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Under operating expenses of Dredges, Tugs and Scows, \$82,500 is proposed, the same amount as for the previous year. However, \$120,000 is set aside for the purchase of a new tug, which, if purchased, would reduce the operating expenses of the old equipment. Therefore, if a new tug is purchased during the year, operating expenses should be scaled downward accordingly.

We recommend approval of the amount requested.

For Maintenance, State Board of Harbor Commissioners

Item 339, for maintenance of fire boats, \$110,000.

We recommend approval of the amount requested.

For Services of San Francisco Firemen

Item 340 for services of City and County of San Francisco firemen, \$12,000.

We recommend approval of the amount requested.

For Construction and Improvement

Item 341, for construction and improvements, \$50,000.

We recommend approval of the amount requested.

Department of Employment

Analysis of Proposed Expenditures for the 1947-48 Fiscal Year

DISABILITY INSURANCE

For Administration of Unemployment Disability Benefits

Item 342, page 65 of the Budget Bill, and pages 383 to 385 of the Budget. *Amount requested is \$2,444,423 for 1947-48 from the Unemployment Compensation Disability Fund.* This represents an increase of \$710,348, or 41 percent, over actual expenditures of \$1,734,075 for the 1946-47 Fiscal Year.

Chapter 81, Statutes of 1946, First Extra Session, added to the California Unemployment Insurance Act, a new program for payment of disability benefits. The disability insurance program will be administered through 16 area offices located throughout the State. These offices will receive disability insurance claims and issue insurance checks.

Public Law 719, Seventy-ninth Congress, Second Session, approved on August 8, 1946, permitted the withdrawal of \$104,000,000 from the Unemployment Trust Fund so that payment of disability benefits could begin on December 1, 1946. *As of November 30, 1946, the Unemployment Compensation Fund contained \$131,803,706, including \$104,000,000 refunded to the State by congressional action during 1946.*

As the payment of disability benefits did not begin until December 1, 1946, the department has no historical basis for estimating work loads and costs of operation. A work load estimate was prepared after careful consideration of all available data, including a study of the work load experience of the State of Rhode Island, the only State which has been paying disability benefits. Allowances have been made for differences between

the Rhode Island law and the California law. Also, taken into consideration is the fact that during the Fiscal Year 1947-48 approximately 80 percent of the state's disability claim load will be carried by the Department of Employment, and 20 percent will be carried by private insurers under voluntary plans. *As of January 31, 1947, there were 4,056 approved voluntary plans.*

A record is being maintained by the department of all man hours worked on disability insurance functions which will result in the development of unit cost standards after the program has been in operation for a few months and, if actual experience warrants, a supplemental report will be made to the Legislature by your Legislative Auditor before it adjourns.

The following schedule analyzes expenditures by object showing increases and decreases for the 1947-48 Fiscal Year over 1946-47:

UNEMPLOYMENT DISABILITY ADMINISTRATION

(California Department of Employment)

1947-48 Compared With Expenditures for 1946-47
Analysis of Expenditures: By Object

Object	Actual and estimated		Proposed 1947-48	Increases 1947-48 over 1946-47	
	1945-46	1946-47		Amount	Percent
Salaries and wages-----	\$15,433	\$1,139,270	\$1,756,649	\$617,379	54.2
Operating expenses-----	5,307	462,458	573,370	110,912	23.9
Equipment-----	583	132,347	14,404	117,943	89.1
Reserve for contingencies----	----	----	100,000	100,000	100.0
Totals -----	\$21,323	\$1,734,075	\$2,444,423	\$710,348	41.0

Salaries and wages. No new positions are requested for 1947-48 over 1946-47. The increase of \$617,379, or 54.2 percent, in salaries and wages is attributable to:

(1) Normal annual salary increases, and

(2) The fact that the payment of disability insurance did not begin until December 1, 1946. Therefore, when the required personnel were employed, only eight months or less of the 1946-47 Fiscal Year remained. Since the Budget for the 1947-48 Fiscal Year will include salaries and wages for an entire year, or salary and wage costs for four more months of operations than were incurred in the previous year, the cost of salaries and wages for 1947-48 can be expected to show an increase of approximately 50 percent over 1946-47.

Operating expenses would have shown an increase for 1947-48 over 1946-47 similar to that for salaries and wages as a result of the disability insurance program operating for only eight months during the 1946-47 Fiscal Year had it not been for the high initial expense of readying premises for occupation, together with the relatively large initial purchases of supplies entailed in establishing the offices and organization during the 1946-47 Fiscal Year.

The estimated decreases in such costs for 1947-48 partially offset the anticipated increases which consist principally of the following:

	1946-47	1947-48	Increase or decrease	
			Amount	Percent
Telephone -----	\$10,393	\$16,320	\$5,927	57.0
Postage -----	62,569	95,973	33,404	53.3
Medical expense fees -----	101,984	165,328	63,344	62.1

The 1947-48 telephone costs of \$16,320 will be \$5,927, or 57 percent, higher than \$10,393 incurred during the 1946-47 Fiscal Year. Likewise, during the 1947-48 Fiscal Year, postage costs of \$95,973 will be \$33,404, or 53.3 percent, higher than the \$62,569 for 1946-47.

