

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$846	\$846	---	714	38
Operating expense	—996	—996	---	714	52
Equipment	—100	—100	---	714	58
Less:					
Increased reimbursements	—14	—14	---	714	63
Total increase	—\$264	—\$264	---		

RECOMMENDATIONS

Amount budgeted	\$39,642
Legislative Auditor's recommendation	39,642
Reduction	None

ANALYSIS

The activities proposed by the Soil Conservation Commission for the 1953-54 Fiscal Year are at exactly the same level as those authorized for the current 1952-53 Fiscal Year. The proposed expenditures are actually \$264 less than those estimated for the current fiscal year. This is the result of a substantial reduction in estimated costs of printing because of the fact that the biennial report of the commission is being printed in the current fiscal year and will, therefore, not be required in the 1953-54 Fiscal Year. This reduction is partially offset by increases in the salaries and wages category because of merit salary adjustments.

We recommend approval of the budget as requested.

Department of Professional and Vocational Standards
DEPARTMENTAL ADMINISTRATION

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

ITEMS 212-237 of the Budget Bill

Budget page 715
Budget line No. 8

For Support of Departmental Administration From the Professional and Vocational Standards Fund

Amount requested	\$111,538
Estimated to be expended in 1952-53 Fiscal Year	112,391
Decrease (0.8 percent)	\$853

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$2,782	\$2,782	---	715	55
Operating expense	73	73	---	716	7
Equipment	—3,708	—3,708	---	716	13
Total increase	—\$853	—\$853	*		

RECOMMENDATIONS

Amount budgeted	\$111,538
Legislative Auditor's recommendation	111,538
Reduction	None

ANALYSIS

The proposed expenditures for 1953-54 are estimated at \$111,538, a decrease over estimated expenditures for 1952-53 of \$853, or 0.8 percent. The proposed expenditures maintain the same level of service as the current year.

Centralized Services

We reiterate our previous recommendations that all mail, cashiering and licensing operations be centralized. The management analysis section, in June of 1950 recommended this centralization. The Legislature, in the 1950-51 Budget, appropriated \$13,450 to purchase the equipment necessary to make the changes. This money is still unexpended. We believe this centralization to be practicable with the type of equipment that has been recommended regardless of the location of the various units to be serviced.

Printing

In our analysis of the 1952-53 Budget Bill we recommended the installation of equipment for the reproduction of directories and forms of all kinds through an offset duplicating method rather than the more expensive printing process then being used. Preliminary studies had indicated the possibility of savings in excess of 75 percent of the total amounts appropriated for printing for the boards, collectively. The agency itself, as well as the Department of Finance, agreed that such a saving might be possible.

We are advised that a vari-typer has been procured and is in operation. However, the amounts estimated to be expended for printing in 1953-54 by the respective boards do not reflect even appreciable fractions of the anticipated savings.

We recommend that the Department of Finance through budgetary control effect a reduction of the printing item of each board to bring it more in line with the economies of the new operation.

Unbudgeted Surpluses

The following table shows the estimated unbudgeted surpluses in the special funds of the respective boards in the Department of Professional and Vocational Standards as of June 30, 1954. These total \$4,187,542. Of this amount, \$2,668,920 is estimated will be on deposit with the State Treasurer.

The balance of \$1,518,622 represents investments in the Business and Professions Building by some of the boards. If the estimated repayments to the investing agencies are maintained, this obligation will be liquidated in approximately 10 years.

Estimated expenditures for all boards for the 1953-54 Fiscal Year total \$2,447,399.

It is recommended that the Legislature explore the possibility of placing a statutory ceiling on the amount which can be on deposit unbudgeted in each of these special funds at the close of each fiscal year.

The Legislature took similar action in the case of the Pilot Commissioners Special Fund when it enacted Chapter 1377, Statutes of 1947, which provided that all moneys in that fund in excess of \$6,500 at the close of June 30th of each year shall on the order of the Controller, be transferred to the General Fund of the State.

The amount designated to be carried over in each fund should bear a direct relation to the normal annual operating expenses of each board.

Department of Professional and Vocation Standards
Estimated—As of June 30, 1954
Unbudgeted Surpluses

