Board of Medical Examiners	230	151,840	161,720	+9,880	+6.5
Board of Nurse Examiners	231	99,620	108,526	+8,906	+8.9
Board of Optometry	232	25,154	26,617	+1,463	+5.8
Board of Pharmacy	233	123,083	124,390	+1,307	+1.1
Board of Social Work Examiners	234	16,572	16,843	+271	+1.6
Structural Pest Control Board	235	32,724	34,267	+1,543	+4.7
Board of Examiners in Veterinary Medicine	236	11,783	11,207	-576	-4.9
Yacht and Ship Brokers Commission	237	13,798	14,647	+849	+6.1
Board of Osteopathic Examiners	238	24,907	25,541	+634	+2.5
Board of Pilot Commissioners	239	11,894	11,958	+64	+ .5
Totals	---	\$2,244,437	\$2,313,643	+\$70,206	+3.13

* Expenditures and revenues are not carried into the Budget totals, since the assessments against the various boards have been included as expenditures in their respective budgets.

SCHEDULE OF REVENUES BY AGENCY
1948-1949 Fiscal Year Compared with 1949-50 Year

Explanation	Item No.	Actual and estimated 1948-49 fiscal year	Proposed 1949-50 fiscal year	Increase or decrease		Estimated unbudgeted surplus 6-30-50	Estimated current surplus, exclusive of investment in P & B Bldg. 6-30-50	Estimated surplus or deficit of revenues over expenditures 1949-50
				Amount	Percent			
Departmental Administration * -----	---	\$89,238 *	\$76,233 *	—\$13,005 *	—14.6	\$17,767 *	\$17,767 *	—* \$4,041
Division of Administrative Procedure -----	---							
Board of Accountancy -----	216	127,500	140,100	+12,600	+9.9	21,093	102,980	+23,346
Board of Architectural Examiners -----	217	25,960	27,900	+1,940	+7.5	18,409	5,043	—1,693
Athletic Commission -----	218	226,700	226,550	—150	—0.6	610,039	610,039	+79,189
Board of Barber Examiners -----	219	97,070	95,700	—1,370	—1.4	72,890	56,009	+2,049
Board of Chiropractic Examiners -----	220	29,775	19,950	—9,825	—33.0	16,167	16,167	—10,858
Board of Registration for Civil Engineers -----	221	623,770	206,370	—417,400	—66.9	504,036	484,744	+28,899
Contractors' License Board -----	222	375,405	369,825	—5,580	—1.5	287,809	24,354	—60,295
Board of Cosmetology -----	223	111,750	105,000	—6,750	—6.0	214,075	22,812	—46,281
Board of Dental Examiners -----	224	58,506	60,240	+1,734	+2.9	90,195	56,174	+4,515
Detective License Bureau -----	225	39,000	37,500	—1,500	—3.8	152,550	47,997	+12,174
Board of Dry Cleaners -----	226	154,060	156,600	+2,540	+1.6	93,556	93,556	—5,538
Board of Funeral Directors and Embalmers -----	227	28,947	30,826	+1,879	+6.5	63,972	39,751	+1,541
Board of Furniture and Bedding Inspection -----	228	174,447	174,600	+153	+0.8	347,076	69,320	+10,086
Board of Guide Dogs for the Blind -----	229	125	175	+50	+40.0	450	450	—619
Board of Medical Examiners -----	230	188,350	188,150	—200	—0.1	478,009	124,646	+26,430
Board of Nurse Examiners -----	231	116,550	115,100	—1,450	—1.2	417,091	25,364 †	+6,574
Board of Optometry -----	232	24,400	28,812	+4,412	+18.1	7,110	7,110	+2,195
Board of Pharmacy -----	233	113,375	120,300	+6,925	+6.1	—1,061	—1,061	—4,090
Board of Social Work Examiners -----	234	22,150	21,380	—770	—3.5	34,840	34,840	+4,537
Structural Pest Control Board -----	235	30,850	34,850	+4,000	+12.9	11,134	11,134	+583
Board of Examiners in Veterinary Medicine -----	236	9,685	9,600	—85	—0.9	5,063	5,063	—1,607
Yacht and Ship Brokers Commission -----	237	14,330	15,189	+859	+6.0	25,000	25,000	+542
Board of Osteopathic Examiners -----	238	23,250	24,250	+1,000	+4.3	4,330	4,330	—1,291
Board of Pilot Commissioners -----	239	12,134	12,198	+64	+0.5	6,500	6,500	+304
Totals -----		\$2,717,327	\$2,297,398	—\$419,929	—15.4%	\$3,687,100	\$1,890,089	+ \$66,741

* See opposite page.

† Investment in bonds \$141,000.

For Support of the Division of Administrative Procedure from the General Fund

Item 215, page 47 of the Budget Bill, and pages 570 and 571 of the Budget. The amount requested is \$83,832 from the General Fund. This represents an increase of \$6,581, or 8.5 percent over the estimated \$77,251 for 1948-49. The foregoing net appropriation amount is the net balance required for support of this agency after deduction of reimbursements from other agencies for hearing and other services in the amount of \$35,000 for 1949-50. The net appropriation of \$83,832 added to the \$35,000 from other agencies produces a total of \$118,832 for support for the 1949-50 Fiscal Year. This represents an increase of \$859, or .7 percent.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$2,117	570
Operating expenses-----	314	570
Equipment-----	—1,572	570
Total-----	\$859	
Budgeted increase for new or expanded service:		
None		

Recommendations

Amount budgeted-----	\$83,832
Legislative Auditor's recommendations-----	83,832
Reduction-----	None

We recommend approval of Item 215 in the amount of \$83,832 as requested.