These estimated expenditures for telephone and postage reflect the fact that the disability payments did not begin until December 1, 1946, when one-third of the 1946-47 Fiscal Year had already elapsed. Thus, these anticipated expenditures appear reasonable and proper, based on actual and estimated experience during the last two-thirds of the 1947-48 Fiscal Year.

MEDICAL EXPENSE FEES

The allowance for medical expense fees was raised from \$67,000 requested at the time of the budget hearings with the Department of Finance to the \$165,328 shown in the printed budget. This resulted from the Legislative Auditor's recommendation that this item be strengthened to curb malingering and other abuses of the benefits provided by the Disability Insurance Law. Unscheduled visits to residence of claimants in the San Francisco area resulted in approximately 35 percent of the claimants being referred to a doctor for examination. A substantial part of those referred for medical examination did not appear for examination and were disqualified. Of those who appeared and were examined, approximately half were disqualified for disability insurance benefits. We believe that adequate provision for medical expense fees will result in substantial limitation of disability insurance payments.

We recommend that the California Employment Stabilization Commission establish channels for exchange of information to the end that, as prescribed in Section 207 of the Unemployment Compensation Disability Benefits Law, the State will be protected against the payment of disability insurance benefits to any individual who has received or is entitled to receive unemployment compensation under the California Unemployment Insurance Act, or under the State Workmen's Compensation Law. More than 70 companies write compensation insurance in California. Unfortunately, these companies do not use the same codings for classifying various occupations. There are other marked differences in methods of operation which complicate efforts to coordinate their activities with the State's disability insurance program. This must not discourage or preclude the Department of Employment from developing plans to protect the Disability Insurance Fund.

We recommend that Item 342 in the amount of \$2,444,423 be approved as submitted.

Public Works Board and Unified State Construction Act

Reappropriating General Fund Money

Section 3, page 65 of the Budget Bill, and page 951 of the Budget, provides that the unexpended balance of the money appropriated by Section 6, Chapter 145, Statutes of 1946, out of the unappropriated money in the State Treasury shall be transferred to the Postwar Employment Reserve. This section, however, provides that the money transferred shall still be available for expenditure under the above-mentioned statute.

This section means that the \$34,000,000 of the \$154,000,000 included in the above act, which provided for a unified program of construction, improvement and equipment for state agencies under the direction of the State Public Works Board, is now made available continuously until June 30, 1951, and will not revert until that date.

This is equivalent to making this \$34,000,000 a continuing appropriation and is consistent with the other sections in the act.

Supplementing the Public Works Board and Unified State Construction Act

Section 4 of the Budget Bill, page 65 and page 951 of the Budget, appropriates from the General Fund the sum of \$128,446,250, transferring this to the Postwar Unemployment Reserve Fund augmenting Section 6, Chapter 145, Statutes of 1946

Section 4 includes the following schedule of projects with the amount allocated for each:

University of California.....	\$33,107,000
Department of Education.....	16,417,000
Department of Mental Hygiene.....	31,700,000
Department of Corrections.....	10,422,250
California Youth Authority.....	3,650,000
Veterans' Home	2,060,000
State Department of Finance for State Capitol, office, and other buildings.....	7,900,000
Department of Natural Resources.....	1,650,000
Department of Motor Vehicles.....	1,703,750
Department of Agriculture.....	315,000
State Agricultural Society and Exposition Park—Sixth District Agricultural Association	1,750,000
Adjutant General and National Guard.....	5,000,000
Department of Public Health.....	2,800,000
Miscellaneous repairs and improvements of which not more than \$500,000 shall be available to the University of California.....	9,971,250

This has the effect of supplementing the Unified Construction Program in the sum of \$128,446,250. This additional amount becomes available for expenditure at the time the Budget Bill becomes effective. It can be spent for whatever the Administration determines and when the Administration determines. As we have previously explained in this report, this in effect increases the Governor's expenditure program by this sum, although only \$1,000,000 of it is actually included in the Budget total. This is for armories as is shown on page 949 of the Budget.

The detailed statement showing the Postwar Employment Reserve as originally set up in the above act and as it will be adjusted according to the Governor's recommendation from this additional appropriation will be found on page 951 of the Budget.

The Legislature, if it approves this Section as presented, will be recognizing and in a sense authorizing increasing costs of the facilities included in Section 6, Chapter 145 of the Statutes of 1946, by 50 per cent. In addition to this, there are some agencies included that did not appear in the original act. These are the Sixth District Agricultural Association, the Adjutant General and National Guard, and the Department of Public Health.

It will also be found by referring to page 951 of the Budget, Column 3, that \$28,450,000 has been included to cover what is called "scope increase." This covers these new agencies listed and additional facilities for the agencies approved in the original bill. Examination of this list will show that they are all items that were considered originally and were turned down. They are, however, only a fraction of the original requests put in by the various state agencies as the basis for the 1946 appropriation.