<i>Board</i>	<i>Investment in business and professional building</i>	<i>Investment in business and professional building annex</i>	<i>Current sur- plus exclusive of building investments</i>	<i>Total estimated unbudgeted sur- plus as of June 30, 1954</i>
Accountancy -----	\$48,590	\$97,260	\$224,226	\$370,076
Architectural Exami- ners -----	---	---	27,659	27,659
Athletic Commission * _	---	---	163,988*	163,988*
Barber Examiners ----	9,032	---	20,768	29,800
Cemetery -----	---	---	23,148	23,148
Chiropractic Examiners	---	---	91,465	91,465
Civil and Professional Engineers -----	151,526	15,105	474,772	641,403
Contractors -----	88,793	91,590	555,610	735,993
Cosmetology -----	---	73,271	90,854	164,125
Dental Examiners ----	5,164	22,897	65,553	93,614
Dry Cleaners -----	---	---	210,964	210,964
Funeral Directors and and Embalmers -----	7,743	9,159	36,731	53,633
Furniture and Bedding Inspection -----	39,466	192,339	164,524	396,329
Guide Dogs for the Blind † -----	---	---	---	---
Medical Examiners ---	11,613	311,549	107,557	430,719
Nurse Examiners -----	16,776	206,075	119,079	341,930
Optometry -----	---	---	13,250	13,250
Osteopathic Examiners	---	---	60,615	60,615
Pharmacy -----	---	---	148,382	148,382
Pilot Commissioners ‡ _	---	---	6,500	6,500
Private Investigators and Adjustors -----	19,924	100,750	60,462	181,136
Shorthand Reporters _	---	---	22,673	22,673
Social Work Examiners	---	---	46,408	46,408
Structural Pest Control	---	---	38,998	38,998
Veterinary Medicine --	---	---	35,719	35,719
Vocational Nurse Examiners -----	---	---	-13,205	-13,205
Yacht and Ship Brokers -----	---	---	36,208	36,208
	<u>\$398,627</u>	<u>\$1,119,995</u>	<u>\$2,668,920</u>	<u>\$4,187,542</u>

* Subject to transfer for the maintenance of Veterans' Home in accordance with Section 18634 of the Business and Professions Code. Surplus shown is not included in totals.
 † Funds for this board are appropriated from the General Fund.
 ‡ Accumulated surplus which is in excess of \$6,500 as of June 30 reverts to the General Fund in accordance with Section 1159 of the Harbors and Navigation Code.

Department of Professional and Vocational Standards
DIVISION OF ADMINISTRATIVE PROCEDURE

ITEM 212 of the Budget Bill

Budget page 717
 Budget line No. 7

For Support of Division of Administrative Procedure From the General Fund

Amount requested -----	\$75,553
Estimated to be expended in 1952-53 Fiscal Year -----	74,865
Increase (0.1 percent) -----	\$688

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	—\$296	—\$296	---	718	73
Operating expense-----	2,037	2,037	---	718	74
Equipment-----	—1,505	—1,505	---	718	75
Plus:					
Decreased reimbursements					
Hearings and other services to agencies-----	452	452	---	718	79
Total increase-----	\$688	\$688	---		

RECOMMENDATIONS

Amount budgeted-----	\$75,553
Legislative Auditor's recommendation-----	75,553
Reduction-----	None

ANALYSIS

We recommend approval of the amount requested for support of the division. It is noted that the estimate of reimbursements to the extent of 75 percent of the combined cost of administration and services rendered to state agencies in the current year will not materialize. In fact, the budget for the division for the current year calls for a \$12,585 deficiency authorization to augment the 1952-53 budget. Nevertheless, we recommend the request for \$75,553 be granted from the General Fund for 1953-54, on the basis that a reasonable appropriation from the General Fund is justified to encourage the use of this division in conducting hearings. We believe that this is in the public interest. At the same time the share which is borne by the General Fund should be carefully reviewed next year. The over-all cost of support for the division is budgeted at \$165,371, of which \$89,918, or 54.3 percent represents estimated reimbursements for services to other agencies, leaving the balance of \$75,553, or 45.7 percent, to be supplied from the General Fund.

Department of Professional and Vocational Standards
BOARD OF ACCOUNTANCY

ITEM 213 of the Budget Bill

Budget page 719
Budget line No. 7

For Support of Board of Accountancy From the Accountancy Fund

Amount requested-----	\$155,340
Estimated to be expended in 1952-53 Fiscal Year-----	151,851
Increase (2.3 percent)-----	\$3,489

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	\$2,741	\$2,741	---	719	53
Operating expense-----	1,026	1,026	---	719	76
Equipment-----	—278	—278	---	720	5
Total increase-----	\$3,489	\$3,489	---		

RECOMMENDATIONS

Amount budgeted	\$155,340
Legislative Auditor's recommendation	155,340
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Reduction	None

ANALYSIS

Expenditures for 1953-54 are estimated at \$155,340 as against estimated expenditures of \$151,851, an increase of \$3,489, or 2.3 percent. Principal item of increase is occasioned by estimated smaller salary savings. The proposed program is on the same level as that of 1952-53.

Estimated revenues for 1953-54 will exceed proposed expenditures by \$4,191, leaving an accumulated surplus of \$370,076 as of June 30, 1954.

We recommend approval of the budget as submitted.