For Support of the Board of Accountancy from the Accountancy Fund

Item 216, page 48 of the Budget Bill and pages 572 and 573 of the Budget. The amount requested is \$116,754 from the Accountancy Fund for support of the Board of Accountancy. This is an increase of \$1,319, or 1.1 percent over the amount of \$115,435 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	—\$4,002	572
Operating expenses-----	5,447	572-573
Equipment-----	—126	573
Total-----	\$1,319	
Budgeted increase for new or expanded service:		
None		

Recommendations

Amount budgeted-----	\$116,754
Legislative Auditor's recommendations-----	102,800
Reduction-----	\$13,954

Recommended Items of Reduction

Item of increase		Amount
Operating Expense		
Examination expense -----		\$13,280
Equipment		
Adding machine -----	335	
Electric typewriter -----	339	6.74
Total -----		\$13,954

Analysis

The recommended reduction in examination expenses is based on work load estimates for 1949-50 and per capita examination costs submitted by the Department of Professional and Vocational Standards.

According to these figures, examination costs have risen 50 percent over 1946-47. The per capita cost for that year was \$4.14. The 50 percent increase would fix the per capita cost for 1949-50 at \$6.21 per examiner. The department figures estimate 2,000 examinees for 1949-50. At the estimated \$6.21 per capita, the cost for examination expense should be \$12,420, a reduction of \$13,280 from the amount of \$25,700 requested in the Budget.

The equipment items of: one adding machine—\$335, and one electric typewriter—\$339 requested are needed only periodically and could be obtained from an equipment pool. It is recommended that these items be eliminated.

Included in the item of printing, \$11,550, under operating expense, is the cost of printing an annual directory in accordance with Section 5084 of the Business and Professions Code. We do not believe that the printing of an annual directory is necessary and recommend the repeal of this section of the code.

This would leave Section 112 of the code in control of this function. This section permits each board to publish a directory *with the approval of the director of the department*.

For Support of the Board of Architectural Examiners from the Board of Architectural Examiners Fund

Item 217, page 48 of the Budget Bill, and pages 574 and 575 of the Budget. The amount requested is \$29,593 from the Board of Architectural Examiners' Fund for support of the Board of Architectural Examiners. This is an increase of \$1,834, or 6.6 percent over the amount of \$27,759 estimated to be expended in 1948-49 Fiscal Year.

Item of increase	Amount	Budget page
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$374	574
Operating expenses -----	1,373	574
Equipment -----	87	574
Total -----	\$1,834	
Budgeted increase for new or expanded service:		
None		

Recommendations

Amount budgeted -----	\$29,593
Legislative Auditor's recommendations -----	29,593
Reduction -----	None

The budgeted request of this agency is well justified by its work loads. We recommend that Item 217 in the amount of \$29,593 be approved as requested.

For Support of the Athletic Commission from the Athletic Commission Fund

Item 218, page 48 of the Budget Bill, and pages 576 and 577 of the Budget. The amount requested is \$147,361 from the Athletic Commission Fund for support of the Athletic Commission. This is an increase of \$7,816, or 5.6 percent over the amount of \$139,545 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$3,771	576
Operating expenses -----	911	576
Equipment -----	3,134	576
Total -----	\$7,816	
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted -----	\$147,361
Legislative Auditor's recommendations -----	\$143,107
Reduction -----	\$4,254

Recommended Items of Reduction

Operating expenses—Administration	
Telephone -----	\$1,200
Traveling -----	600
Operating expenses—Inspection	
Telephone -----	1,200
Traveling -----	350
Equipment	
2 Desks, typists -----	282
2 Chairs, typists -----	82
1 Desk, executive -----	154
1 Chair, executive -----	100
2 Typewriters -----	286
Total -----	\$4,254

Analysis

The work load estimate for this agency shows a slight decrease in estimated number of shows to be held in 1949-50 Fiscal Year as compared to the actual number held in 1947-48 Fiscal Year. This decrease is 3.6 percent.

The recommended reduction in traveling expenses is based on the work load figures submitted.

The reductions of \$600 and \$350 in traveling expenses for administration and inspection, respectively, is based on the actual amounts expended for these items in 1947-48 Fiscal Year. The estimated decrease of 3.6 percent in shows for 1949-50 Fiscal Year from 1947-48 will compensate for the increased cost of traveling.

The justification for the unusually large amount (\$4,800) requested for telephone and telegraph expense states that athletic inspectors work

on an intermittent basis and must be contacted by long distance telephone to be advised of their assignments. Most shows covered by the commission are held on regularly scheduled days throughout the year, or are scheduled far enough in advance to permit of less costly means of communication.

We feel that the proper administrative planning of assignments would enable a reduction of 50 percent in long distance phone calls. We recommend a reduction of \$2,400 in this item.

The Budget requests two typists' desks and two typists' chairs in the amounts of \$282 and \$82 respectively. This request is based on additional help. However, no additional positions are requested in the Budget. It is recommended that these two items be deleted. For the same reason it is recommended that the two typewriters (\$286) requested as needed because of additional help, be eliminated.

One executive desk (\$154), and one executive chair (\$100) are requested. This agency already has six each of executive desks and chairs. It is recommended that these two items be eliminated.

For Support of the Board of Barber Examiners from the Barber Examiners' Fund

Item 219, page 48 of the Budget Bill, and pages 578 and 579 of the Budget. The amount requested is \$93,651 from the Barber Examiners' Fund for support of the Board of Barber Examiners. This is a decrease of \$393, or .4 percent under the amount of \$9,044 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$1,840	578
Operating expenses -----	659	578
Equipment -----	—2,892	579
Total -----	\$ —393	
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted -----	\$93,651
Legislative Auditor's recommendations -----	\$88,687
Reduction -----	\$4,964

Recommended Items of Reduction

Salaries and wages	
1 Inspector -----	\$2,916
Operating expenses	
Traveling -----	420
Automobile operation -----	553
Equipment	
Automobile replacement -----	1,075
Total -----	\$4,964

Analysis

On the basis of work load figures submitted by the agency, we believe that 6 inspectors can handle the inspection work load on a time schedule

comparable to the schedule maintained by the inspectors in 1947-48 Fiscal Year.

