

MAINE STATE LEGISLATURE

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SUPPLEMENT

REPORT OF SPECIAL INVESTIGATION

STATE OF MAINE

In Senate, April 15, 1947

Ordered printed in pamphlet form pursuant to Senate Order.

CHESTER T. WINSLOW, Secretary

ERNST & ERNST
Accountants and Auditors
System Service
Boston

April 15, 1947.

Honorable R. Leon Williams
Chairman, Joint Standing Committee on Welfare
State of Maine
Augusta, Maine

Dear Sir :

As a supplement to our Report of Special Investigation of April 15, 1947, we are submitting herewith further details to support our recommendations.

Yours very truly,

ERNST & ERNST

Consolidation of District Offices

It was apparent, through a study of the Public Assistance and Child Welfare offices, that 11 of the Public Assistance offices could be discontinued and the staffs re-located in existing or enlarged quarters in the remaining 11 offices without working undue hardship on either case workers or recipients. It was also evident that several of the larger offices could accommodate additional staff personnel in the present occupied space.

Location of 11 combined or enlarged offices was reviewed with the Directors of Public Assistance and Child Welfare who concur in the plan and have suggested the following locations :

Proposed	Discontinued
Auburn	Farmington, Rumford, South Paris
Augusta	Waterville,
Bangor	Dover-Foxcroft, Lincoln
Biddeford	—
Caribou	Ft. Kent
Ellsworth	Belfast
Houlton	—
Machias	Calais
Portland	Brunswick
Rockland	Damariscotta
Skowhegan	

In the following locations, which are recommended for discontinuance, the Bureau of Health occupies space in the same office with Public Assistance and Child Welfare :

Location	No. of Persons
Belfast	2
Calais	1
Damariscotta	1
Lincoln	1
South Paris	1
Waterville	2
	—
Total	8

It is proposed that these 6 health offices will be re-located in the same manner as the Public Assistance and Child Welfare programs at these points.

The health offices now located in communities shown below occupy separate office space, although the Bureau of Welfare maintains space in the same community. It is proposed that the Bureau of Welfare offices be discontinued and their activities re-located as shown on the attached schedule :

Location	No. of Persons
Dover-Foxcroft	7
Farmington	5
Ft. Kent	1
Rumford	2
	—
Total	15

It would appear that, inasmuch as the Bureau of Welfare offices at these points are to be consolidated with other offices, the health offices should likewise be re-located in the same manner.

The Bureau of Health maintains offices at the following locations which have neither Public Assistance nor Child Welfare offices :

Location	No. of Persons
Fairfield	1
Livermore Falls	1
Madawaska	1
Old Town	3
Thomaston	1
Winslow	1
	—
Total	8

We recommend that consideration be given toward locating the above offices in communities where there are established Bureau of Welfare offices, provided it is not inconsistent with the health program.

We make these recommendations in the interest of effecting economies in personnel, as well as office overhead.

It would not necessarily follow that case workers in outlying territories would be required to report to their office daily ; neither would it be necessary for any case worker to change the established schedule of individual operation.

The attached schedule shows the monthly expenses of the respective offices which it is proposed be discontinued. Annual saving in expense:

Belfast	\$1,444.44
Brunswick	594.48
Calais	107.16
Damariscotta	902.52
Dover-Foxcroft	821.28
Farmington	91.32
Ft. Kent	655.20
Lincoln	676.32
Rumford	895.20
South Paris	950.40
Waterville	1,116.36
	—
Total	\$8,254.68

This schedule also shows the number of Public Assistance and Child Welfare case workers to be located at the respective offices after transfers

from closed offices have been made, and, in addition, shows approximate number of clerical workers who will be required in each of the expanded offices. The total number of clerical workers required under the new plan will represent a reduction of 11 persons, resulting in an indicated annual saving of \$16,700.00.