**Department of Professional and Vocational Standards
BOARD OF ARCHITECTURAL EXAMINERS**

ITEM 214 of the Budget Bill

Budget page 721
Budget line No. 6

For Support of Board of Architectural Examiners From the Architectural Examiners' Fund

Amount requested	\$39,924
Estimated to be expended in 1952-53 Fiscal Year	38,979
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Increase (2.4 percent)	\$945

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$584	\$584	---	721	47
Operating expense	1,386	1,386	---	721	71
Equipment	-1,025	-1,025	---	721	77
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Total increase	\$945	\$945	---		

RECOMMENDATIONS

Amount Budgeted	\$39,924
Legislative Auditor's recommendation	39,924
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Reduction	None

ANALYSIS

Proposed expenditures for the Board of Architectural Examiners for 1953-54 are \$39,924, an increase of \$945, or 2.4 percent over estimated expenditures for 1952-53.

Revenues are estimated to exceed expenditures by \$8,904 with an estimated surplus of \$27,659 in the Architectural Examiners' Fund as of June 30, 1954.

We recommend approval of the budget as submitted.

**Department of Professional and Vocational Standards
ATHLETIC COMMISSION**

ITEM 215 of the Budget Bill

Budget page 723
Budget line No. 7

For Support of Athletic Commission From the Athletic Commission Fund

Amount requested	\$124,512
Estimated to be expended in 1952-53 Fiscal Year	126,502
Decrease (1.6 percent)	\$1,990

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	—\$1,819	—\$1,819	---	724	48
Operating expense	79	79	---	724	49
Equipment	—250	—250	---	724	50
Total increase	—\$1,990	—\$1,990	---		

RECOMMENDATIONS

Amount Budgeted	\$124,512
Legislative Auditor's recommendation	124,512
Reduction	None

ANALYSIS

Proposed expenditures for the Athletic Commission from the Athletic Commission Fund for 1953-54 are \$124,512, a decrease of \$1,990 or 1.6 percent. Revenues are estimated to decline from \$180,000 to \$175,000, or 2.7 percent.

We recommend approval of the budget as submitted.

**Department of Professional and Vocational Standards
BOARD OF BARBER EXAMINERS**

ITEM 216 of the Budget Bill

Budget page 725
Budget line No. 7

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

Amount requested	\$107,378
Estimated to be expended in 1952-53 Fiscal Year	104,164
Increase (3.1 percent)	\$3,214

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$1,264	\$1,264	---	725	58
Operating expense	2,092	2,092	---	726	7
Equipment	—142	—142	---	726	14
Total increase	\$3,214	\$3,214	---		

RECOMMENDATIONS

Amount Budgeted	\$107,378
Legislative Auditor's recommendation	107,378
Reduction	None

ANALYSIS

Expenditures for 1953-54 for the Board of Barber Examiners from the Barber Examiners' Fund are estimated at \$107,378, an increase of \$3,214, or 3.1 percent over estimated expenditures for 1952-53.

Expenditures for 1953-54 are estimated to exceed revenues by \$14,364, or 14.8 percent. The unbudgeted surplus in the Barber Examiners' Fund as of June 30, 1954 is estimated to be reduced to \$29,800. If this same ratio of expenditures to revenues is maintained, the balance in this fund would be wiped out by the end of the 1955-56 Fiscal Year unless an upward revision of fees is put into effect.

We recommend approval of the amount requested.

**Department of Professional and Vocational Standards
CEMETERY BOARD**

ITEM 217 of the Budget Bill

Budget page 727
Budget line No. 7

For Support of Cemetery Board From the Cemetery Fund

Amount requested	\$20,789
Estimated to be expended in 1952-53 Fiscal Year	20,231
Increase (2.7 percent)	<u>\$558</u>

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and Wages	\$444	\$444	---	727	39
Operating expense	534	534	---	727	61
Equipment	-420	-420	---	727	64
Total increase	<u>\$558</u>	<u>\$558</u>	---		

RECOMMENDATIONS

Amount budgeted	\$20,789
Legislative Auditor's recommendation	<u>20,789</u>
Reduction	None

ANALYSIS

Expenditures for 1953-54 for the Cemetery Board from the Cemetery Fund are estimated at \$20,789. This is an increase of \$558, or 2.7 percent over estimated expenditures for 1952-53.

This board, created in 1949, appears now to have leveled off to a normal operation. Revenues are exceeding expenditures and surplus is showing a resultant steady increase.

We recommend approval of the budget as submitted.

**Department of Professional and Vocational Standards
BOARD OF CHIROPRACTIC EXAMINERS**

ITEM 218 of the Budget Bill

Budget page 729
Budget line No. 7

For Support of Board of Chiropractic Examiners From the Chiropractic Examiners' Fund

Amount requested	\$50,611
Estimated to be expended in 1952-53 Fiscal Year	50,277
Increase (0.7 percent)	<u>\$334</u>

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$1	\$1	---	729	46
Operating expense	745	745	---	729	69
Equipment	-412	-412	---	729	75
Total increase	<u>\$334</u>	<u>\$334</u>	---		

RECOMMENDATIONS

Amount budgeted	\$50,611
Legislative Auditor's recommendation	<u>50,611</u>
Reduction	None

ANALYSIS

Expenditures for the Board of Chiropractic Examiners for 1953-54 are estimated at \$50,611, an increase of \$334, or 0.7 percent over estimated expenditures for 1952-53.