The table immediately following shows in column 1 the actual time schedule for 1947-48 Fiscal Year; in column 2 the estimated schedule for 1949-50 Fiscal Year based on 7 proposed inspector positions, while column 3 shows the estimated schedule on the basis of our recommended 6 inspector positions.

It will be noted that columns 1 and 3 show 37.8 and 36.4 minutes per inspection, respectively, while column 2 shows 42 minutes per inspection. This is a slow-down of 11.1 percent from the actual time schedule for 1947-48 Fiscal Year. On this basis we recommend the deletion of one inspector position.

	Time Analysis		
	(1) Actual 1947-48	(2) Proposed Budget 1949-50	(3) Legislative Auditor's recommendation
Number of inspections-----	18,281	18,700	18,700
Inspectors -----	6.1	7	6
Inspections per man-year-----	2,997	2,671	3,119
Inspections per day-----	12.75	11.36	13.2
Average time per Inspection (minutes) ----	37.8	42	36.4

The elimination of this Inspector position warrants a reduction of \$2,048 in items of operating expenses and equipment as indicated above.

For Support of the Board of Chiropractic Examiners from the State Board of Chiropractic Examiners Fund

Item 220, pages 48 and 49 of the Budget Bill, and pages 580 and 581 of the Budget. The amount requested is \$30,808 from the State Board of Chiropractic Examiners Fund for support of the Board of Chiropractic Examiners. This is a decrease of \$1,229 from the amount of \$32,037 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$—1,880	580
Operating expense -----	640	580
Equipment -----	11	580
Total -----	\$—1,229	
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted -----	\$30,808
Legislative Auditor's recommendations-----	\$23,398
Reduction -----	\$7,410

Recommended Items of Reduction

Salaries and wages	
Investigator (half time) -----	\$1,950
Intermediate stenographer-clerk (half time) -----	1,320
Operating expense	
Traveling -----	1,140
Printing -----	3,000
Total -----	\$7,410

Analysis

Work load figures for this agency show a downward trend for both number of applications and examinations as well as an estimated decrease in revenues from an estimated \$29,775 for the 1948-49 Fiscal Year to \$19,950 for the 1949-50 Fiscal Year. This is a decrease of \$9,825 or 33 percent. The estimated licenses in effect for the 1949-50 Fiscal Year of 5,600, applications of 450, and examinations of 300 do not warrant either a full time investigator or a full time intermediate stenographer-clerk. *We recommend that these positions be set up on a half time basis at a total saving of \$3,270.* The agency has, in addition, an authorized part-time secretary and a full-time assistant secretary. There are no work load figures available on investigation. However there were four revocations of licenses in the 1947-48 Fiscal Year and an estimated five and two, respectively, for the 1948-49 and 1949-50 Fiscal Years. This would not indicate a very heavy investigative work load.

The amount budgeted for Board members per diem for the 1949-50 Fiscal Year is \$3,000. This is \$2,000 or 40 percent less than the amount of \$5,000 estimated to be expended in the 1948-49 Fiscal Year. This would permit a corresponding reduction in the item of traveling. We recommend that this item of \$3,900 be reduced by \$1,140.

The amount of \$3,000 has been budgeted for the printing of a directory in the 1949-50 Fiscal Year. Inasmuch as a directory was budgeted for the 1948-49 Fiscal Year we recommend that this item of \$3,000 be eliminated.

For Support of Board of Registration for Civil and Professional Engineers from the Civil Engineers Fund

Item 221, page 49 of the Budget Bill and page 582-83 of the Budget. The amount requested is \$177,471, from the Civil Engineers Fund for support of the Board of Registration for Civil and Professional Engineers. This is a decrease of \$20,003 or 10.1 percent below the amount of \$197,474 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$— 35,467	582
Operations expenses -----	+ 16,762	582
Equipment -----	— 6,218	583
Total -----	\$— 24,923	
Budgeted increase for new or expanded service:		
Salaries and wages -----	\$+ 4,920	

Recommendations

Amount budgeted	\$177,471
Legislative Auditor's recommendations	\$137,381
Reduction	\$40,090

Recommended Items of Reduction

Salaries and wages	
Board members per diem	\$5,150
Associate Civil Engineer (new position)	4,980
Operating expenses	
Printing	22,000
Traveling	7,800
Equipment	
Office—Additional	
1 Desk, Executive	118
1 Chair, Arm, Swivel	42
Total deductions	\$40,090

Analysis

It should be noted that the estimated revenues for the board for the 1949-50 Fiscal Year are \$206,370, a decrease of \$417,400 from the estimated revenues of \$623,770 for 1948-49 Fiscal Year or 66.9 percent. Yet the estimated expenditures are reduced only \$20,003 for 1949-50 Fiscal Year from the estimate of 1948-49 or 10.1 percent.

The estimate for board members per diem (as well as their travel estimate) is based on an estimated 22 meetings during 1949-50 Fiscal Year for a total of 581 board days, an average of 3.8 calendar days per meeting.

However, it is the practice for two or three members only to attend the preliminary days of the meetings with the number of additional members necessary to make a quorum (four) attending the final day. Therefore, we have used the factor of 3.5 members in computing the per diem and travel expenses of these meetings as more nearly reflecting the actual necessary expenses or a total of 290, rather than 581 board days. At \$25 per day, this equals \$7,250 plus \$3,625 for per diem expended in reviewing applications and other premeeting duties for a total of \$10,875 as against the amount of \$16,025 requested for per diem for 1949-50. We recommend, therefore, a reduction of \$5,150 in this item.

