

May 1, 1961.
Placed on Calendar.

House File 708
By APPROPRIATIONS COMMITTEE.

Passed House, Date 5-3-61
Vote: Ayes 98 Nays 6

Passed Senate, Date 5-5-61
Vote: Ayes 46 Nays 0

Approved.....
no concurred 5-5-61 *Sen. Concurred 5-5-61*
aye 95 **A BILL FOR** *aye 45* *Nays 0*

An Act to appropriate from the general fund of the state of Iowa for the biennium beginning July 1, 1961, and ending June 30, 1963, funds for various departments and various divisions thereof, of the state of Iowa, for the purposes provided by law, and relating to the judicial and peace officers' retirement systems, and to salaries of various statutory positions.

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

AGRICULTURE, DEPARTMENT OF

- 1 Section 1. For the department of agriculture there is hereby
- 2 appropriated from the general fund of the state for each year of
- 3 the biennium beginning July 1, 1961, and ending June 30, 1963,
- 4 the sum of one hundred one thousand nine hundred fifty dollars
- 5 (\$101,950.00), or so much thereof as may be necessary to be used
- 6 for various services and state aids in the following manner:
- 7 (1) AGRICULTURAL STATISTICS
- 8 For state aid\$ 16,000.00
- 9 (2) BEE INSPECTION
- 10 For state aid 12,000.00
- 11 (3) BEEF PRODUCERS' ASSOCIATION
- 12 For state aid 15,000.00
- 13 (4) CROP IMPROVEMENT
- 14 For state aid 3,000.00
- 15 (5) DAIRY ASSOCIATION
- 16 For state aid 15,000.00
- 17 (6) DAIRY CALF CLUB

18	For state aid	2,000.00
19	(7) HORTICULTURAL SOCIETIES	
20	For state aid	10,000.00
21	(8) IOWA SHEEP ASSOCIATION	
22	For state aid	10,600.00
23	(9) MARKET NEWS (POULTRY)	
24	For state aid	4,600.00
25	(10) SWINE BREEDER'S ASSOCIATION	
26	For state aid	13,750.00
27	Grand total of all appropriations for all	
28	purposes for each year of the biennium for the	
29	department of agriculture or divisions thereof	
30	provided by this section	\$101,950.00

1 Sec. 2. For the department of agriculture there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of eight hundred thousand five hundred forty dollars
 5 (\$800,540.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 Main office, barberry eradication, crop pest, egg inspection,
 8 poultry association, short courses and achievement shows, vegetable
 9 growers' association and weather bureau, dairy specialists and
 10 bacteriologists, entomology, hatchery inspection, restaurant and
 11 hotel inspection, disposal of dead animals, motor fuel chemists
 12 and fertilizer law:

13	For salary of secretary of agriculture	\$ 11,000.00
14	For salaries, support, maintenance and	
15	miscellaneous purposes	480,950.00
16	Total	\$491,950.00

17	(1) ANIMAL HEALTH AND VETERINARY	
18	For salary of chief of animal health.....	\$ 9,000.00
19	For control of eradication of contagious and	
20	infectious livestock diseases, including Bang's	
21	Disease, salaries and traveling expenses; assistant	
22	state veterinarians (per diem and expenses),	
23	indemnities, veterinary examiners and miscellaneous	
24	purposes	<u>247,230.00</u>
25	Total for animal health and veterinary.....	<u>\$256,230.00</u>
26	(2) AGRICULTURE MARKETING DIVISION	
27	For salaries, support, maintenance and	
28	miscellaneous purposes	\$ 52,360.00
29	Total for agriculture marketing division.....	<u>\$ 52,360.00</u>
30	Grand total of all appropriations for all	
31	purposes for each year of the biennium for the	
32	department of agriculture or divisions thereof	
33	provided by this section.....	\$800,540.00

ATTORNEY GENERAL

1 Sec. 3. For the office of attorney general there is hereby
 2 appropriated from the general fund of the state for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of two hundred five thousand three hundred fifty dollars
 5 (\$205,350.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7	For salary of attorney general.....	\$ 12,000.00
8	For salaries, support, maintenance and	
9	miscellaneous purposes	107,000.00
10	For compensation of assistant attorneys general,	

11 counsel and other attorneys (other than commerce
 12 commission counsel), as he may deem necessary, to
 13 supervise and perform the legal work of the state,
 14 its departments, commissions and boards.....\$ 86,350.00
 15 Grand total of all appropriations for all
 16 purposes for each year of the biennium for the
 17 office of attorney general.....\$205,350.00

AUDITOR OF STATE

1 Sec. 4. For the office of auditor of state there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of three hundred sixty-one thousand dollars (\$361,000.00),
 5 or so much thereof as may be necessary to be used in the
 6 following manner:

