

CHAPTER 8.

PURCHASE OF ENGRAVINGS, PLATES OR CUTS FOR REPORTS.

S. F. 159.

AN ACT, providing for the purchase of engravings, plates, or cuts for state publications, and fixing the manner of paying the cost of the same. [Additional to chapter five (5) title two (11) of the code, relating to public printing and binding.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Authority to purchase—how paid. That the executive council of Iowa is authorized to procure, purchase or authorize the purchase, when in its judgment the use of the same is expedient, the necessary engravings, plates, or cuts required to illustrate any publication authorized to be printed under the general printing statutes of the state and the cost of the said engravings, plates or cuts shall be audited and paid in the same manner as claims for state printing.

Approved March 12, 1902.

CHAPTER 9.

ANNUAL SETTLEMENTS WITH STATE DEPARTMENTS.

S. F. 254.

AN ACT repealing section one hundred sixty-one [161] of the code and enacting a substitute therefor, providing for the appointment of an expert accountant and an assistant and appropriating money to pay the same, and granting to the executive council power to determine systems of records and accounts to be kept by state officers under certain conditions.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Annual settlements—expert accountant and assistant—powers of executive council—appropriation. That section one hundred sixty one of the code be repealed and the following enacted in lieu thereof:

"Section 161. The executive council shall annually, and oftener in its discretion, make a full settlement between the state of Iowa and all state officers, commissioners, boards, departments and all persons receiving, handling or expending state funds except institutions under the control of the board of control. For that purpose, an expert accountant at a salary not exceeding six dollars per day, and an assistant at a salary not exceeding four dollars per day, may be employed to examine the records and accounts of all of said state officers, commissioners, boards, persons and departments. The expert accountant so appointed shall report in writing to the executive council the facts found, with suggestions as to improvements in methods of book-keeping and shall also report the facts as to any practices in administration, not authorized by statute or contrary to good business methods. The executive council shall have authority to direct the manner in which the records and accounts of state departments shall be kept, when the statute does not prescribe the same; to require a compliance with the provisions of law when the statute prescribes duties as to methods and accounts and to require the keeping of the necessary records and accounts to enable said officers to make all reports required of them by law. There is hereby appropriated out of any money not otherwise appropriated, sufficient to pay the per diem of the expert accountant and assistant herein provided for, on their statements of the actual time necessarily consumed, verified by oath and approved by the executive council, and warrants to be drawn by the auditor of state."

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after the publication of the same in the Iowa State Register and the Des Moines Leader.

Approved April 8, 1902.