Reorganization of District Offices

In order to promote greater efficiency and improve the overall operation of the District Offices, the following recommendations are made:

- (1) At present the clerical staff is usually divided into two groups, one for Public Assistance, and one for Child Welfare. We recommend that this distinction be eliminated and that all clerical personnel be available to Public Assistance and Child Welfare workers alike, under the direction of a Stenographer-in-Charge. It should be possible, in most cases, to add this supervisory function to the duties of the file clerk, who will be responsible for the equitable distribution and flow of work. In addition, the duties of the Stenographer-in-Charge should include interviewing and examining applicants for provisional appointment, actual employment, however, to be approved by the District Supervisor. At present, this duty is the responsibility of the Traveling Field Representatives of the Business Management Department. To summarize briefly, the Stenographer-in-Charge would be responsible for the smooth operation of the clerical office, and the need for Field Supervisors will be reduced. The Stenographer-in-Charge should be under the operational direction of the District Supervisor.
- (2) Whenever practicable, the clerical staff should be utilized to make routine inquiries relating to vital statistics, real property recording, etc., when such information has not been made available to case workers by the applicants. However, applicants should be encouraged to furnish as much of this information as possible on their own initiative.
- (3) Case workers' reports covering visits and re-visits to clients should be condensed. It has been observed that many of these reports are very lengthy, and it is our impression that some of the information now in prose form could be readily recorded on a printed form devised for that purpose. Further, we believe that much of the remaining material could be condensed or omitted.
- (4) Arrangements should be made to have a qualified social worker present in each field office at all times, through either rotating

the social workers, or by assignment of an intake supervisor to facilitate handling of new applications, and to interview persons calling without an appointment. This should reduce initial visits to homes by case workers to determine eligibility, as this could be determined immediately by the Intake Supervisor. Interviews at the office by the Intake Supervisor should also reduce visits by the social workers.

- (5) Wide use of emergency purchase orders by the District Offices should be authorized subject to the following suggested limitations:
 - (a) Expenditures not over \$15.00 with approval of District Supervisor.
 - (b) Expenditures in excess of \$15.00 with approval of the Business Management Office, by telephone if very urgent; otherwise by letter.

At present the approval of emergency purchase orders is a duty of the Traveling Field Representatives of Business Management. Under the proposed plan, emergency purchases will be expedited and the need for Field Supervisors will be reduced.

- (6) Manuals of procedure for field workers should be revised and condensed to facilitate understanding of the most current regulations. At the present time, much confusion exists in the field offices. Unless necessitated by Federal Security Administration or Legislative regulations, changes in instructions to field workers should be kept at a minimum. We suggest that a new manual of procedure be prepared in loose leaf form, and that a new page of instructions shall replace the former instructions in the manual; also that superseded pages be deleted.
- (7) Business Management should review and establish standard procedures for clerical operations in field offices. Standard procedures should be published in loose leaf form for filing in a Procedure Manual in each district office. Additions and deletions should be handled in the same manner as suggested for Manual of Procedure for field work.

Forms Used in Case Work

Review of the multiplicity of forms used for Public Assistance cases in particular, indicates that a study should be made of each form to determine:

- (a) Need for form
- (b) Purpose served

(c) Could forms be condensed or consolidated

(d) Is information required essential

It is our impression that a review of the forms will encourage modification of some forms and elimination of others. In addition, a review of requirements might also indicate that a new form will reduce or eliminate prose reporting.

In connection with consolidation of forms, consideration should be given to the inclusion of all related information on one form which could be completed at the time such information is obtained. This should preclude much of the prose reporting by case workers, and also reduce the number of forms now used.