A new position of associate civil engineer at \$4,980 is requested. The duties of this proposed position are already being performed by a presently authorized assistant civil engineer, inasmuch as the peak work load occasioned by Chapter 1469, Statutes of 1947, has already been reached and the board functions should return to normal in 1949-50, we recommend that this position be eliminated.

Operating Expenses

Printing. The amount of \$22,000 is requested for printing 30,000 copies of a directory-roster. A directory is being printed in the current fiscal year and, while there will be a number of names to be added, it is questionable whether all applications will be properly processed in the

1949-50 Fiscal Year so that an accurate directory can be set up. We recommend the deletion of this item.

Traveling. Included in the budgeted amount of \$22,440 for travel is the sum of \$12,600 for travel for board members to, from, and for per diem while at meetings. *This figure is based on a full attendance of all seven members at all 22 meetings. The actual average attendance is one-half of the board.* In our recommended reduction of \$7,800 of this item is a reduction of one-half of the above \$12,600 or \$6,300.

We recommend the membership of this board be reduced from seven to five for better administration and in line with actual attendance at meetings.

We also recommend the elimination of \$1,200 for travel of the proposed new position of associate civil engineer which we have recommended be deleted. Travel for a stenographer from the Sacramento office to attend out-of-town meetings in the amount of \$300 is requested. Offices at which meetings are held have stenographic help. We recommend that this \$300 be eliminated. The total reduction in travel recommended is \$7,800; board members \$6,300, associate civil engineer \$1,200, and \$300 for stenographer.

Equipment

One executive desk at \$118 and one executive chair is requested for the proposed new position of associate civil engineer. Inasmuch as we recommend the elimination of this position, we also recommend the elimination of this equipment in the amount of \$160.

For Support of the Contractors' License Board from the Contractors' License Fund of the Contractors' License Board

Item 222, page 49 of the Budget Bill and pages 584 and 585 of the Budget. The amount requested is \$430,120 from the Contractors' License Fund of the Contractors License Board. This is an increase of \$3,424 or 0.8 percent over the amount of \$426,696 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$8,587	584
Operating expense -----	6,280	584
Equipment -----	—18,973	584
Total -----	—\$4,106	
Budgeted increase for new or expanded service:		
Salaries and wages-----	7,530	584
Total -----	\$7,530	

Recommendations

Amount budgeted -----	\$430,120
Legislative Auditor's recommendations-----	410,101
Reduction -----	\$20,019

Recommended Items of Reduction

Salaries and wages	
1 Intermediate stenographer-clerk -----	\$2,280
1 District supervisor -----	3,900
Operating expense	
Printing -----	10,000
Rent -----	3,004
Equipment	
1 Typewriter -----	143
1 Chair, typist -----	41
2 Desks, typist -----	282
3 Chairs, typist (replacement) -----	123
2 Typewriters (replacement) -----	246
	<hr/>
	\$20,019

Analysis

A proposed new position of intermediate stenographer-clerk (\$2,280) is budgeted. Estimated increased work load does not warrant additional clerical help. Further, this board has a considerably higher ratio of clerical help to total licensees than other boards in this department. We recommend that this position be eliminated.

A proposed new position of district supervisor (\$3,900) is budgeted. The reason given for creating the new position is that the deputy registrar, having been promoted to assistant registrar to handle administrative work, could not supervise field activities in the "Northern District." We believe that the three presently authorized deputy registrars under "inspection" can adequately handle field supervision. We recommend that the position of district supervisor be eliminated.

Operating Expenses

The amount of \$10,000 has been budgeted to print 1,500 directories. A similar quantity of directories was printed during the current fiscal year. We do not believe that a duplication of this directory is warranted on an annual basis, especially in view of its apparently limited circulation, 1,500, as against 57,615 estimated contractor licensees for 1949-50 Fiscal Year. We recommend that the amount of \$10,000 be eliminated from the amount budgeted for printing.

This agency operates a main office in Sacramento; two branch offices in San Francisco and Los Angeles; eight field offices—Oakland, Stockton, San Jose, Fresno, San Bernardino, Long Beach, San Diego, and Riverside. We do not believe there is justification for the maintenance of these field offices with the exception of San Diego. The activities of San Bernardino and Riverside, which are eight miles apart, as well as Long Beach, can be handled out of Los Angeles; Oakland and San Jose out of San Francisco; Fresno and Stockton out of Sacramento. The combined annual rental of these seven offices is \$3,004. We recommend that the amount budgeted for rent be reduced by that amount.

Equipment

The amount of \$143 has been budgeted for a typewriter for the proposed new position of intermediate stenographer-clerk which we recommended be eliminated. One hundred eighty-two dollars has been budgeted for a desk and chair for this position. We recommend that these items be

eliminated, together with a typist's desk in the amount of \$141 for examinations.

The amount of \$164 has been budgeted for replacement of four typist chairs as being worn beyond repair. Examination discloses that only one of these chairs is beyond repair. We recommend that three of these chairs be eliminated for a deduction of \$123.

Two typewriters at a cost of \$246 have been budgeted for replacement as being worn out. Examination discloses that one of these typewriters is in good working order, while the other can be made so with minor repairs. We recommend that this item of \$246 be eliminated.