The same level of service is contemplated to be maintained as for 1952-53.

We recommend approval of the amount requested.

**Department of Professional and Vocational Standards
BOARD OF REGISTRATION FOR CIVIL AND PROFESSIONAL ENGINEERS**

ITEM 219 of the Budget Bill

Budget page 731
Budget line No. 7

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

Amount requested	\$178,820
Estimated to be expended in 1952-53 Fiscal Year	175,279
Increase (2.0 percent)	<u>\$3,541</u>

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$2,612	\$2,612	---	731	65
Operating expense	1,788	1,788	---	732	14
Equipment	-859	-859	---	732	20
Total increase	<u>\$3,541</u>	<u>\$3,541</u>	---		

RECOMMENDATIONS

Amount budgeted	\$178,820
Legislative Auditor's recommendation	178,820
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Reduction	None

ANALYSIS

Expenditures for the Board of Registration for Civil and Professional Engineers for 1953-54 from the Professional Engineers' Fund are estimated at \$178,820. This is an increase over the amount estimated to be expended in 1952-53 of \$3,541, or 2 percent.

Considerable of this increase is due to an increase paid examination personnel.

Unexpended surplus in the Professional Engineers' Fund is estimated to be \$641,403 at the end of the 1953-54 Fiscal Year. Revenues are exceeding expenditures.

We recommend approval of the budget as submitted.

**Department of Professional and Vocational Standards
CONTRACTORS' LICENSE BOARD**

ITEM 220 of the Budget Bill

Budget page 733
Budget line No. 7

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

Amount requested	\$555,220
Estimated to be expended in 1952-53 Fiscal Year	529,637
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Increase (4.8 percent)	\$25,583

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$25,142	\$16,118	\$9,024	735	9
Operating expense	7,614	4,614	3,000	735	10
Equipment	-7,173	-7,173	---	735	11
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Total increase	\$25,583	\$13,559	\$12,024		

RECOMMENDATIONS

Amount budgeted	\$555,220
Legislative Auditor's recommendation	543,196
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Reduction	\$12,024

ANALYSIS

Budgeted expenditures of \$555,220 for the board for the 1953-54 Fiscal Year represent an increase of \$25,583, or 4.6 percent over estimated expenditures of \$529,637 shown for the current year. Of the proposed expenditures for support, \$12,024 is attributable to increased level of service with the proposal to add two supervising investigator positions to the inspection phase of the work.

We recommend that the level of service remain as at present with the now existing personnel. It is stated that the need for the two additional positions is on a work load basis with refinement of operations. It is noted that the agency's budget presently shows a total of five top-level personnel excluding the registrar. It is noted also that there are reported six vacant investigator positions, four of which are in the Los Angeles area

where the two proposed new positions would be placed. We fail to see the need for other additional positions on a work load basis, particularly in view of the existing vacancies.

**Department of Professional and Vocational Standards
BOARD OF COSMETOLOGY**

ITEM 221 of the Budget Bill

Budget page 736
Budget line No. 7

For Support of Board of Cosmetology From the Cosmetology Contingent Fund

Amount requested	\$163,198
Estimated to be expended in 1952-53 Fiscal Year	162,341
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Increase (0.5 percent)	\$857

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	—\$406	—\$406	---	736	61
Operating expense	1,519	1,519	---	737	9
Equipment	—256	—256	---	737	12
<hr/>					
Total increase	\$857	\$857	---		

RECOMMENDATIONS

Amount budgeted	\$163,198
Legislative Auditor's recommendation	163,198
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Reduction	None

ANALYSIS

Expenditures for the Board of Cosmetology for 1953-54 are estimated at \$163,198. This is an increase of \$957, or 0.5 percent over estimated expenditures for 1952-53.

The number of positions and the program are of the same level as for 1952-53. Revenues are continuing to exceed expenditures and the expected surplus in the Cosmetology Contingent Fund is estimated to be \$164,125 as of June 30, 1954.

We recommend approval of the budget as submitted.

**Department of Professional and Vocational Standards
BOARD OF DENTAL EXAMINERS**

ITEM 222 of the Budget Bill

Budget page 738
Budget line No. 7

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

Amount requested	\$60,181
Estimated to be expended in 1952-53 Fiscal Year	56,265
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Increase (7.0 percent)	\$3,916

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	\$729	\$729	---	738	56
Operating expense-----	4,332	4,332	---	738	78
Equipment-----	-1,145	-1,145	---	739	6
Total increase-----	\$3,916	\$3,916	---		

RECOMMENDATIONS

Amount budgeted-----	\$60,181
Legislative Auditor's recommendation-----	60,181
Reduction-----	None

ANALYSIS

The increase in proposed expenditures for support of the board show an increase of \$3,916, or 7.0 percent over the estimated expenditures of \$56,265 for the current year. This is attributable chiefly to the cost of printing and mailing the biennial directory of dental licentiates which is budgeted at \$4,168.