DISTRICT OFFICE CONSOLIDATIONS
HEALTH AND WELFARE DEPARTMENT
STATE OF MAINE
1947

Office	Present Monthly Expense	Proposed Monthly Expense	Consolidated With	Present Personnel		Proposed Personnel	
				Work & Super.	Cler.	Work & Super.	Cler.
Auburn.....	\$223.22	\$223.22		11	8	17	9
Augusta.....	142.60	142.60		10	6	14	7
Bangor.....	396.58	396.58		20	8	23	11
Belfast.....	120.37	—	Ellsworth.....	4	2	—	—
Brunswick.....	49.54	—	Portland.....	2	1	—	—
Biddeford.....	131.86	131.86		6	4	6	3
Calais.....	*8.93	—	Machias.....	2	2	—	—
Caribou.....	139.13	139.13		7	3	9	4
Damariscotta....	75.21	—	Rockland.....	4	2	—	—
Dover-Foxcroft...	68.44	—	Bangor.....	2	2	—	—
Ellsworth.....	171.34	171.34		8	3	12	6
Farmington.....	*7.61	—	Auburn.....	2	1	—	—
Fort Kent.....	54.60	—	Caribou.....	2	1	—	—
Houlton.....	116.82	116.82		5	3	5	3
Lincoln.....	56.36	—	Bangor.....	1	2	—	—
Machias.....	101.06	101.06		4	3	6	3
Portland.....	581.86	581.86		20	14	22	13
Rockland.....	124.01	124.01		6	3	10	5
Rumford.....	74.60	—	Auburn.....	2	2	—	—
Skowhegan.....	157.92	157.92		5	4	5	3
South Paris.....	79.20	—	Auburn.....	2	1	—	—
Waterville.....	93.03	—	Augusta.....	4	3	—	—
	\$2,974.29	\$2,286.40		129	78	129	67
	2,286.40				67		
	\$687.89				11		
	x 12				x 1,518.40	Ave. an. sal.	

6

Annual saving.. \$8,254.68

Annual saving \$16,702.40

*No rent.

**REPORT OF SPECIAL INVESTIGATION
HEALTH AND WELFARE DEPARTMENT
STATE OF MAINE**

April 15, 1947

ERNST & ERNST
Accountants and Auditors
System Service
Boston

April 15, 1947

Honorable R. Leon Williams
Chairman, Joint Standing Committee on Welfare
State of Maine
Augusta, Maine

Dear Sir:

In compliance with arrangements made with you, we have made an investigation of the Department of Health and Welfare, and present herewith our report.

By the terms of our instructions, the field of our investigation was to be limited to:

- (1) a study of the operating efficiency of the Department of Health and Welfare
- (2) a review of the overall policies of the State of Maine with respect to Health and Welfare.

Our engagement did not contemplate any investigation by us of individual welfare cases. In accordance with instructions, our study of the operations of the Department of Health and Welfare was directed principally to welfare activities, for the reason that it is in that subdivision of the Department that the greatest expansion in costs has occurred during recent years. To attain a comprehensive knowledge of the functioning of the Department to serve as a basis for our recommendations, our representatives studied the detailed routines to determine:

- (1) whether there was any excessive amount of record keeping and paper work being carried on

- (2) whether there were duplications of effort as between different subdivisions within the Department
- (3) whether there were any unnecessary functions.

We invite your attention to the following recommendations which we submit for your consideration:

Consolidation of District Offices

At the present time the State of Maine is divided into districts by major programs, as follows:

	Districts	Offices
Public Assistance	7	22
Child Welfare	5	11
Public Health	6	27

In connection with the above summary, it should be noted that in 13 locations there are offices in which are combined all three services. Nine other offices are combination offices for Public Assistance and Child Welfare. There are 14 separate offices maintained by the Bureau of Health, although 8 of them are located in municipalities where there is an office of the Bureau of Social Welfare. This may be summarized by the statement that there are altogether 36 offices operated by either one or more of these services. We believe that it would be practical and reasonable to combine the district and sub-offices so that there will be a total of only 11 offices serving both Public Assistance and Child Welfare. We believe it also would be feasible for the Public Health offices to be combined with the above 11 offices where it is necessary for the Public Health to have an office in the same city.

We are submitting in a supplement to this report full details as to the recommendations for location and merging of offices, which program has been discussed with responsible executives within the Department, and has general approval.

If the recommendation made above with respect to the consolidation of offices is adopted, it should be possible to organize the work in the consolidated district offices in such a manner that they will be able to operate without the need of two Business Management Field Supervisors, whose work, at the present time, does not appear to us to be too effective. If this change can be made, it will also permit the elimination of one stenographer in the Business Management Department.