For Support of the Board of Cosmetology from the Contingent Fund

Item 223, page 49 of the Budget Bill and pages 587 and 588 of the Budget. The amount requested is \$151,281 from the Board of Cosmetology Contingent Fund for support of the Board of Cosmetology. This is a decrease of \$1,942, or 1.1 percent under the amount of \$153,223 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$1,439	587
Operating expense -----	670	587
Equipment -----	—4,051	587
Total -----	—\$1,942	
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted -----	\$151,281
Legislative Auditor's recommendations -----	\$150,358
Reduction -----	\$923

Recommended Items of Reduction

Equipment:	
Billing machine -----	\$600
Standard typewriter -----	123
Sortergraph -----	200
Total -----	\$923

Analysis

We recommend the deletion of a billing machine, saving \$600. The present billing machine is adequate for the required amount of billing done by this department, considering that the total use of this machine amounts to approximately 45 days per year. The Board of Barber Examiners, which is located a few doors away has two billing machines, both in very good condition. Either of these machines can be used by the Cosmetology Board when necessary. We therefore recommend the deletion of this replacement.

The typewriter which was requested for replacement was examined and found to be in good condition. We recommend that this item be eliminated.

The department is using, at the present time, a belt sortergraph which can adequately handle their work load. We find that the addition of a new sortergraph is not needed.

For Support of the Board of Dental Examiners from the State Dentistry Fund

Item 224, page 49 of the Budget Bill and pages 589-590 of the Budget. The amount requested is \$55,725 from the State Dentistry Fund for support of the Board of Dental Examiners. This is an increase of \$6,161, or 12.4 percent over the amount of \$49,564 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$2,055	589
Operating expense-----	4,104	589
Equipment-----	2	589
Total-----	\$6,161	
Budgeted increase for new or expanded service:		
None-----	-----	-----

Recommendations

Amount budgeted-----	\$55,725
Legislative Auditor's recommendations-----	\$53,778
Reduction-----	\$1,947

Recommended Items of Reduction

Salaries and wages:	
Board members per diem-----	\$1,570
Equipment:	
Typewriter-----	123
Replacement of borrowed equipment-----	254
Total-----	\$1,947

Analysis

The amount of \$8,730 is requested for per diem for seven board members. This is an increase of \$1,570 or 22.1 percent over the amount of \$7,100 estimated to be expended in the 1948-49 Fiscal Year.

This is \$224 extra per member, or 22.4 days at \$10 per diem.

Statistics submitted by this agency show a total of 444 persons taking the examination in the calendar year 1948. Estimated work load for 1949 is 450. This is an increase of six persons. This does not justify an increase of 22.4 man days for the board. No facts have been submitted by the agency to justify the requested replacement of the typewriter. We therefore recommend the deletion of this item.

For the replacement of borrowed equipment \$254 is requested. This in actuality is purchase of new equipment. No justification has been submitted for the need of this equipment. We repeat our recommendation that office equipment be secured from a departmental pool of equipment. We recommend the deletion of this item. Other amounts requested appear adequately justified by work load.

For Support of the Detective License Bureau from the Private Detective Fund

Item 225, page 49 of the Budget Bill and pages 591 and 592 of the Budget. The amount requested is \$25,326 from the Private Detective Fund for the support of the Detective License Bureau. This is a decrease of \$1,842 or 6.8 percent under the amount of \$27,168 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$470	591
Operating expense -----	—1,151	591
Equipment -----	—1,161	591
Total -----	—\$1,842	
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted -----	\$25,326
Legislative Auditor's recommendations -----	\$25,203
Reduction -----	\$123

Recommended Items of Reduction

Equipment—1 typewriter -----	\$123
------------------------------	-------

Analysis

Predicated on the limited work load of this agency, we recommend deletion of one typewriter. The typewriter requested for replacement is not now in actual use, and cannot, as a matter of fact, be located by the bureau. The other amounts requested appear adequately justified by work load.

For Support of the Board of Dry Cleaners from the Dry Cleaners Fund

Item 226, page 50 of the Budget Bill, and pages 593 and 594 of the Budget. The amount requested is \$162,138 from the Dry Cleaners Fund for support of the Board of Dry Cleaners. This is an increase of \$33,696 or 26.23 percent over the amount of \$128,442 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	—\$1,039	593
Operating expense -----	1,777	594
Equipment -----	—1,701	594
Total -----	—\$963	
Budgeted increase for new or expanded service:		
Salaries and wages -----	\$15,492	593
Operating expense -----	10,167	594
Equipment -----	9,000	594
Total -----	\$34,659	

Recommendations

Amount budgeted -----	\$162,138
Legislative Auditor's recommendations -----	124,119
Reduction -----	\$38,019

Recommended Items of Reduction

Salaries and wages	
2 Supervising inspector positions -----	\$6,744
3 Inspector positions -----	8,748
Operating expense	
Travel (5 positions) -----	5,417
Automobile operation (5 positions) -----	2,250
Minimum price survey -----	5,000
Equipment	
5 Automobiles -----	9,000
2 Pressing machines -----	860
Total -----	\$38,019

Analysis

Salaries and wages are scheduled to advance from \$74,035 in 1948-49 to \$88,488, an increase of \$14,453, or 19.52 percent for 1949-50. The amount of \$18,408 is requested for six new positions which are listed as follows:

2 Supervising inspectors -----	\$6,744
4 Inspectors -----	11,664
Total -----	\$18,408

We recommend deletion of the two new supervising inspector positions and three new inspector positions. This will allow one new inspector position which appears to be justified on a work load basis. In its request for the six new positions, the board states that these positions are necessary in order to make four inspections of each shop and plant per year. It further states at present it is making two inspections per year and that administrative responsibilities of the executive secretary have increased to such an extent that he is no longer able to devote the time necessary for proper supervision of field activities.

The board will have 18 established positions with the one additional inspector position. While work load data as submitted by the board indicate the need for some additional field work, there appears to be no backlog. *Therefore, the request for five additional positions is based upon an expansion of service for which we do not recommend additional personnel.* Nor do we see the need of relief for the executive secretary from his present duties in view of the small staff as pointed out above.