7 For salary of state auditor.....\$ 11,000.00
 8 For salaries, support, maintenance and
 9 miscellaneous purposes 331,000.00

10 BUILDING AND LOAN DIVISION

11 For salaries, support, maintenance and
 12 miscellaneous purposes 19,000.00
 13 Grand total of all appropriations for all
 14 purposes for each year of the biennium for the
 15 office of auditor of state.....\$361,000.00

COMMERCE COMMISSION, IOWA STATE

1 Sec. 5. For the department of the commerce commission there
 2 is hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of two hundred fifty-three thousand four hundred
 5 ninety dollars (\$253,490.00), or so much thereof as may be nec-

6 essary to be used in the following manner:

7 GENERAL ADMINISTRATION

8	For salaries of commissioners (3) at	
9	\$8,000.00 each)	\$ 24,000.00
10	For salary of secretary.....	6,000.00
11	For salaries, support, maintenance and	
12	miscellaneous purposes	140,000.00
13	Total for general administration of the	
14	commerce commission	\$170,000.00

15 CLASS RATE CASES

16	For salaries, support, maintenance and	
17	miscellaneous purposes	\$ 1,000.00

18 MOTOR TRANSPORTATION DIVISION

19	For salaries, support, maintenance and	
20	miscellaneous purposes	22,000.00

21 WAREHOUSE DIVISION

22	For salaries, support, maintenance and	
23	miscellaneous purposes	60,490.00

24	Grand total of all appropriations for all	
25	purposes for each year of the biennium for the	
26	department of the commerce commission.....	\$253,490.00

COMPTROLLER, OFFICE OF STATE

1 Sec. 6. For the office of state comptroller there is hereby
 2 appropriated from the general fund of the state for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of two hundred fifty-four thousand seven hundred sixty
 5 dollars (\$254,760.00), or so much thereof as may be necessary to
 6 be used in the following manner:

7	For state comptroller salary.....	\$ 13,000.00
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8 For salaries, support, maintenance and
 9 miscellaneous purposes 241,760.00
 10 Grand total of all appropriations for all
 11 purposes for each year of the biennium for the
 12 office of state comptroller.....\$254,760.00

CONTROL, BOARD OF

1 Sec. 7. For the board of control there is hereby appropriated
 2 from the general fund of the state for each year of the biennium
 3 beginning July 1, 1961, and ending June 30, 1963, the sum of
 4 five hundred fifty-three thousand seven hundred dollars,
 5 (\$553,700.00), or so much thereof as may be necessary to be used in
 6 the following manner :

7 For salary of board members (2 persons
 8 at \$8,800.00 each)\$ 17,600.00
 9 For salary of board member (whose term
 10 expires June 30, 1967) 8,000.00
 11 For salaries, support, maintenance and
 12 miscellaneous purposes 528,100.00
 13 Grand total of all appropriations for all
 14 purposes for each year of the biennium for the
 15 central office of the board of control\$553,700.00

EMPLOYMENT SECURITY COMMISSION

1 Sec. 8. For the Iowa employment security commission for the
 2 administration of Chapter 97 and 97C and section 294.15, Code
 3 1958, there is hereby appropriated from the general fund of the
 4 state of Iowa for each year of the biennium beginning July 1,
 5 1961, and ending June 30, 1963, the sum of ninety-four thousand
 6 three hundred dollars (\$94,300.00), or so much thereof as may
 7 be necessary to be used in the following manner :

8 For salaries, support, maintenance and
 9 miscellaneous purposes for the administration
 10 of Chapters 97 and 97C and section 294.15.
 11 Code 1958\$ 94,300.00

12 The salary for each member of the Iowa employment security
 13 commission shall be eight thousand eight hundred dollars
 14 (\$8,800.00) for each year of the biennium July 1, 1961, and
 15 ending June 30, 1963, and of this amount seven thousand eight
 16 hundred dollars (\$7,800.00) shall be compensation for admin-
 17 istering Chapter 96 of the Iowa statutes, and one thousand
 18 dollars (\$1,000.00) shall be compensation for administering
 19 Chapter 97B of the Iowa statutes, and such sums shall be in full
 20 compensation for all services, and provisions made in any other
 21 Act or statutes for compensation of the members of the Iowa
 22 employment security commission shall be ineffective and void.