The Legislature should review the whole postwar building program in light of the increased price of building. The index of building costs has now reached approximately 500 and some recent bids have been as high as 800. Prices are so high that very few individuals can afford to build. In our opinion, if the State carries on a construction program at this time it will get a relatively small return for the money expended.

We have therefore recommended throughout this report, and we wish to repeat in connection with the whole State building program that only those items of the most pressing and urgent necessity be constructed until the building index has declined to at least 350. Even at this point, only those buildings that are absolutely necessary should be undertaken. If this is done, the State will receive a larger return for its money and the funds that are held will, in fact, be available as a Postwar Employment Reserve as was originally intended when the reserves were set up.

Revenue Deficiency Reserve

Section 5, page 66 of the Budget Bill, appropriates \$75,000,000 from the General Fund to a Revenue Deficiency Reserve. No provision is made for any future expenditure.

We have previously stated that viewing possible economic conditions of the near future, together with continued increase in fixed charges and the size of the Budget for the 1947-48 Fiscal Year, forces the conclusion that a deficiency reserve, together with other reserves already established, will undoubtedly prove of material assistance in relieving the shock that will accompany deflation and assist in making up for a decline in revenues to support the State Government.

Continuing Appropriations

Section 6, page 66 of the Budget Bill, provides that all appropriations previously made which are to be expended in accordance with the provisions of the Property Acquisition Act shall, notwithstanding provisions of Section 16003 of the Government Code, continue available until

June 30, 1949, for the purposes for which they were appropriated. *This is apparently in error for Section 16003 of the Government Code refers to the duties of the Controller in relation to drawing claims and provides that he shall not draw a warrant for any claim until it has been audited by him.* We believe that the Department of Finance made an error in their citation, and they intended to refer to Section 16304 of the Government Code which provides that an appropriation shall be available for expenditure during the period specified therein, or if not otherwise limited by law, for three years, after which it shall revert. *It is apparently the intent of this section to provide that the special appropriations made in accordance with provisions of the Property Acquisition Act shall remain available for expenditure until June 30, 1949.*

Categorical Limitation on Appropriations

Limitations on Appropriations

Section 7, pages 66 and 67 of the Budget Bill, provides that appropriations shall be expended in accordance with the schedule which has been previously explained.

This schedule of appropriation expenditures is the only general limitation placed on expenditures in the Appropriation Act. It is worthwhile to note that the Budget for the Fiscal Year, July 1, 1947, to June 30, 1948, is used as the final determination of what these categories shall mean.

Powers of Director of Finance

Section 8 refers to the powers of the Director of Finance to transfer from one designated category to another and provides that he shall present a report of such transfers to the Legislative Budget Committee.

Distribution of Additional Funds

Section 9 provides that additional funds received by any department shall be distributed by the Director of Finance to the several categories.

Reduction of Object Categories

Section 10 provides that the Director of Finance may reduce any object category.

Audit of Warrants by Controller

Section 11 requires the Controller's audit of warrants and limits claims for confidential purposes to \$2,000 except in the case of the Attorney General.

Withdrawal From an Appropriation

Section 12 provides for the withdrawal by an agency head of one percent of an appropriation without at the time presenting vouchers but subject to audit on demand by the Director of Finance.

Salary Savings Reserve

Section 14 provides for the Salary Savings Reserve which we have previously explained in detail. It was amended into the 1945-47 Appropriation Bill at the suggestion of the Legislative Budget Committee and resulted in very satisfactory savings

Control of the Purchase of Automobiles

Section 15, page 70 of the Appropriation Bill, provides that no money can be spent for the purchase of a motor vehicle until the Department of Finance has investigated and established the necessity thereof. *We have previously discussed this section and suggested additional amendments to it for the purpose of eliminating so far as possible the abuse in the purchase and use of State automobiles.*

Penalty for Exceeding Appropriation

Section 16 provides that no officer, board or commission shall exceed an appropriation except with the consent of the Department of Finance and provides a penalty.

Transfers of Appropriations Within a Department

Section 18 provides for the transfer of appropriations for support and construction between the several agencies within a department upon authorization of the State Board of Control.

Miscellaneous Controls of Appropriations

The other sections of the Budget Bill, 19 to 24, inclusive, are the several sections covering various contingencies in relation to the appropriations made therein and their control. They are all essential for the functioning of the Budget Bill. All of them can be amended as the Legislature determines.

In addition to these provisions, it is within the power of the Legislature, consistent with constitutional limitations, to write in further directions and limitations and to control in general terms or in specific terms, one or more or all items of the Appropriation Bill.

Amendments Suggested

In the several sections of this report, and particularly in discussing the various appropriation items in the Budget Bill, we have suggested a number of amendments which in our opinion will provide better budgetary control of appropriations. The general purpose of all these suggested amendments is to forward efficiency and economy and to increase the services rendered by the State at the lowest possible cost, and to provide a more efficient and effective administration in carrying out the mandates of the people as expressed in the Constitution and in the statutes enacted by the Legislature as the direct representatives of the people.

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