Elimination of Assistant Commissioner

The principal duties of the office of Assistant to the Commissioner are in connection with :

- (a) Recruitment of personnel
- (b) Re-classifications
- (c) Separations
- (d) Training programs
- (e) Maintaining records with respect to the above.

This office, at the present time, is also responsible for public relations matters, in connection with which it has the assistance of an Informational Representative. Most of the duties of this office relating to personnel are duplications of duties for which other divisions of the Health and Welfare Department, or other State departments, are responsible. The recruitment and testing appear to be duties of the State Personnel Board; re-classifications are recommended by the department heads, subject to the approval by the State Personnel Board, and separations, when necessary, are recommended by department heads.

We recommend this office be abolished.

Elimination of Four Clerks in the Accounts and Audits Section

Under the presently existing laws, the State reimburses municipalities for relief of nonsettled paupers and, in turn, charges the municipalities for a share in the Aid to Dependent Children. The total amounts involved in these debits and credits are approximately the same, although they do vary, of course, as between municipalities. To maintain the proper accounting records with respect to these charges and credits between the State and the municipalities involves the services of four clerks at salaries of \$2,100 each, or a total cost of \$8,400. We recommend that, by appropriate legislation, the accounting between the State and the various municipalities for these claims and counter-claims be eliminated. We believe the net effect in the amount of respective payments by the State and municipalities for relief would be immaterial, but there would be not only a saving to the State for the clerical expense, as above suggested, but the cities and towns would, in turn, save a considerable amount of clerical effort. We have not studied the effect this elimination of charges and credits between the cities and towns and the State would have on the general accounting in the Controller's office and in the State Treasurer's office, but our impression is that there would be also some benefit derived from this change in those other offices.

Additional Expense Chargeable to United States Government

Under present procedures, all pay roll checks and checks for grants in aid have been drawn by the Controller's office, and certain other accounting and statistical work involving the use of tabulating equipment is performed by that office. One half of the cost of this accounting work is properly chargeable to the United States Government. We estimate that the annual cost of the accounting work done outside of the Department of Health and Welfare, properly chargeable to the Department, is more than \$6,000, of which 50% can be recovered from the United States Government. We recommend that proper steps be taken to establish this claim for administrative expenses.

Car Mileage

At the present time, employees of the Department of Health and Welfare who travel in connection with their duties are required to use personal cars, and are paid for their use at the rate of 7c a mile up to 7,000 miles, and 4c a mile for additional mileage. We examined, in the office of the State Purchasing Agent, cost data with respect to the operation of State-owned cars, and it would appear that where cars are operated 10,000 miles or more annually, the cost per mile is less than 4c. We recommend, therefore, that consideration be given to the advisability of furnishing State-owned cars in all cases where the annual mileage is in excess of 10,000 miles. If this recommendation is adopted, we further suggest that the cars so furnished be identified in some manner as State-owned vehicles.

Use of Dictating Machines

While there is limited use of dictating machines in the Department, it is our impression, from observations made, particularly at the branch offices which we visited, that considerable saving in stenographic service can be effected by requiring social workers to dictate their reports on machines. We do not attempt to estimate the saving in dollars which might be effected by the use of machines, but it is generally expected that a minimum saving of 25% can be realized. We recommend that the Business Management office of the Department make a study of the conditions in the district offices, particularly if the recommendation heretofore made for the consolidation of district offices is adopted.

Revision of Forms

We believe that some advantages could be had through a revision of the initial application forms and of the forms used by the social workers in

connection with their investigations. Our criticism is that these forms are not comprehensive enough to serve the purposes for which they are used. The result is that the social workers are required to spend more time in making comprehensive field notes and in dictating their report on findings, with recommendations, than if the forms were designed to permit submission of this information in more condensed form. Further details in connection with this recommendation are included in the supplement to this report.

