

CALIFORNIA LEGISLATURE
FIFTY-SEVENTH SESSION
1947

Analysis of the Budget and Budget Bill
of the
State of California
for the
Fiscal Year July 1, 1947, to June 30, 1948

Report of the Legislative Auditor
to the
Joint Legislative Budget Committee

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LETTER OF TRANSMITTAL

SACRAMENTO, CALIFORNIA, March 3, 1947

*The Honorable W. P. Rich, Chairman
and Members of the Joint Legislative
Budget Committee
State Capitol, Sacramento, California*

GENTLEMEN: In accordance with the provisions of Joint Rule 37 of the Senate and the Assembly creating the Joint Legislative Budget Committee, defining the duties of said committee, and giving it authority to employ a Legislative Auditor, I submit herewith an analysis and report on the State Budget and the Budget Bill for the Fiscal Year July 1, 1947, to June 30, 1948.

The duty of the committee in this respect is set forth in Joint Rule 37 as follows:

"It shall be the duty of the committee to ascertain facts and make recommendations to the Legislature and to the houses thereof concerning the State Budget, the revenues and expenditures of the State, and of the organization and functions of the State, its departments, subdivisions and agencies, with a view of reducing the cost of the State Government, and securing greater efficiency and economy."

Conforming to your instructions, as soon as the current Budget for the Biennium 1945-47 was adopted, we began working on the Budget for the following Biennium 1947-49. In November, 1946, the people adopted a constitutional provision for annual budgets.

In compliance with this decision of the people, the fiscal officers had to change their procedure and had to revamp their budget thinking from the biennial to the annual basis. It was difficult to reorient their budget procedure. In general the new budget was formed by taking the first fiscal year of the Biennial Budget. If this is followed throughout, little or no savings will follow from the Annual Budget. It will require a stricter review and closer budgeting to accomplish the results claimed for the Annual Budget.

Upon your approval of the request of the Director of Finance, the Legislative Auditor and staff sat in on all budget hearings and participated in the formation of the Budget as was done in 1943 and in 1945. We feel that we were helpful and that we contributed in reducing requests that were out of line. The departmental requests were generally reduced.

The total amount of the Annual Budget as finally approved by the Governor confirms our original prediction that the Budget for the biennium would have exceeded \$1,000,000,000. This is the largest Budget the State has ever had.

In making our budget analysis and analysis of the Appropriation Bill, we have followed the same method used in our report on the 1945-47

Budget. Section I, entitled "The 1947-48 Budget and the Budget Bill," has been repeated, modifying the text to conform with the amended constitutional provision requiring an Executive Budget and changing the text to conform to the new Annual Budget.

We point out that as a document this Budget is greatly improved and meets many of our previous objections. We have repeated the text of Section I, for many members of the Legislature have informed us that it was helpful. It should be particularly helpful for the many new members that are in the Legislature for the first time.

The other sections of this budget analysis follow the same procedure used in our prior reports but are applied to this Annual Budget.

We wish to express our particular thanks to the Director of Finance and to his budget staff and to the budget officers of every other department of the State for their assistance and cooperation given us in making this analysis. In particular I wish to express my personal appreciation to the staff of the Budget Committee who have worked diligently, conscientiously and without consideration of hours or overtime in making this analysis and in coordinating our budget information with the actual Budget Document and the Appropriation Bill in the short time available after they were presented to the Legislature.

Respectfully,

ROLLAND A. VANDEGRIFT, Legislative Auditor

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