

**24.23 Supervisory power of state board.**

The state board shall exercise general supervision over the certifying boards and levying boards of all municipalities with respect to budgets and shall prescribe for them all necessary rules, instructions, forms, and schedules. The best methods of accountancy and statistical statements shall be used in compiling and tabulating all data required by [this chapter](#).

[C24, 27, 31, 35, 39, §389; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §24.23]