We recommend approval of the budget as submitted.

Department of Professional and Vocational Standards

BOARD OF DRY CLEANERS

ITEM 223 of the Budget Bill

Budget page 740
Budget line No. 7

For Support of Board of Dry Cleaners From the Dry Cleaners' Fund

Amount requested-----	\$152,619
Estimated to be expended in 1952-53 Fiscal Year-----	143,453
Increase (6.4 percent)-----	\$9,166

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	\$7,892	\$56	\$7,836	740	70
Operating expense-----	1,535	-805	2,340	741	24
Equipment-----	-261	-261	---	741	30
Total increase-----	\$9,166	-\$1,010	\$10,176		

RECOMMENDATIONS

Amount budgeted-----	\$152,619
Legislative Auditor's recommendation-----	142,443
Reduction-----	\$10,176

ANALYSIS

The amount requested for the Board of Dry Cleaners for 1953-54 is \$152,619, an increase of \$9,166, or 6.4 percent over the amount estimated to be expended for 1952-53.

Two additional positions, one supervising inspector and one inspector, are requested. It is estimated that 21,450 licenses will be in effect in 1953-54 as compared to an estimated 20,657 during 1952-53, or an increase of 3.8 percent. The basis of the request for the new positions is to give closer supervision over the present ten investigators and to increase the number of routine inspections per year.

Inasmuch as the intent of these two new positions appears to be to create a new level of service, we recommend that they not be allowed, effecting a reduction of \$7,836 in salaries and wages, together with a reduction of \$2,340 in automobile mileage for a total of \$10,176.

**Department of Professional and Vocational Standards
BOARD OF FUNERAL DIRECTORS AND EMBALMERS**

ITEM 224 of the Budget Bill

Budget page 742
Budget line No. 8

*For Support of Board of Funeral Directors and Embalmers From the
Funeral Directors and Embalmers Fund*

Amount requested -----	\$32,545
Estimated to be expended in 1952-53 Fiscal Year -----	30,697
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Increase (6.0 percent) -----	\$1,848

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$532	\$532	---	742	50
Operating expense -----	1,424	1,424	---	742	71
Equipment -----	-108	-108	---	742	74
<hr/>		<hr/>		<hr/>	
Total increase -----	\$1,848	\$1,848	---		

RECOMMENDATIONS

Amount budgeted -----	\$32,545
Legislative Auditor's recommendation -----	32,545
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Reduction -----	None

ANALYSIS

Expenditures for 1953-54 for the operation of the Board of Funeral Directors and Embalmers are estimated at \$32,545, an increase of \$1,848, or 6 percent over estimated expenditures for 1952-53.

Expenditures are exceeding revenues. The accumulated surplus as of June 30, 1954 is estimated to be \$53,633, a decrease of \$11,884, or 22.2 percent from the balance as of June 30, 1952.

We recommend approval of the amount requested.

**Department of Professional and Vocational Standards
BUREAU OF FURNITURE AND BEDDING INSPECTION**

ITEM 225 of the Budget Bill

Budget page 744
Budget line No. 8

*For Support of Bureau of Furniture and Bedding Inspection From the
Furniture and Bedding Inspection Fund*

Amount requested -----	\$190,862
Estimated to be expended in 1952-53 Fiscal Year -----	182,652
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Increase (4.5 percent) -----	\$8,210

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	\$6,268	\$2,638	\$3,630	745	67
Operating expense -----	1,942	1,306	636	745	68
Equipment -----	---	---	---	745	69
Total increase -----	\$8,210	\$3,944	\$4,266		

RECOMMENDATIONS

Amount budgeted -----	\$190,862
Legislative Auditor's recommendation-----	186,596
Reduction -----	\$4,266

ANALYSIS

We recommend that expenditures of \$190,862 proposed for support of the board for the 1953-54 Fiscal Year be reduced to \$186,596. This will create a saving of \$4,266, or 2.2 percent of the proposed budget for the bureau.

The recommended reduction would eliminate the sum of \$4,266 requested for refinement of service. The bureau proposes to add one inspector position to the personnel. The request is based not particularly on work load at the now existing level of service, but rather on the proposal to step-up the inspection program to at least three inspections per year per licensed establishment, where now the average is stated to be between one and two inspections per establishment.