Operating expenses show a gain of \$11,944 or 25.12 percent over the amount of \$47,741 budgeted for 1948-49. Of this amount \$5,417 is requested for travel expenses and \$2,250 for automobile operation for five of the six proposed new positions. We recommend that these sums be deleted with the disallowance of the five new positions. We further recommend the deletion of \$5,000 requested for the hiring of accountants for the determination of minimum prices in connection with a minimum price survey. Two thousand five hundred dollars for this service was included in the 1948-49 Budget. The California Superior Court has

recently held the fixing of minimum prices for dry cleaning services as unconstitutional. This matter is now pending on appeal before the District Court of Appeals.

Expenditures for equipment are scheduled to advance to \$13,965 or 109.5 percent over the amount of \$6,666 requested for 1948-49. Of the total amount budgeted for equipment, \$9,000 is requested for five new automobiles for five additional inspector positions. We recommend that these automobiles be disallowed with the deletion of the five positions.

We further recommend that \$860 requested for the replacement of two pressing machines be disallowed. Justification for these machines does not indicate the age of the machines nor does it show the condition or the extent of usage of the machines. These machines are used only in giving examinations to applicants for licenses. Therefore, we recommend that replacement of the two pressing machines be disallowed.

For Support of the Board of Funeral Directors and Embalmers from the State Funeral Directors and Embalmers Fund

Item 227, page 50 of the Budget Bill and pages 595 and 596 of the Budget. The amount requested is \$29,285 from the State Directors and Embalmers Fund for support of the Board of Funeral Directors and Embalmers. This is an increase of \$987, or 3.5 percent over the amount of \$28,298, the amount estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Merit salary adjustment -----	\$541	595
Operating expense -----	633	595
Equipment -----	—187	595
Total -----	\$987	
Budgeted increase for new or expanded service:		
None -----	---	---

Recommendations

Amount budgeted -----	\$29,285
Legislative Auditor's recommendations -----	\$29,285
Reduction -----	None

Analysis

Increase is due to normal increase in operating costs. We recommend approval of the amount requested.

For Support of the Bureau of Furniture and Bedding Inspection from the Bureau of Furniture and Bedding Inspection Fund

Item 228, Page 50 of the Budget Bill and pages 597 and 598 of the Budget. The amount requested is \$164,514 from the Bureau of Furniture and Bedding Fund. This is an increase of \$5,539 or 3.5 percent over the amount of \$158,975 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$5,044	597
Operating expenses -----	2,235	597-598
Equipment -----	—1,740	597-598
Total -----	\$5,539	
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted -----	\$164,514
Legislative Auditor's recommendations -----	\$164,514
Reduction -----	None

Analysis

The increases in all categories for this agency appear adequately justified by their work load. We recommend that the item of \$164,514 as requested be approved.

For Support of the Board of Guide Dogs for the Blind from the General Fund

Item 229, page 50 of the Budget Bill, and page 600 of the Budget. The amount requested is \$794 from the General Fund for support of the Board of Guide Dogs for the Blind. This is a decrease of \$59, or 6.9 percent under the amount of \$853 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Operating expense -----	\$59 00	600
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted -----	\$794 00
Legislative Auditor's recommendations -----	\$794 00
Reduction -----	None

Analysis

We repeat our recommendation made in the 1948-49 analysis of the Budget Bill that this agency continue to be supported by the General Fund in the interest of simplifying financial procedure.

For Support of the Board of Medical Examiners from the Contingent Fund of the Board of Medical Examiners

Item 230, page 50 of the Budget Bill, and pages 601 and 602 of the Budget. The amount requested is \$161,720 from the Contingent Fund of the Board of Medical Examiners. This is an increase of \$9,880 or 6.5 percent over the amount of \$151,840 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$6,473	601
Operating expense -----	3,380	601
Equipment -----	27	601
Total -----	\$9,880	
Budgeted increase for new or expanded service:		
None -----		

Recommendations

Amount budgeted -----	\$161,720
Legislative Auditor's recommendations-----	\$140,720
Reduction -----	\$21,000

Recommended items of reduction

Operating expense	
Printing -----	\$21,000

Analysis

During the current year, 20,000 directories are being printed. The estimated number of licenses effective for 1949-50 Fiscal Year is 23,500 as compared with 21,500 estimated for Fiscal Year 1948-49. We do not believe that this increase of 2,000 licensees justifies printing of 23,000 new directories at a cost of \$21,000. We recommend that this item be eliminated for 1949-50.

For Support of the Board of Nurse Examiners from the Nurse Examiners Fund

Item 231, page 51 of the Budget Bill and pages 603 and 604 of the Budget. The amount requested is \$108,526 from the Nurse Examiners Fund for support of the Board of Nurse Examiners. This is an increase of \$8,906 or 8.9 percent over the amount of \$99,620 estimated to be expended in 1948-49.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$4,224	603
Operating expenses -----	2,359	603
Equipment -----	2,323	604
Total -----	\$8,906	
Budgeted increase for new or expanded service:		
None -----		

Recommendations

Amount budgeted -----	\$108,526
Legislative Auditor's recommendations-----	\$91,266
Reduction -----	\$17,260

Recommended items of reduction

1 Senior clerk -----	\$2,520
1 Educational consultant -----	3,715
Automobile mileage -----	1,025
Printing -----	10,000
Total -----	\$17,260

Analysis

A proposed new position of senior clerk (\$2,520) is budgeted. This position has been set up to assist in screening applications because of increased work load. However, the end of the emergency period having been declared as of January 1, 1948, the work load of this agency should be on a normal basis. The authorized clerical personnel of 15.5 positions should adequately handle this work load. *We recommend that this position be eliminated.*

There are presently authorized three positions of educational consultant. This position is charged with the responsibility of inspecting schools of nursing to determine the adequacy of their facilities, equipment and curriculum. There are 41 such schools in the State. We believe that two consultants can visit these 41 schools a sufficient number of times per year to determine whether they are maintaining the standards required of an accredited school.