EXECUTIVE COUNCIL

1 Sec. 9. For the office of the executive council there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of eight hundred fifty thousand dollars (\$850,000.00),
 5 or so much thereof as may be necessary to be used in the following

6 manner:

7 For salary of the secretary of executive
 8 council\$ 8,500.00

9 For salaries, support, maintenance and
 10 miscellaneous purposes 841,500.00

11 Grand total of all appropriations for all
 12 purposes for each year of the biennium for the
 13 office of the executive council\$850,000.00

GEOLOGICAL SURVEY

1 Sec. 10. For the office of geological survey there is hereby
 2 appropriated from the general fund of the state for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of two hundred forty-five thousand eight hundred dollars
 5 (\$245,800.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 For salaries, support, maintenance and
 8 miscellaneous purposes, including thirty-five
 9 thousand dollars (\$35,000.00) for core drilling
 10 to be done by contract, fifteen thousand dollars
 11 (\$15,000.00) for water availability studies and
 12 ten thousand dollars (\$10,000.00) for coal
 13 studies\$203,800.00
 14 Stream gauging and siltation, salaries,
 15 support and miscellaneous purposes 42,000.00
 16 Grand total of all appropriations for all
 17 purposes for each year of the biennium for
 18 geological survey\$245,800.00

LIEUTENANT GOVERNOR

1 Sec. 11. For the office of lieutenant governor there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, a sum sufficient to pay such actual and necessary expenses
 5 as are incurred when said lieutenant governor is required by
 6 reason of his office to leave the county of his residence but
 7 not to exceed the sum of one thousand five hundred dollars
 8 (\$1,500.00) per annum; an itemized expense account shall be so
 9 certified by said officer entitled thereto to the state

10 comptroller, which account shall be rendered quarterly.
 11 Grand total of all appropriations for all
 12 purposes for each year of the biennium for the
 13 office of lieutenant governor\$ 1,500.00

GOVERNOR

1 Sec. 12. For the office of the governor there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of seventy-nine thousand nine hundred thirty dollars
 5 (\$79,930.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 For salary of governor (\$16,000.00
 8 until January 1, 1962 and \$17,500.00
 9 thereafter)\$ 17,500.00

10 For the governor's expenses incurred by him
 11 in connection with the duties of governor
 12 (\$4,000.00 until January 1, 1962 and \$5,000.00
 13 thereafter)\$ 5,000.00

14 For salaries, support, maintenance and
 15 miscellaneous purposes 57,430.00

16 Grand total of all appropriations for all
 17 purposes for each year of the biennium for the
 18 office of governor.....\$ 79,930.00

HEALTH, STATE DEPARTMENT OF

1 Sec. 13. For the department of health there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of seven hundred thousand dollars (\$700,000.00), or as
 5 much thereof as may be necessary to be used in the following

6	manner:	
7	GENERAL OFFICE (Central Administration)	
8	For salary of commissioner.....	\$ 11,000.00
9	For salaries, support, maintenance and	
10	miscellaneous purposes	60,180.00
11	Total for general office.....	\$ 71,180.00
12	(1) CANCER CONTROL	
13	For salaries, support, maintenance and	
14	miscellaneous purposes	\$ 3,960.00
15	(2) DENTAL HYGIENE	
16	For salaries, support, maintenance and	
17	miscellaneous purposes	4,950.00
18	(3) HOSPITAL SURVEY AND PLANNING	
19	For salaries, support, maintenance and	
20	miscellaneous purposes	81,060.00
21	(4) MATERNAL AND CHILD HEALTH	
22	For salaries, support, maintenance and	
23	miscellaneous purposes	15,230.00
24	(5) PREVENTABLE DISEASES, SERUM CENTER AND	
25	BLOOD BANK	
26	For salaries, support, maintenance and	
27	miscellaneous purposes	31,080.00
28	(6) PUBLIC HEALTH ENGINEERING AND	
29	INDUSTRIAL HYGIENE	
30	For salaries, support, maintenance and	
31	miscellaneous purposes	134,610.00
32	(7) PUBLIC HEALTH NURSING	
33	For salaries, support, maintenance and	
34	miscellaneous purposes	10,290.00

35	(8) TUBERCULOSIS CONTROL	
36	For salaries, support and maintenance in	
37	the general tuberculosis control program involving	
38	all methods of case finding.....	41,680.00
39	(9) VENEREAL DISEASE CONTROL	
40	For salaries, support, maintenance and	
41	miscellaneous purposes	35,700.00
42	(10) VITAL STATISTICS	
43	For salaries, support, maintenance and	
44	miscellaneous purposes	148,210.00
45	(11) BOARD OF EUGENICS	
46	For salaries, support, maintenance and	
47	miscellaneous purposes	5,410.00
48	Sub-total for public health administration	
49	activities	<u>\$583,360.00</u>
50	(12) BARBERS' EXAMINING BOARD	
51	For compensation, support, maintenance and	
52	miscellaneous purposes	\$ 33,700.00
53	(13) CHIROPODY EXAMINING BOARD	
54	For compensation, support, maintenance and	
55	miscellaneous purposes	500.00
56	(14) CHIROPRACTIC EXAMINING BOARD	
57	For compensation, support, maintenance and	
58	miscellaneous purposes	5,680.00
59	(15) COSMETOLOGY EXAMINING BOARD	
60	For compensation, support, maintenance and	
61	miscellaneous purposes	34,350.00
62	(16) DENTAL EXAMINING BOARD	
63	For compensation, support, maintenance and	