There are now 17 inspectors and two supervising inspector positions established. Expenditures are estimated to exceed revenues by \$42,607, or 26.7 percent in 1953-54, and in the interest of economy, *we recommend the proposed new position and incidental expenses be disallowed.*

Department of Professional and Vocational Standards
BOARD OF GUIDE DOGS FOR THE BLIND

ITEM 226 of the Budget Bill

Budget page 747
Budget line No. 7

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

Amount requested -----	\$753
Estimated to be expended in 1952-53 Fiscal Year-----	743
Increase (1.3 percent) -----	\$10

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	---	---	---	747	28
Operating expense -----	\$10	\$10	---	747	43
Equipment -----	---	---	---	---	---
Total increase -----	\$10	\$10	---		

RECOMMENDATIONS

Amount budgeted -----	\$753
Legislative Auditor's recommendation-----	753
Reduction -----	None

ANALYSIS

Since the board does not have any staff of its own, the function of this agency for licensing guide dog schools and guide dog trainers is performed by the departmental administration staff.

Expenditures, which are on the same level as for 1952-53, are for operating expenses.

Approval of the amount requested is recommended.

**Department of Professional and Vocational Standards
BOARD OF MEDICAL EXAMINERS**

ITEM 227 of the Budget Bill

Budget page 748

Budget line No. 7

For Support of Board of Medical Examiners From the Medical Examiners' Contingent Fund

Amount requested	\$186,347
Estimated to be expended in 1952-53 Fiscal Year	186,005
Increase (0.2 percent)	\$342

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$495	\$495	---	748	63
Operating expense	1,424	1,424	---	749	14
Equipment	-1,577	-1,577	---	749	21
Total increase	\$342	\$342	---		

RECOMMENDATIONS

Amount budgeted	\$186,347
Legislative Auditor's recommendation	186,347
Reduction	None

ANALYSIS

Expenditures for 1953-54 are estimated at \$186,347, an increase of \$342, or 0.2 percent, over estimated expenditures for 1952-53. Continuing the trend which started in 1950-51, expenditures continue to exceed revenues. Accumulated surplus in Board of Medical Examiners' Contingent Fund, as of June 30, 1954, is estimated at \$430,719, a decrease of \$27,955, or 6.1 percent from the surplus as of June 30, 1950.

The number of positions and the level of service is the same as for 1952-53.

Approval of the amount requested is recommended.

**Department of Professional and Vocational Standards
BOARD OF NURSE EXAMINERS**

ITEM 228 of the Budget Bill

Budget page 750

Budget line No. 7

For Support of Board of Nurse Examiners From the Nurse Examiners' Fund

Amount requested	\$120,316
Estimated to be expended in 1952-53 Fiscal Year	112,384
Increase (7.1 percent)	\$7,932

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	\$6,185	\$2,093	\$4,092	750	68
Operating expense -----	2,343	2,193	150	751	25
Equipment -----	—796	—977	181	751	31
Reimbursement -----	200	200	---	751	34
Total increase -----	\$7,932	\$3,509	\$4,423		

RECOMMENDATIONS

Amount budgeted-----	\$120,316
Legislative Auditor's recommendation-----	115,893
Reduction -----	\$4,423

ANALYSIS

Expenditures for 1953-54 are estimated at \$120,316, an increase over estimated expenditures for 1952-53 of \$7,932, or 7.1 percent.

An additional position of special investigator is requested based on a backlog of complaints that have not been investigated. This position was requested in the 1952-53 Budget and was not allowed. There does not appear to be a sufficient change in the board's work load figures to justify allowing the position.

It is recommended that this special investigator not be allowed, effecting a reduction of \$4,423 in the proposed budget, consisting of \$4,092 in salaries and wages; \$150 in automobile mileage, and \$181 in equipment.

Department of Professional and Vocational Standards
BOARD OF OPTOMETRY

ITEM 229 of the Budget Bill

Budget page 752
Budget line No. 7

For Support of Board of Optometry From the Optometry Fund

Amount requested-----	\$30,585
Estimated to be expended in 1952-53 Fiscal Year-----	31,191
Decrease (2.0 percent)-----	\$606

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages-----	\$38	\$38	---	752	42
Operating expense -----	396	396	---	752	66
Equipment -----	—1,040	—1,040	---	753	7
Total increase -----	\$606	\$606	---		

RECOMMENDATIONS

Amount budgeted-----	\$30,585
Legislative Auditor's recommendation-----	30,585
Reduction -----	None

ANALYSIS

We recommend approval of the budget as submitted. Estimated revenues exceed proposed expenditures slightly, leaving an estimated accumulated surplus in the Optometry Fund of \$13,250 as of June 30, 1954.

**Department of Professional and Vocational Standards
BOARD OF PHARMACY**

ITEM 230 of the Budget Bill

Budget page 754
Budget line No. 7

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

Amount requested	\$171,339
Estimated to be expended in 1952-53 Fiscal Year	170,338
Increase (0.6 percent)	\$1,001

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$1,737	\$1,737	---	754	61
Operating expense	426	426	---	755	11
Equipment	-1,162	-1,162	---	755	18
Total increase	\$1,001	\$1,001	---		

RECOMMENDATIONS

Amount budgeted	\$171,339
Legislative Auditor's recommendation	171,339
Reduction	None

ANALYSIS

We recommend approval of the budget as submitted. Expenditures for 1953-54 are shown to exceed revenues by approximately \$5,000 for the year. However, the accumulated surplus in the Pharmacy Board Contingent Fund is estimated to be approximately \$148,400 as of June 30, 1954, or 83 percent of a full year's needs based on the proposed budget.