Comparison of Costs 1943-1947

We have prepared and include as part of this report a comparison of certain administrative expenses for the five years ending June 30, 1947, the last four months of the present fiscal year having been estimated from the best available information. In preparation of this exhibit we have excluded temporary salary increases, and have classified the expenses as between salaries and other expenses in the various categories. At the bottom of this schedule is indicated the case load at the mid-point of each year, and the average cost per case. It will be noted that there has been very little fluctuation in the volume of cases over the five years, and that at December 31, 1946, there were only 46 more cases than at December 31, 1942. The cost per case has increased over the five years, however, from \$21.72 for the fiscal year ended June 30, 1943, to an estimated \$29.38 for the fiscal year ending June 30, 1947. A substantial part of the increase in cost is explained by increases in salaries and re-classification of employees.

We have prepared and include as part of this report a scatter chart showing the number of employees in each classification, and by salary brackets. A comparison of the number of employees, exclusive of those paid on an annual basis, as at December 31, 1942, and March 15, 1947, is as follows:

	December 31, 1946	December 31, 1942
Social workers—Welfare Department	110	102
Health Department employees	181	158
All other Department employees	202	223
Total	493	483

It will be noted that there was an increase of 23 employees in the Health Department, whereas, the total number increased only 10.

From information secured in the Department, we have prepared the the following comparison of social workers and case loads as at December 31, 1942, and March 15, 1947:

	March 15, 1947	December 31, 1942
Public Assistance:		
No. of workers	77	75
No. of cases	18,261	18,965
Average case load	237	253
Child Welfare:		
No. of workers	33	27
No. of cases	3,043	2,474
Average case load	92	92
General Relief:		
No. of workers	4	2
No. of cases	659	468
Average case load	165	234
Total number of workers	114	104
Total cases	21,963	21,907
Average case load	193	211

In the above comparison of case loads at December 31, 1942, and March 15, 1947, consideration should be given to the fact that at the earlier date the country was at war and it was probably difficult to secure qualified social service workers at the salaries then being paid by the State of Maine. The real question is whether or not the average case load at the present time is high or low in comparison with experience in other states. From the information we have, it would appear that the average case load in Maine is higher than what is considered a proper level. We suggest that this question be further explored by comparison with other state authorities. It would appear to us possible that it might prove expensive, over a period, to employ too few and insufficiently trained personnel, if the decision as to the amounts of grants in aid is left very largely to the judgment of the social workers. In this connection, we note that in the annual report of the Federal Security Agency for 1946, the following statement is made: "For the country as a whole, the number of recipients at the close of the fiscal year was below previous peaks by as much as 23% for aid to dependent children, and 6% each for old age assistance and aid to the blind****. In general assistance, the total number of cases in June, 1946, was nearly 80% below the number in June, 1940; only two states had more cases than they had six years earlier."

Comparison of Payments to Recipients of State Aid

The largest increase in the appropriations for health and welfare over the past five years has occurred in the amounts paid to recipients for State

Aid. We have prepared and submit as part of this report two charts to illustrate, first, the substantial increase in average payments for various types of aid, and a comparison, in per cent, of the same average payments with the cost of living, as established by the United States Department of Labor in February, 1947. It will be noted from this chart, for example, that the cost of living (all items) increased 32% from 1942 to December, 1946, whereas, the average payment for dependent children per child increased in the same period 100%, and the average payment for World War assistance increased nearly 106%. It would appear from this charted information that the policies with respect to amount of grants in aid has become more liberal over the period of the last five years. This is one of the reasons why we favor the appointment of a trained business executive to have overall supervision of all welfare work. We believe that this type of executive is required to offset the trained liberal thinking of social workers.