64	miscellaneous purposes	2,500.00
65	(17) EMBALMERS' EXAMINING BOARD	
66	For compensation, support, maintenance and	
67	miscellaneous purposes	3,700.00
68	(18) LICENSURE AND REGISTRATION	
69	(Central Administration)	
70	For salaries, support, maintenance and	
71	miscellaneous purposes	17,020.00
72	(19) MEDICAL EXAMINING BOARD	
73	For compensation, support, maintenance and	
74	miscellaneous purposes	15,460.00
75	(20) OPTOMETRY EXAMINING BOARD	
76	For compensation, support, maintenance and	
77	miscellaneous purposes	1,250.00
78	(21) OSTEOPATHY EXAMINING BOARD	
79	For compensation, support, maintenance and	
80	miscellaneous purposes	2,300.00
81	Sub-total for division of licensure and	
82	registration	<u>\$116,640.00</u>
83	Grand total of all appropriations for all	
84	purposes for each year of the biennium for the	
85	department of health and the various divisions	
86	thereof	<u>\$700,000.00</u>

HISTORY AND ARCHIVES, IOWA STATE
DEPARTMENT OF

1 Sec. 14. For the department of history and archives there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of one hundred fourteen thousand fifty dollars

5 (\$114,050.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7	For salary of curator	\$ 6,600.00
8	For salaries, support, maintenance, mis-	
9	cellaneous purposes, and extra book binding	87,450.00
10	For B. H. Beane Fossil Crinoid collection	5,000.00
11	For micro-filming	<u>15,000.00</u>
12	Grand total of all appropriations for all	
13	purposes for each year of the biennium for the	
14	department of history and archives	\$114,050.00

INDUSTRIAL COMMISSIONER

1 Sec. 15. For the industrial commissioner there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of fifty-six thousand eight hundred dollars (\$56,800.00),
 5 or so much thereof as may be necessary to be used in the
 6 following manner:

7	For salary of commissioner	\$ 8,000.00
8	For salaries, support, maintenance, travel	
9	expense, state share of employment retirement	
10	fund and miscellaneous purposes	<u>48,800.00</u>
11	Grand total of all appropriations for all	
12	purposes for each year of the biennium for the	
13	industrial commissioner	\$ 56,800.00

INSURANCE DEPARTMENT OF IOWA

1 Sec. 16. For the office of the insurance commissioner there
 2 is hereby appropriated from the general fund of the state for
 3 each year of the biennium beginning July 1, 1961, and ending
 4 June 30, 1963, the sum of two hundred thousand dollars (\$200,000.00),

5 or so much thereof as may be necessary to be used in the following
6 manner:

7 For salary of commissioner\$ 10,000.00

8 For salaries, support, maintenance and
9 miscellaneous purposes 190,000.00

10 Grand total of all appropriations for all
11 purposes for each year of the biennium for the
12 office of the insurance commission\$200,000.00

LABOR, BUREAU OF

1 Sec. 17. For the bureau of labor there is hereby appropriated
2 from the general fund of the state for each year of the
3 biennium beginning July 1, 1961, and ending June 30, 1963,
4 the sum of one thousand three hundred fifty dollars
5 (\$100,350.00), or so much thereof as may be necessary to be
6 used in the following manner:

7 For salary of commissioner of bureau
8 of labor\$ 6,600.00

9 For salaries, support, maintenance and
10 miscellaneous purposes 93,750.00

11 Grand total of all appropriations for all
12 purposes for each year of the biennium for the
13 bureau of labor\$100,350.00

LIBRARIES, IOWA STATE

1 Sec. 18. For the board of trustees there is hereby appropriated
2 from the general fund of the state for each year of the biennium
3 beginning July 1, 1961, and ending June 30, 1963, for state libraries,
4 the sum of one hundred sixty-six thousand eight hundred ten dollars
5 (\$166,810.00), or so much thereof as may be necessary to be used
6 in the following manner:

7	LAW DIVISION	
8	For salary of librarian	\$ 6,600.00
9	For salaries, support, maintenance and	
10	miscellaneous purposes	43,100.00
11	Total for law division	<u>\$ 49,700.00</u>
12	(1) MEDICAL DIVISION	
13	For salary of librarian	\$ 6,600.00
14	For salaries, support, maintenance and	
15	miscellaneous purposes	30,800.00
16	Total for medical division	<u>\$ 37,400.00</u>
17	(2) TRAVELING DIVISION	
18	For salary of director	\$ 6,600.00
19	For salaries, support, maintenance and	
20	miscellaneous purposes	73,110.00
21	Total for traveling library division	<u>\$ 79,710.00</u>
22	Grand total of all appropriations for all	
23	purposes for each year of the biennium for	
24	the state libraries	\$166,810.00

MINE EXAMINING BOARD

1	Sec. 19. For the mine examining board there is hereby	
2	appropriated from the general fund of the state for each year of	
3	the biennium beginning July 1, 1961, and ending June 30, 1963,	
4	the sum of two thousand one hundred dollars (\$2,100.00), or so	
5	much thereof as may be necessary to be used in the following manner:	
6	For per diem and expenses	<u>\$ 2,100.00</u>
7	Grand total of all appropriations for all	
8	purposes for each year of the biennium for the	
9	mine examining board	\$ 2,100.00

MINE INSPECTORS

1 Sec. 20. For the department of mine inspectors there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of twelve thousand three hundred dollars (\$12,300.00),
 5 or so much thereof as may be necessary to be used in the following
 6 manner:

7	For the salary of one (1) mine inspector	\$ 6,600.00
8	For salaries, support, maintenance and	
9	miscellaneous purposes	<u>5,700.00</u>
10	Grand total of all appropriations for all	
11	purposes for each year of the biennium for the	
12	department of mine inspectors	\$ 12,300.00

NATURAL RESOURCES COUNCIL, IOWA

1 Sec. 21. For the Iowa natural resources council there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of one hundred seventy thousand three hundred
 5 dollars (\$170,300.00), or so much thereof as may be necessary to
 6 be used in the following manner:

7	For salaries, support, maintenance and	
8	miscellaneous purposes	<u>\$170,300.00</u>
9	Grand total of all appropriations for all	
10	purposes for each year of the biennium for the	
11	Iowa natural resources council	\$170,300.00

PAROLE, BOARD OF

1 Sec. 22. For the office of the board of parole there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,

4 1963, the sum of two hundred nine thousand five hundred sixty
5 dollars (\$209,560.00), or so much thereof as may be necessary to
6 be used in the following manner:

7 For board members salaries (3 members
8 at \$5,000.00 each).....\$ 15,000.00

9 For salary of secretary and superintendent
10 of parole agents..... 8,000.00

11 For salaries, support, maintenance and
12 miscellaneous purposes 186,560.00

13 Grand total of all appropriations for all
14 purposes for each year of the biennium for the
15 board of parole.....\$209,560.00

PHARMACY EXAMINERS

1 Sec. 23. For the pharmacy examining board there is hereby
2 appropriated from the general fund of the state for each year of
3 the biennium beginning July 1, 1961, and ending June 30, 1963,
4 the sum of ninety-four thousand two hundred twenty dollars
5 (\$94,220.00), or so much thereof as may be necessary to be used
6 in the following manner:

7 GENERAL OFFICE

8 For salary of secretary and narcotic
9 supervisor\$ 7,200.00

10 For salaries, support, maintenance and
11 miscellaneous purposes for all duties of the
12 board 87,020.00

13 Grand total of all appropriations for all
14 purposes for each year of the biennium for the
15 pharmacy examining board.....\$ 94,220.00

PIONEER LAWMAKERS

1 Sec. 24. For the pioneer lawmakers there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of one hundred seventy-five dollars (\$175.00), or so much
 5 thereof as may be necessary to be used in the following manner:

6 For salary of secretary.....	\$	50.00
7 For miscellaneous purposes		125.00
8 Grand total of all appropriations for all		<u>175.00</u>
9 purposes for each year of the biennium for the		
10 pioneer lawmakers	\$	175.00

PRINTING BOARD, THE

1 Sec. 25. For the state printing board there is hereby
 2 appropriated from the general fund of the state for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of seventy-eight thousand one hundred sixty dollars
 5 (\$78,160.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 GENERAL OFFICE		
8 For salary of superintendent.....	\$	6,600.00
9 For salaries, support, maintenance and		
10 miscellaneous purposes		71,560.00
11 Total for general office.....	\$	<u>78,160.00</u>

12 Provided that funds appropriated for the general office by
 13 this section, in the discretion of the printing board, may be used
 14 to pay the cost of printing of the "Iowa Official Register",
 15 proceedings of Iowa Academy of Science, "Iowa Welcomes You"
 16 booklet, and other miscellaneous items.