**Department of Professional and Vocational Standards
BUREAU OF PRIVATE INVESTIGATORS AND ADJUSTERS**

ITEM 231 of the Budget Bill

Budget page 756
Budget line No. 8

*For Support of Bureau of Private Investigators and Adjusters From the
Private Investigator and Adjuster Fund*

Amount requested	\$28,243
Estimated to be expended in 1952-53 Fiscal Year	28,439
Decrease (0.7 percent)	\$196

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	---	---	---	756	41
Operating expense	-\$196	-\$196	---	756	63
Equipment	---	---	---	756	69
Total increase	-\$196	-\$196	---		

RECOMMENDATIONS

Amount budgeted	\$28,243
Legislative Auditor's recommendation	28,243
Reduction	None

ANALYSIS

We recommend approval of the budget as submitted. Expenditures are budgeted on the existing level of service, while revenues are estimated to exceed expenditures by approximately \$3,300 for the budget year.

The accumulated surplus in the Private Investigator and Adjuster Fund is estimated at \$181,136 as of June 30, 1954. This is made up of current or cash surplus of \$60,462 and \$120,674 invested in the Business and Professional Building and Building Annex.

**Department of Professional and Vocational Standards
STATE BOARD OF EXAMINERS OF SHORTHAND REPORTERS**

ITEM 232 of the Budget Bill

Budget page 758
Budget line No. 7

For Support of State Board of Examiners of Shorthand Reporters From the Shorthand Reporters' Fund

Amount requested -----	\$10,736
Estimated to be expended in 1952-53 Fiscal Year -----	11,055
Decrease (3.0 percent) -----	<u>\$319</u>

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$144	\$144	---	758	40
Operating expense -----	-340	-340	---	758	61
Equipment -----	-123	-123	---	758	64
Total increase -----	<u>\$319</u>	<u>\$319</u>	---		

RECOMMENDATIONS

Amount budgeted -----	\$10,736
Legislative Auditor's recommendation -----	10,736
Reduction -----	None

ANALYSIS

We recommend approval of the budget as submitted. Estimated revenue for 1953-54 is scheduled to exceed expenditures by approximately \$6,400, bringing the accumulated surplus in the Shorthand Reporters' Fund to \$22,673 as of June 30, 1954.

**Department of Professional and Vocational Standards
BOARD OF SOCIAL WORK EXAMINERS**

ITEM 233 of the Budget Bill

Budget page 760
Budget line No. 7

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

Amount requested -----	\$18,497
Estimated to be expended in 1952-53 Fiscal Year -----	16,877
Increase (9.6 percent) -----	<u>\$1,620</u>

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$92	\$92	---	760	43
Operating expense -----	1,606	1,606	---	760	64
Equipment -----	—78	—78	---	760	70
Total increase -----	\$1,620	\$1,620	---		

RECOMMENDATIONS

Amount budgeted -----	\$18,497
Legislative Auditor's recommendation -----	18,497
Reduction -----	None

ANALYSIS

We recommend approval of the budget as submitted. The major portion of the increase in proposed expenditures over the costs for the current year is attributable to costs of \$1,460 in connection with the printing and mailing of a roster of certified social workers. The roster is published in alternate years.

The accumulated surplus in the Registered Social Workers' Fund is shown as \$46,408 as of June 30, 1954, or more than twice the sum required for a whole year's operations.

**Department of Professional and Vocational Standards
STRUCTURAL PEST CONTROL BOARD**

ITEM 234 of the Budget Bill

Budget page 762
Budget line No. 7

**For Support of Structural Pest Control Board From the Structural
Pest Control Fund**

Amount requested -----	\$36,221
Estimated to be expended in 1952-53 Fiscal Year -----	36,728
Decrease (1.4 percent) -----	\$507

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$7	\$7	---	762	45
Operating expense -----	—514	—514	---	762	67
Equipment -----	---	---	---	762	73
Total increase -----	—\$507	—\$507	---		

RECOMMENDATIONS

Amount budgeted -----	\$36,221
Legislative Auditor's recommendation -----	36,221
Reduction -----	None

ANALYSIS

We recommend approval of the budget as submitted. Proposed expenditures are more than offset by revenues for the year. Accumulated surplus in the Structural Pest Control Fund is shown at approximately \$39,000 as of June 30, 1954.

