also be pointed out that the administrators and technicians in state agencies have been given relatively liberal budgets to attend regional conferences at which representatives of other states are present. We therefore do not believe that the creation of this additional agency is essential and that state participation in the organization is already adequately provided for. We also call attention to the fact that there has been no request for contributions from the federal or local agencies represented in 1950-51, this budget item constituting a proposal that the State of California shall bear the entire cost of the program budget.

We recommend this item be not approved.

MISCELLANEOUS

ITEM 276 of the Budget Bill	 Budget page 768 Budget line No. 13 		
For Claim of the Secretary of the State Board of Control Amount requested Estimated to be expended in the 1949-50 Fiscal Year	\$55,554		
Decrease (86.7 percent)	\$362,091		
RECOMMENDATIONS Amount budgeted	\$55,554		
Legislative Auditor's Recommendation	55,554		
Reduction	None		

ANALYSIS

The amount of \$55,554 is requested to pay 96 claims against the State of California which have been approved by the Board of Control.

Examination of the claims showed that of the 96 approved, 34 claims totaling \$35,333.34 were for damages, losses, burglaries, etc. Twenty-six claims totaling \$14,621.09 were refunds of taxes, fees and deposits. Twenty-three claims amounting to \$3,724.70 were for state obligations for which money had not been appropriated, such as vacation pay, outlawed checks and items for which the State had received goods or services. Thirteen salary overpayments which cannot be recovered total \$1,869.91.

We recommend approval of the amount requested.

RESERVE FOR CONTINGENCIES

ITEM	977	of the	Budget	Rill
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Budget page 772 Budget line No. 22

For Emergency Fund to Be Expended Only on Written Authorization of the Department of Finance for Emergencies

Amount requested Amount appropriated for 1949-50 Fiscal Year	\$1,500,000 1,600,000
Decrease (6.3 percent)	\$100,000
RECOMMENDATIONS Amount Budgeted	\$1,500,000
Legislative Auditor's Recommendation	1,500,000
Reduction	None