17 Grand total of all appropriations for all

18 purposes for each year of the biennium for the
 19 state printing board provided by this section.....\$ 78,160.00

PUBLIC BUILDINGS AND GROUNDS,
 SUPERINTENDENT OF

1 Sec. 26. For the office of the superintendent of public
 2 buildings and grounds there is hereby appropriated from the
 3 general fund of the state for each year of the biennium beginning
 4 July 1, 1961, and ending June 30, 1963, the sum of six hundred
 5 five thousand two hundred eighty dollars (\$605,280.00), or so
 6 much thereof as may be necessary to be used in the following
 7 manner:

8 For salaries, support, maintenance and
 9 miscellaneous purposes\$512,855.00
 10 For maintenance, repairs, replacements,
 11 alterations or equipment of public buildings and
 12 grounds of the state of Iowa, subject to approval
 13 of the executive council..... 92,425.00
 14 Grand total of all appropriations for all purposes
 15 for each year of the biennium for the office of the
 16 superintendent of public buildings and grounds.....\$605,280.00

PUBLIC INSTRUCTION, DEPARTMENT OF

1 Sec. 27. For the department of public instruction there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of six hundred fifteen thousand four hundred eighty
 5 dollars (\$615,480.00), or so much thereof as may be necessary to
 6 be used in the following manner:

7 GENERAL OFFICE

8 For salary of superintendent of public

9	instruction	\$ 13,000.00
10	For salaries	418,180.00
11	Total general office salaries.....	\$426,180.00
12	For support, maintenance and	
13	miscellaneous purposes	124,300.00
14	Sub-total	\$550,480.00
15	(1) VOCATIONAL EDUCATION	
16	For salaries, support, maintenance and	
17	miscellaneous purposes	\$ 65,000.00
18	Grand total of all appropriations for all	
19	purposes for each year of the biennium for the	
20	department of public instruction and the various	
21	divisions thereof provided by this section	\$615,480.00

REAL ESTATE COMMISSION, IOWA

1 Sec. 28. For the Iowa real estate commission there is

2 hereby appropriated from the general fund of the state for each

3 year of the biennium beginning July 1, 1961, and ending June 30,

4 1963, the sum of twenty-seven thousand eight hundred ninety

5 dollars (\$27,890.00), or so much thereof as may necessary to

6 be used in the following manner:

7	For salary of director	\$ 6,600.00
8	For salaries, support, maintenance and	
9	miscellaneous purposes	21,290.00
10	Grand total of all appropriations for all	
11	purposes for each year of the biennium for the	
12	Iowa real estate commission	\$ 27,890.00

REGENTS, BOARD OF

1 Sec. 29. For the board of regents there is hereby

2 appropriated from the general fund of the state for each year

3 of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of eighty thousand dollars (\$80,000.00), or so
 5 much thereof as may be necessary to be used in the following
 6 manner:

7	For salary of secretary	\$ 10,000.00
8	For salary of chairman of finance committee	8,800.00
9	For salary of finance committee member	8,600.00
10	For salary of director of research and	
11	statistics	6,300.00
12	For salaries, support, maintenance and	
13	miscellaneous purposes	46,300.00
14	Board members to receive a per diem of	
15	\$20.00 per day and shall not exceed \$7,200.00	
16	per fear for all members	
17	Grand total of all appropriations for all	
18	purposes for each year of the biennium for the	
19	central office of the board of regents	\$ 80,000.00

SECRETARY OF STATE

1 Sec. 30. For the office of secretary of state there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of seventy-one thousand forty dollars (\$71,040.00),
 5 or so much thereof as may be necessary to be used in the following
 6 manner:

7	For salary of secretary of state	\$ 11,000.00
8	For salaries, support, maintenance and	
9	miscellaneous purposes	60,040.00
10	Grand total of all appropriations for all	
11	purposes for each year of the biennium for the	

12 office of secretay of state\$ 71,040.00

SOIL CONSERVATION

1 Sec. 31. For soil conservation there is hereby appropriated
2 from the general fund of the state for each year of the biennium
3 beginning July 1, 1961, and ending June 30, 1963, the sum of
4 fifty-nine thousand five hundred eighty dollars (\$59,580.00), or
5 so much thereof as may be necessary to be used in the following
6 manner:

8 For salaries, support, maintenance and
8 miscellaneous purposes\$ 59,580.00

9 Grand total of all appropriations for all purposes
10 for each year of the biennium for soil con-
11 servation\$ 59,580.00

SPANISH-AMERICAN WAR VETERANS

1 Sec. 32. For the Spanish-American war veterans there is
2 hereby appropriated from the general fund of the state for each
3 year of the biennium beginning July 1, 1961, and ending June 30,
4 1963, the sum of three thousand five hundred dollars (\$3,500.00),
5 or so much thereof as may be necessary to be used in the following
6 manner:

7 For salaries, support, maintenance and
8 miscellaneous purposes\$ 3,500.00

9 Grand total of all appropriations for all
10 purposes for each year of the biennium for the
11 Spanish-American war veterans\$ 3,500.00

SUPREME COURT

1 Sec. 33. For the supreme court there is hereby appropriated
2 from the general fund of the state for each year of the biennium
3 beginning July 1, 1961, and ending June 30, 1963, the sum of one

4 hundred seventy-two thousand nine hundred thirty dollars
 5 (\$172,930.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 For salaries of judges of the supreme court
 8 of Iowa, and the state's contribution, in
 9 the amount of three per cent of such salaries
 10 to the judicial retirement system provided for
 11 in chapter 605A, Code 1958 and for salaries,
 12 support, maintenance and miscellaneous
 13 purposes\$172,680.00
 14 Rules of procedure 250.00
 15 Grand total of all appropriations for all
 16 purposes for each year of the biennium for the
 17 supreme court\$172,930.00

SUPREME COURT, CLERK OF

1 Sec. 34. For the office of clerk of supreme court there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of nineteen thousand five hundred dollars
 5 (\$19,500.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 For salary of chief clerk\$ 6,000.00
 8 For salaries, support, maintenance and
 9 miscellaneous purposes 13,500.00
 10 Grand total of all appropriations for all
 11 purposes for each year of the biennium for the
 12 office of the clerk of supreme court\$ 19,500.00

SUPREME COURT, REPORTER OF
 AND CODE EDITOR

1 Sec. 35. For the department of the reporter of the supreme
 2 court and code editor there is hereby appropriated from the
 3 general fund of the state for each year of the biennium beginning
 4 July 1, 1961, and ending June 30, 1968, the sum of thirty-four
 5 thousand seven hundred dollars (\$34,700.00), or so much thereof
 6 as may be necessary to be used in the following manner:

7	For salary of code editor	\$ 7,500.00
8	For salary of deputy code editor	7,000.00
9	For salaries, support, maintenance and	
10	miscellaneous purposes	<u>20,200.00</u>
11	Grand total of all appropriations for all	
12	purposes for each year of the biennium for the	
13	department of reporter of supreme court and	
14	code editor	\$ 34,700.00

TAX COMMISSION, STATE

1 Sec. 36. For the state tax commission there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of one million four hundred forty-two thousand five
 5 hundred seventy dollars (\$1,442,570.00), or so much thereof as
 6 may be necessary to be used in the following manner:

7	For salary of commissioners (2	
8	commissioners at \$9,000.00 each)	\$ 18,000.00
9	For salary of commissioner (whose	
10	term expires June 30, 1967)	8,000.00
11	For printing and binding	100,000.00
12	For salaries, support, maintenance and	
13	miscellaneous purposes	<u>1,316,570.00</u>
14	Grand total of all appropriations for all	

15 purposes for each year of the biennium for the
 16 state tax commission\$1,442,570.00

TREASURER OF STATE

1 Sec. 37. For the department of treasurer of state there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of one hundred eight thousand four hundred dollars
 5 (\$108,400.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 For salary of treasurer\$ 11,000.00
 8 For salaries, support, maintenance and
 9 miscellaneous purposes 97,400.00

10 Grand total of all appropriations for all
 11 purposes for each year of the biennium for the
 12 department of treasurer of state\$108,400.00

UNIFORM LAWS, COMMISSION ON

1 Sec. 38. For the commission on uniform laws there is hereby
 2 appropriated from the general fund of the state for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963, the
 4 sum of two thousand fifty dollars (\$2,050.00), or so much thereof
 5 as may be necessary to be used in the following manner:

6 For support of the conference of commissioners
 7 on uniform state laws\$ 850.00
 8 For traveling expenses of members of the
 9 commission on uniform laws 1,200.00

10 Grand total of all appropriations for all
 11 purposes for each year of the biennium for the
 12 commission on uniform laws\$ 2,050.00

13 Total administrative departments\$8,848,115.00

MISCELLANEOUS SERVICES:
CIVIL DEFENSE ADMINISTRATION

1 Sec. 39. For the civil defense administration there is hereby
2 appropriated from the general fund of the state for each year of the
3 biennium beginning July 1, 1961, and ending June 30, 1963, the sum
4 of thirty-four thousand one hundred dollars (\$34,100.00), or so
5 much thereof as may be necessary to be used in the following manner:

6 For salaries, support, maintenance and
7 miscellaneous purposes\$ 34,100.00

8 Grand total of all appropriations for all
9 purposes for each year of the biennium for the
10 civil defense administration\$ 34,100.00