We suggest as a further measure of control that the Department might well establish the policy of limiting the total payments to be made in cases of assistance under the World War Assistance provision and in Aid to Dependent Children, the same as is done in connection with old age grants. In this connection, it is interesting to note that in September, 1946, the State of Maine was paying to cases qualifying under World War Assistance, amounts in excess of \$100 per month in nearly 70 cases. Of these, 9 were receiving amounts in excess of \$150 a month. It should be understood, too, that all of the amounts payable for this type of case is borne by the State of Maine, as the federal government does not participate in this class of assistance. Information furnished us with respect to payments in connection with Aid to Dependent Children indicates that there were, at the same date, 161 cases receiving monthly aid in excess of \$150, of which 8 cases were receiving aid in excess of \$250 per month. The highest amount paid on the list submitted to us was one for an amount between \$306 and \$310 per month.

We believe, from the information obtained by us during the course of our investigation, that there is not sufficient executive control of the amounts approved by the social workers in all types of assistance. We recommend that definite limitations be placed upon the amounts which can be processed upon the approval of the social worker, with the requirement that all payments recommended in excess of that maximum should be approved by a supervisor, or, in the case of amounts above a still higher maximum, be approved by someone in authority at the headquarters in Augusta.

Comparison with Other States

We have made some comparison between the operations of the Department of Health and Welfare of the State of Maine and those of other states, particularly the other New England states. From information which is available through various sources, we have compiled certain charts, included as part of this report, as follows:

1. Number of people receiving aid June, 1946
2. Amount expended per inhabitant for assistance payments, 1945-6
3. Proportion of administrative expense for Old Age Assistance available from federal funds, 1944
4. Average payment, Old Age Assistance, June, 1946
5. Average payment, Aid to Dependent Children, June, 1946
6. Average payment, Aid to Blind, June, 1946

Attention is directed to the fact that The Commonwealth of Massachusetts is the only one of the New England states which has adopted the policy of having grants in aid distributed through welfare boards established in local communities.

It would appear from these charts that the policy followed by the State of Maine in controlling all grants through the agency of the Health and Welfare Department is probably less expensive than the policy followed by The Commonwealth of Massachusetts. We suggest, however, that consideration might be given to the advisability of testing comparative costs in payments for grants and administrative expense by selecting certain sparsely settled sections of the State and arranging for grants in those selected sections to be made through local boards. We believe that permission can be secured from the federal government for such an arrangement.

A comparison of the State of Maine with certain other of the New England states, notably Connecticut, would seem to invite a further study of the policies pursued as between the states. No doubt, arrangements could be made for a free exchange of information and experience as between states. We were not able to obtain statistics with respect to relative administrative costs as between states, and were informed that it was against the policy of the federal government to furnish this information. The only available information of this character appears on the chart of proportion of administrative expense recovered (1944) through federal funds.

We found, in our review of available reports issued by the Federal Security Agency, that in many states the whole or part of the cost of the State portion of welfare assistance is recovered through special taxes or

dedicated revenues. The special taxes used for these purposes include, among others:

- Cigarette taxes
- Sales taxes of various types
- Taxes on meals
- Liquor taxes
- Taxes on horse and dog racing
- Amusement taxes

Of the New England states, only Massachusetts and Connecticut provide for the cost of the whole or portions of the cost of the Welfare Department through special taxes.

The requirements of many states with respect to assignment of or liens on property of applicants for assistance are more restrictive than are those of the State of Maine. We recommend the enactment of legislation requiring liens be given the State on all real property of applicants for State Aid, with such limitations as may be decided reasonable. We also believe that some saving in State contributions could be made by a more intensive effort and stricter rules with respect to enforcing contributions from those required by law to furnish support to applicants for State Aid.

Chart of Organization

As a result of our review of the operations of the Department of Health and Welfare, we have come to certain definite conclusions as to a revision of lines of authority, which are illustrated on the Chart of Organization included as part of this report. In the preparation of this chart, we have eliminated the office of Assistant to the Commissioner, have transferred the Informational Representative to the subdivision of Public Health, and have made certain other changes in the lines of authority as now constituted. We believe the chart will be found self-explanatory.