We recommend the elimination of one educational consultant position.

Under operating expenses, the item of \$1,025 is budgeted for automobile mileage for one investigator and one educational consultant. A state-owned car has been budgeted for the use of the investigator. The educational consultant is to use public transportation. We recommend the elimination of the item of \$1,025 for automobile mileage.

Under printing, the amount of \$10,000 has been budgeted for printing 600 copies of a directory-roster. This agency printed a 1948-49 directory. We do not believe that the printing of another directory in the 1949-50 Fiscal Year is justified in view of the small number of new registrations. It will be noted that the cost of the proposed directory is \$16.66 per copy. We recommend the elimination of this item of \$10,000.

For Support of the Board of Optometry from the Optometry Fund

Item 232, page 51 of the Budget Bill, and pages 605 and 606 of the Budget. The amount requested is \$26,617 from the Optometry Fund for support of the Board of Optometry. This is an increase of \$1,463, or 5.8 percent over the amount of \$25,154 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages	\$772	605
Operating expense	712	605
Equipment	—21	605
Total	\$1,463	
Budgeted increase for new or expanded service:		
None	-----	-----

Recommendations

Amount budgeted	\$26,617
Legislative Auditor's recommendation	23,019
Reduction	\$1,790

Recommended Items of Reduction

Operating Expense	
Rent -----	\$940
Printing -----	850
Total -----	\$1,790

Analysis

The work load estimated for this agency is five investigations and 33.3 general inspections per month. This case load can be adequately handled by an investigator in one-half of each month.

The agency maintains offices in Sacramento, San Francisco, and Los Angeles. For the 1949-50 Fiscal Year they estimate a total of 2,150 effective licenses and 215 applications. This work load can be adequately handled through one office. We recommend the discontinuance of the San Francisco and Los Angeles offices at a saving of \$940 annually.

A printing item of \$850 has been budgeted to cover the cost of printing 2,000 new directories. The same number of copies of a directory were budgeted for printing in the 1948-49 Fiscal Year. We do not believe that the activities of this agency warrant the printing of a new directory each year and recommend that this item of \$850 be eliminated.

For Support of the Board of Pharmacy from the Pharmacy Board Contingent Fund

Item 233, page 51 of the Budget Bill, and pages 607 and 608 of the Budget. The amount requested is \$124,390 from the Pharmacy Board Contingent Fund for support of the Pharmacy Board. This is an increase of \$1,307, or 1.1 percent over the amount of \$123,083 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$2,992	607
Operating expense -----	6,713	607
Equipment -----	8,398	607
Total -----	\$1,307	
Budgeted increase for new or expanded service:		
None -----	-----	----

Recommendations

Amount budgeted -----	\$124,390
Legislative Auditor's recommendation -----	107,710
	<u>16,681</u>
Reduction -----	\$16,681

Recommended Items of Reduction

Salaries and Wages	
3 Investigators -----	\$11,139
Operating Expense	
Automobile operation -----	1,615
Traveling -----	3,177
Equipment	
Automobile replacement -----	750
Total -----	\$16,681

Analysis

This agency shows only a nominal increase in work load. The estimated total of both routine inspections and miscellaneous investigations for the 1949-50 Fiscal Year is 11,400. This is an increase of only 793 or 7.5 percent over the *actual* total for the 1947-48 Fiscal Year. During the latter year the agency operated with 8.8 investigator man years as against 12 investigator positions budgeted for 1949-50. *We recommend the elimination of three investigator positions for a saving of \$11,139.*

The elimination of these positions will effect a proportionate reduction in automobile operation (\$1,615) and in traveling (\$3,177) as well as the elimination of one replacement automobile budgeted at \$750.

It should be noted here that, based on the estimated revenues of \$120,300 for the 1949-50 Fiscal Year and the budgeted amount of \$124,390 for the same year, this agency's contingent fund will show a deficit of \$1,061 as of June 30, 1950.

It is recommended that legislation be enacted to increase the revenues of this board.

For Support of the Board of Social Work Examiners from the Registered Social Workers' Fund

Item 234, page 51 of the Budget Bill, and page 609 of the Budget. The amount requested is \$16,843 from the Registered Social Workers' Fund. This is an increase of \$271, or 1.6 percent over the amount of \$16,572 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Operating expense-----	\$545	609
Equipment -----	—274	609
Total -----	\$271	
Budgeted increase for new or expanded service:		
None -----	-----	-----

Recommendations

Amount budgeted-----	\$16,843
Legislative Auditor's recommendations-----	16,379
Reduction -----	\$464

Recommended Items of Reduction

Traveling -----	\$464
-----------------	-------

Analysis

The 1947-48 Fiscal Year saw the peak work load for this agency. At that time actual traveling expense was \$1,122. The work load does not indicate the necessity for any additional traveling in 1949-50, when the work load will have dropped substantially. We therefore recommend \$1,200 as being adequate. This is a reduction of \$464 from the \$1,664 requested for the 1949-50 Fiscal Year.

Other items for increase are due to higher normal operating expense.

For Support of the Structural Pest Control Board from the Structural Pest Control Fund

Item 235, page 51 of the Budget Bill, and pages 611 and 612 of the Budget. The amount requested is \$34,267 from the Structural Pest Control Fund for support of the Structural Pest Control Board. This is an increase of \$1,543, or 4.7 percent over the amount of \$32,724 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$353	611
Operating expense -----	561	611
Equipment -----	629	611
Total -----	\$1,543	
Budgeted increase for new or expanded service:		
None -----		

Recommendations

Amount budgeted-----	\$34,267
Legislative Auditor's recommendations-----	34,267
Reduction -----	None

Analysis

The increases in all categories for this agency appear adequately justified by work load. We recommend that item 235 in the amount of \$34,267 be approved.

