

9 ities for scientific observation, rechecking and treatment and the use  
 10 of such services and facilities for the benefit of persons who have  
 11 already been committed as insane shall be in accordance with rules  
 12 and regulations adopted by the board of control.

13 (b) There is hereby appropriated to the board of control from  
 14 the general fund of the state, from funds not otherwise appropriated,  
 15 the sum of five hundred thousand dollars (\$500,000.00), or so much  
 16 thereof as is necessary, for the purpose of carrying out the provisions  
 17 of this act for the biennium ending June 30, 1951.

18 (c) All funds expended under the provisions of this act shall be  
 19 subject to the approval of the retrenchment and reform committee.

Approved April 20, 1949.

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## CHAPTER 95

### BUSINESS MANAGERS AT INSTITUTIONS

S. F. 238

AN ACT relating to business managers at institutions operating under the board of control.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Sections one (1) and two (2) of chapter one hundred  
 2 fourteen (114), Acts of the 52nd General Assembly are hereby  
 3 repealed.

Approved May 18, 1949.

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## CHAPTER 96

### BOARD OF CONTROL PREAUDIT OF CLAIMS

H. F. 198

AN ACT to transfer from the state comptroller to the state board of control all duties pertaining to the abstracting and certifying claims of institutions for payment, and prescribing uniform accounts for institutions under its control and to provide for the pre-audit of claims against said board in the offices of the state board of control.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All duties of the state comptroller, with regard to  
 2 institutions under the state board of control, in respect to abstracting  
 3 and certifying claims for payment and the keeping of a central sys-  
 4 tem of accounts are hereby transferred to said board.

1 SEC. 2. Section eight point six (8.6), Code 1946, is amended by  
 2 adding the following:

3 "For the purpose of performing the duties of the comptroller pro-  
 4 vided in this chapter as applied to the state board of control, the  
 5 comptroller shall assign an employee of his office to check and audit

6 all claims against the state board of control before such claims are  
7 approved by the board. He shall keep all records and accounts relating  
8 to the expenditures of the board. He shall, in the checking and auditing  
9 of claims against the board and keeping the records and accounts of the  
10 board, be under the direction and supervision of the comptroller,  
11 and act as an agent of said comptroller. The state board of control  
12 shall furnish said employee of the comptroller with office space and  
13 such help and assistants as may be necessary to properly perform the  
14 duties therein specified."

1 SEC. 3. The board of control shall prescribe and install in all state  
2 institutions under its supervision the most modern, complete, and  
3 uniform system of accounts, records, and reports possible, which  
4 system, among other matters, shall clearly show the detailed facts  
5 relative to the handling and uses of all purchases.

1 SEC. 4. When vouchers for expenditures other than salaries have  
2 been duly audited as provided for in section eight point six (8.6),  
3 Code 1946, the secretary of the state board of control shall prepare  
4 in duplicate, an abstract showing the name, residence, and amount  
5 due each claimant and the institution and fund thereof on account of  
6 which the payment is made. The correctness of said abstracts shall,  
7 under seal of the board, be certified by said secretary and by at least  
8 one member of the board. The original abstract shall be delivered to  
9 the state comptroller. The duplicate shall be retained in the office of  
10 the board of control.

1 SEC. 5. Upon such certificate the state comptroller shall, if the  
2 institution named has sufficient funds, issue his warrants upon the  
3 state treasurer, for the amounts and to the claimants indicated  
4 thereon. The comptroller shall deliver the warrants thus issued to  
5 the board, who will cause same to be transmitted to the payees thereof.

1 SEC. 6. At the close of each month, the chief executive officer of  
2 each institution or business manager of each institution having the  
3 same, shall prepare and forward to the board a monthly pay roll  
4 which shall show the name of each officer and employee, the monthly  
5 pay, time paid for, the amount of pay, and any deductions. In no  
6 event shall a substitute be permitted to receive compensation in the  
7 name of the employee for whom he is acting.

1 SEC. 7. After said pay roll has been audited as provided for in  
2 section eight point six (8.6), Code 1946, and approved by the board,  
3 abstracts thereof shall be prepared, certified to, and filed with the  
4 state comptroller and in the records of the board and warrants issued  
5 thereon as provided in case of disbursements other than salaries,  
6 except that the comptroller shall draw one warrant in favor of the  
7 executive head of the institution or business manager of each insti-  
8 tution having the same for the sum total of said pay roll.

1 SEC. 8. Subsection seven (7) of section five (5), chapter four (4),  
2 Acts of the Forty-fifth General Assembly is hereby repealed.

1 SEC. 9. Section two hundred seventeen point twelve (217.12),  
2 Code 1946, is hereby repealed.

Approved April 20, 1949.