Conclusion

In our opinion, the policies to be adopted by the State of Maine with respect to all types of grants in aid should be established with the expectation that some time within the foreseeable future the federal government will reduce its contribution towards the cost of all types of assistance in which it is now participating to the extent of 50%. That this is a reasonable expectation can be judged from the report made to the 80th Congress by the Committee on Appropriations, from which we quote as follows:

“The Congress for a number of years has been providing funds to make grants to States to match the funds of the States in carrying on a number

of worth-while programs, including the construction of highways, operation of vocational departments in schools, public health programs, old-age pensions, and others. Through the stimulus of these Federal appropriations the States have inaugurated, and expended large sums of their own money, in carrying on the activities provided for. Many of them never would have been undertaken except for the Federal assistance. The committee believes that it is now time for a complete review of the various grant-in-aid programs to determine whether or not it is possible for the Federal Government to withdraw or at least measurably reduce its contributions and leave the burden in future years to the States. In most of the grant-in-aid programs the Federal Government has invaded fields in which it could not under the Constitution function directly—fields of endeavor that are essentially and fundamentally within the sovereign powers of the State. The finances of practically all States in the Union are in far better condition than the fiscal affairs of the Federal Government. Every possible effort must be made to bring the Federal Budget in balance and the transfer back to the States of the cost of many of the activities now partially borne by the Federal Government would be a great assistance in achieving that objective.”

We believe it is quite evident that the State of Maine could not assume a higher proportion of the financial burden of welfare assistance without modifying its present policies and/or without providing new sources of revenue.

Yours very truly,

ERNST & ERNST

ADMINISTRATIVE EXPENSE—WELFARE DEPARTMENT (NOTE)

STATE OF MAINE

Fiscal years ended June 30

Activity Code	Department	Fiscal years ended June 30				
		1947 4 Mos. Dept. Est.	1946	1945	1944	1943
10	Commissioner:					
	Salaries	\$31,807.40	\$19,200.66	\$12,853.08	\$8,845.68	\$9,768.50
	Other expenses	5,897.32	10,659.14	10,637.79	9,594.88	856.56
21	Business Management:					
	Salaries	24,701.60	25,277.52	23,740.10	25,588.42	21,777.49
	Other expenses	17,913.09	13,649.50	11,995.43	24,467.52	21,401.50
22	Accounts and Audit:					
	Salaries	38,360.55	36,772.45	35,078.60	34,454.09	30,938.24
	Other expenses	—	36.34	15.12	5.20	249.97
46	Field Staff—Public Assistance:					
	Salaries	242,710.14	231,262.40	213,681.45	205,309.93	180,242.45
	Other expenses	60,036.70	48,344.75	52,122.23	48,648.93	37,505.20
47	Child Welfare:					
&	Salaries	82,353.93	77,639.60	69,929.84	72,843.07	66,189.15
48	Other expenses	19,221.40	17,920.26	15,777.22	15,944.73	12,764.97
49	Field Staff Unallocated:					
	Salaries	3,044.23	2,985.88	3,188.84	3,055.19	1,854.21
	Other expenses	31,014.12	22,612.83	21,190.79	19,175.19	17,076.13
70	Aid and Relief:					
	Salaries	21,114.00	19,522.00	18,372.00	17,109.00	17,905.32
	Other expenses	6,463.06	5,777.77	5,826.10	5,304.30	4,798.70

continued on next page

Various Other Activities:					
Salaries	43,594.51	44,263.67	37,352.51	32,882.70	41,762.28
Other expenses	16,976.40	15,283.65	9,387.59	10,201.70	10,811.12
Total salaries	487,686.36	456,924.18	414,196.42	400,088.10	370,437.64
Total other expenses	157,522.09	134,284.24	126,952.27	133,342.45	105,464.15
TOTAL ADMINISTRATIVE	\$645,208.45	\$591,208.42	\$541,148.69	\$533,430.55	\$475,901.79
CASE LOAD—Mid-point each year	21,963	21,172	20,774	21,460	21,907
COST PER CASE	29.38	27.92	26.05	24.86	21.72

NOTE—In the preparation of this schedule there have been excluded all temporary increases in salaries and all expenses in connection with Indian affairs, Veterans' affairs, and services for the blind not considered applicable in computing costs per case load.