**Department of Professional and Vocational Standards
BOARD OF EXAMINERS IN VETERINARY MEDICINE**

ITEM 235 of the Budget Bill

Budget page 764
Budget line No. 8

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

Amount requested	\$14,856
Estimated to be expended in 1952-53 Fiscal Year	13,743
Increase (8.1 percent)	\$1,113

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$44	\$44	---	764	49
Operating expense	19	19	---	764	70
Equipment	1,050	1,050	---	764	76
Total increase	\$1,113	\$1,113	---		

RECOMMENDATIONS

Amount budgeted	\$14,856
Legislative Auditor's recommendation	14,856
Reduction	None

ANALYSIS

We recommend approval of the budget as submitted. Estimated revenues for 1953-54 exceed proposed expenditures slightly, bringing accumulated surplus in the Veterinary Examiner's Fund to approximately \$35,700 as of June 30, 1954.

**Department of Professional and Vocational Standards
BOARD OF VOCATIONAL NURSE EXAMINERS**

ITEM 236 of the Budget Bill

Budget page 766
Budget line No. 7

*For Support of Board of Vocational Nurse Examiners From the
Vocational Nurse Examiners' Fund*

Amount requested	\$26,601
Estimated to be expended in 1952-53 Fiscal Year	28,692
Decrease (7.9 percent)	\$2,091

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages	\$398	\$398	---	766	61
Operating expense	-1,845	-1,845	---	767	7
Equipment	-644	-644	---	767	10
Total increase	-\$2,091	-\$2,091	---		

RECOMMENDATIONS

Amount budgeted	\$26,601
Legislative Auditor's recommendation	None
Reduction	\$26,601

ANALYSIS

Expenditures for 1953-54 for the Board of Vocational Nurses Examiners are estimated at \$26,601, a decrease of \$2,091, or 7.3 percent.

This board was created by the 1951 Session of the Legislature and is not, at present, self-supporting.

At the present scale of fees and since registration is permissive rather than mandatory there is no promise that this board can become self-supporting without some legislative changes. Pending legislation to correct these deficiencies, we cannot approve the budget as submitted.

**Department of Professional and Vocational Standards
YACHT AND SHIP BROKERS COMMISSION**

ITEM 237 of the Budget Bill

Budget page 768
Budget line No. 7

For Support of Yacht and Ship Brokers Commission From the Yacht and Ship Brokers' Fund

Amount requested -----	\$14,348
Estimated to be expended in 1952-53 Fiscal Year -----	14,206
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Increase (1.0 percent) -----	\$142

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$164	\$164	---	768	38
Operating expense -----	65	65	---	768	59
Equipment -----	—87	—87	---	768	62
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Total increase -----	\$142	\$142	---		

RECOMMENDATIONS

Amount budgeted -----	\$14,348
Legislative Auditor's recommendation -----	14,348
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Reduction -----	None

ANALYSIS

We recommend approval of the budget as submitted. The operations of the commission are supported from the Yacht and Ship Brokers' Fund which will have an estimated accumulated surplus as of June 30, 1954, amounting to \$36,200, or more than twice the total of expenditures for a whole year's operations.

**Department of Professional and Vocational Standards
BOARD OF OSTEOPATHIC EXAMINERS**

ITEM 238 of the Budget Bill

Budget page 770
Budget line No. 8

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

Amount requested -----	\$38,489
Estimated to be expended in 1952-53 Fiscal Year -----	38,990
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Decrease (1.3 percent) -----	\$501

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$353	\$353	---	770	42
Operating expense -----	87	87	---	770	62
Equipment -----	—941	—941	---	770	68
Total increase -----	—\$501	—\$501	---		

RECOMMENDATIONS

Amount budgeted -----	\$38,489
Legislative Auditor's recommendation -----	38,489
Reduction -----	None

ANALYSIS

We recommend approval of the budget as submitted. Expenditures are budgeted on the existing level of service. Services are estimated to exceed proposed expenditures, placing the accumulated surplus in the Osteopathic Examiners' Contingent Fund at \$60,600 as of June 30, 1954.

Department of Professional and Vocational Standards
BOARD OF PILOT COMMISSIONERS

ITEM 239 of the Budget Bill

Budget page 772
Budget line No. 8

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

Amount requested -----	\$11,922
Estimated to be expended in 1952-53 Fiscal Year -----	11,834
Increase (0.7 percent) -----	\$88

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$176	\$176	---	772	41
Operating expense -----	---	---	---	772	58
Equipment -----	—88	—88	---	772	64
Total increase -----	\$88	\$88	---		

RECOMMENDATIONS

Amount budgeted -----	\$11,922
Legislative Auditor's recommendation -----	11,922
Reduction -----	None

ANALYSIS

The amount requested for the Board of Pilot Commissioners for 1953-54 is \$11,922, an increase of \$88, or 0.7 percent over the amount estimated to be expended in 1952-53.

Revenues for 1953-54 are estimated to exceed expenditures by \$20,281, which amount will revert to the General Fund in accordance with the provisions of Section 1159 of the Harbors and Navigation Code.

We recommend approval of the budget as submitted.