For Support of the Board of Examiners in Veterinary Medicine from the Veterinary Examiners' Contingent Fund

Item 236, pages 51 and 52 of the Budget Bill, and pages 613 and 614 of the Budget. The amount requested is \$11,207 from the Veterinary Examiners' Contingent Fund for support of the Board of Examiners in Veterinary Medicine. This is a decrease of \$576, or 4.9 percent from the amount of \$11,783 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	—\$84	613
Operating expense -----	482	613
Equipment -----	—974	613
Total -----	—\$576	
Budgeted increase for new or expanded service:		
None -----		

Recommendations

Amount budgeted -----	\$11,207
Legislative Auditor's recommendations-----	10,560
Reduction -----	\$647

Recommended Items of Reduction

Operating expense—rent ----- 647

Analysis

The recommended reduction of \$647 will reduce operating expense in the amount of \$647 for office rental space in the cities of San Francisco and Los Angeles.

In view of the low number of licentiates, which number 1,122 estimated for 1949-50, and the small number of investigations per year which is estimated at 52 for the ensuing fiscal year, we recommend that if possible the investigator position be placed on a one-half time basis at a saving of \$1,867. We do not see the need for offices in cities other than Sacramento, and therefore recommend that the total amount of \$647 for office rent in San Francisco and Los Angeles be disallowed.

For Support of the Yacht and Ship Brokers Commission from the Yacht and Ship Brokers Fund

Item 237, page 52 of the Budget Bill and page 615 of the Budget. The amount requested is \$14,647 from the Yacht and Ship Brokers Fund for support of the Yacht and Ship Brokers Commission. This is an increase of \$849 or 6.1 percent over the amount of \$13,798 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages -----	\$124	----
Operating expense -----	559	----
Equipment -----	166	----
Total -----	\$849	
Budgeted increase for new or expanded service:		
None		

Recommendations

Amount budgeted -----	\$14,647
Legislative Auditor's recommendations -----	14,647
Reduction -----	None

Analysis

We recommend that Item 237 be approved in the amount of \$14,647 as requested.

For Support of the Board of Osteopathic Examiners from the Osteopathic Examiners Contingent Fund

Item 238, page 52 of the Budget Bill and pages 617 and 618 of the Budget. The amount requested is \$25,541 from the Osteopathic Examiners Contingent Fund for the support of the Board of Osteopathic Examiners. This is an increase of \$634, or 2.5 percent over the amount of \$24,907 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages-----	\$276	617
Operating expense-----	424	617
Equipment-----	—66	617
Total-----	\$634	
Budgeted increase for new or expanded service:		
None		

Recommendation

Amount budgeted-----	\$25,541
Legislative Auditor's recommendations-----	23,766
Reduction-----	\$1,775

Recommended Items of Reduction

Operating expense—printing-----	\$1,775
---------------------------------	---------

Analysis

We recommend a reduction of \$1,775 in printing cost for the printing of a directory. Inasmuch as there has been only a nominal increase in the number of new licensees, the printing of a new directory is not justified.

For Support of the Board of Pilot Commissioners from the Board of Pilot Commissioners' Special Fund

Item 239, page 52 of the Budget Bill, and pages 619 and 620 of the Budget. The amount required is \$11,958 from the Board of Pilot Commissioners' Special Fund. This is an increase of \$64, or .54 percent over the amount of \$11,894 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Operating expense-----	\$109	619
Equipment-----	—45	619
Total-----	\$64	
Budgeted increase for new or expanded service:		
None		

Recommendations

Amount budgeted-----	\$11,958
Legislative Auditor's recommendations-----	8,958
Reduction-----	\$3,000

Recommended Items of Reduction

Salaries and wages—secretary-----	\$3,000
-----------------------------------	---------

Analysis

The nominal work load of this agency indicates that the duties of the secretary could be maintained by an extension of their contractual

agreement with Departmental Administration of the Department of Professional and Vocational Standards. We recommend that the position of secretary be eliminated.

For Support of the California Horse Racing Board from the Fair and Exposition Fund

Item 240, page 52 of the Budget Bill and page 621 of the Budget. The amount requested is \$119,339 from the Fair and Exposition Fund for the support of the Horse Racing Board. This is an increase of \$15,702 or 15.2 percent over the amount of \$103,637 estimated to be expended in the 1948-49 Fiscal Year.

<i>Item of increase</i>	<i>Amount</i>	<i>Budget page</i>
Budgeted increase based on work load, price increase, or salary adjustment at existing level of service:		
Salaries and wages	\$6,529	622
Operating expenses	9,239	622
Equipment	—66	622
Total	\$15,702	
Budget increase for new or expanded services:		
None	-----	-----

Recommendations

Amount budgeted	\$119,339
Legislative Auditor's recommendations	\$119,339
Reduction	None

Analysis

We recommend the amount requested be approved.

The Horse Racing Board has set up a tentative schedule of racing dates for 1949-50 which call for 13 percent more racing days than in 1948-49.

Salaries and Wages

Increases are a result of salary adjustments and increased temporary help for the added days of racing.

Operating Expenses

Increases are related to work load with the exception of board travel and automobile mileage.

Board travel is increased \$1,000 or 100 percent to provide additional expense reimbursement to the Board Members. The business of the Horse Racing Board has required an increased amount of the Member's time, and even more attention to board business is expected in 1949-50. The Board Members are unpaid officials.

Automobile mileage is increased \$2,236 to provide for three positions filled or to be filled late in 1948-49. These are the positions of semi-senior accountant, and two investigators. No mileage for these positions is included in the 1948-49 expenditures so their entire mileage represents an increase. These positions, their travel and mileage are warranted by the present and anticipated work load.

Equipment

The equipment requested consists of two typewriters to be replaced, a camera and miscellaneous small items of office equipment.