

- 1 SEC. 2. Section ten hundred sixty-three (1063), code, 1927, is
 2 amended by inserting therein the following, to wit:
 3 "26. Director of the budget, ten thousand dollars.
 4 27. Members of appeal board under chapter 22, five thousand
 5 dollars."

House File No. 207. Approved February 27, 1931.

CHAPTER 11

EXAMINATION OF BOOKS OF STATE BOARD OF EDUCATION AND BOARD OF CONTROL

AN ACT to provide for an annual examination of the books of the state board of education and board of control and the filing of a copy of the report of same with the state board of audit, and to make an appropriation therefor.

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

- 1 SECTION 1. The board of education and the board of control shall
 2 annually have their books and all receipts and expenditures audited
 3 by an expert firm of accountants selected by the executive council and
 4 a certified copy of the report of said expert accountants shall be filed
 5 with the state board of audit.

- 1 SEC. 2. There is hereby annually appropriated from any funds
 2 in the state treasury, not otherwise appropriated, a sum sufficient to
 3 defray the compensation of such expert public accountants.

House File No. 28. Approved April 25, 1931.

CHAPTER 12

MILEAGE AND EXPENSES OF PUBLIC OFFICERS

AN ACT to amend sections fifty-one hundred twenty-five (5125), fifty-one hundred ninety-one (5191), fifty-two hundred thirty-three (5233), fifty-two hundred thirty-seven (5237), and ten thousand six hundred thirty-seven (10637) of the code, 1927, and chapter twenty (20), acts of the forty-third (43rd) general assembly, relating to the mileage and expenses of boards of supervisors, sheriffs, county superintendents, coroners, constables, county engineers, and of any other public officer or employee.

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

- 1 SECTION 1. That section fifty-one hundred twenty-five (5125), of
 2 the code, 1927, be amended by striking from line six (6) thereof the
 3 word "ten" and by substituting therefor the word "seven".

- 1 SEC. 2. That section fifty-two hundred thirty-three (5233) of the
 2 code, 1927, be amended by adding thereto the following:
 3 "In determining the actual and necessary expenses incurred under
 4 this section, mileage at the rate of seven cents (7¢) per mile for dis-
 5 tance actually traveled may be included."

- 1 SEC. 3. That section fifty-two hundred thirty-seven (5237) of the
 2 code, 1927, be amended by striking from line two (2) of subsection

3 five (5) thereof, the word "ten" and by substituting therefor the
4 word "seven".

1 SEC. 4. That section ten thousand six hundred thirty-seven
2 (10637) of the code, 1927, be amended by striking from line two
3 (2) of subsection four (4) thereof, the word "ten" and by substitut-
4 ing therefor the word "seven".

1 SEC. 5. That chapter twenty (20), acts of the forty-third (43rd)
2 general assembly be amended by adding at the end of section twenty-
3 three (23) the following:

4 "In computing the said expense, mileage at the rate of seven cents
5 (7¢) per mile for distance actually traveled may be included.

1 SEC. 6. When a public officer or employee, except sheriffs or their
2 deputies, is entitled to be paid his expenses in performing a public
3 duty, no charge shall be made, allowed, or paid for the use of an auto-
4 mobile in excess of seven (7) cents per mile of actual and necessary
5 travel.

6 No law shall be construed to give to a public officer or employee
7 both mileage and expenses for the same transaction.

8 No public officer or employee shall be allowed either mileage or
9 transportation expense when he is gratuitously transported by an-
10 other, nor when he is transported by another public officer or employee
11 who is entitled to mileage or transportation expense.

1 SEC. 7. This act being deemed of immediate importance shall take
2 effect and be in full force from and after its publication in the Clinton
3 Herald, a newspaper published in Clinton, Iowa, and in the Thomp-
4 son Courier, a newspaper published in Thompson, Iowa.

Senate File No. 297. Approved April 27, 1931.

I hereby certify that the foregoing act was published in the Clinton Herald April 29,
1931, and in the Thompson Courier April 30, 1931.

G. C. GREENWALT, *Secretary of State.*

CHAPTER 13

REGISTRATION OF SOLDIERS' AND SAILORS' GRAVES

AN ACT to amend chapter 134, acts of the 43rd general assembly, relating to the
registration of graves of soldiers and sailors of the United States army and navy
and to provide appropriation therefor.

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

1 SECTION 1. That chapter 134, acts of the 43rd general assembly, is
2 amended by striking from line 9 following the word Iowa, the period
3 and quotation marks, and inserting in lieu thereof the following:

4 "and there is hereby appropriated the sum of three thousand dol-
5 lars (\$3,000.00) for each year of the ensuing biennium to carry out
6 the provisions of this act."

Senate File No. 361. Approved May 2, 1931.