CONSERVATION COMMISSION, STATE

1 Sec. 40. For the office of the conservation commission
2 there is hereby appropriated from the general fund of the state
3 for each year of the biennium beginning July 1, 1961, and ending
4 June 30, 1963, the sum of six hundred forty-one thousand eight
5 hundred fifty dollars (\$641,850.00), or so much thereof as may
6 be necessary to be used in the following manner:

7 For salary of director.....\$ 10,500.00

8 For salaries, support, maintenance and
9 miscellaneous purposes of the office and
10 maintenance of state parks, purchase of land
11 and general improvements and for the construction
12 and improvement of roads and highways under its
13 control to include \$75,000.00 for utilization of
14 prison inmates under the board of control..... 631,350.00

15 Grand total of all appropriations for all
16 purposes for each year of the biennium for the

17 conservation commission\$641,850.00

COUNCIL OF STATE GOVERNMENT

1 Sec. 41. For the council of state government there is hereby
2 appropriated from the general fund of the state for each year of
3 the biennium beginning July 1, 1961, and ending June 30, 1963, the
4 sum of seven thousand five hundred dollars (\$7,500.00), or so much
5 thereof as may be necessary to be used in the following manner:

6 For support of the council of state
7 government\$ 7,500.00

8 Grand total of all appropriations for all
9 purposes for each year of the biennium for the
10 council of state government.....\$ 7,500.00

DEVELOPMENT COMMISSION, THE IOWA

1 Sec. 42. For the Iowa development commission there is hereby
2 appropriated from the general fund of the state for each year of
3 the biennium beginning July 1, 1961, and ending June 30, 1963, the
4 sum of three hundred thousand four hundred dollars (\$300,400.00),
5 or so much thereof as may be necessary to be used in the following
6 manner:

7 For salaries, support, maintenance and
8 miscellaneous purposes, including the sum of
9 thirty-seven thousand five hundred dollars
10 (\$37,500.00) for municipal planning
11 assistance\$300,400.00

12 Grand total of all appropriations for all
13 purposes for each year of the biennium for the
14 Iowa development commission.....\$300,400.00

DISTRICT COURT JUDGE

1 Sec. 43. For the district court judges there is hereby

2 appropriated from the general fund of the state for each year of
3 the biennium beginning July 1, 1961, and ending June 30, 1963, the
4 sum of nine hundred twelve thousand two hundred dollars

(\$912,200.00),

5 or so much thereof as may be necessary to be used in the following
6 manner:

7	For salaries of the judges of the district	
8	courts of Iowa and for the state's contribution,	
9	in the amount of three per cent of such salaries,	
10	to the judicial retirement system provided for	
11	in chapter 605A, Code 1958.....	\$854,200.00
12	For traveling expenses of judges and court	
13	reporters in and out of districts.....	58,000.00
14	Grand total of all appropriations for all	
15	purposes for each year of the biennium for	
16	district court judges and reporters.....	\$912,200.00

FAIR BOARD, IOWA STATE

1 Sec. 44. For the state fair board there is hereby
2 appropriated from the general fund of the state for each year
3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
4 the sum of fifty-five thousand dollars (\$55,000.00), or so much
5 thereof as may be necessary to be used in the following manner:

6 The salary of the secretary of the state fair board shall be
7 seven thousand five hundred dollars (\$7,500.00) per annum to be
8 paid out of the fund of the state fair board.

9	For maintenance, insurance and operating	
10	expenses	\$ 45,000
11	For premiums	10,000
12	Grand total of all appropriations for all	

13 purposes for each year of the biennium for the
 14 state fair board.....\$ 55,000.00

HERBERT HOOVER BIRTHPLACE FOUNDATION, INC.

1 Sec. 45. For the Herbert Hoover Birthplace Foundation, Inc.,
 2 there is hereby appropriated from the general fund of the state
 3 for each year of the biennium beginning July 1, 1961, and ending
 4 June 30, 1963, the sum of twelve thousand dollars (\$12,000.00),
 5 or so much thereof as may be necessary to be used in the following
 6 manner:

7 For salaries, support, maintenance and
 8 miscellaneous purposes\$ 12,000.00

9 Grand total of all appropriations for all
 10 purposes for each year of the biennium for the
 11 Herbert Hoover Birthplace Foundation, Inc.....\$ 12,000.00

HISTORICAL SOCIETY, THE STATE

1 Sec. 46. For the historical society at Iowa City there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of one hundred four thousand five hundred dollars
 5 (\$104,500.00), or so much thereof as may be necessary to be used
 6 in the following manner:

7 For salary of historian.....\$ 6,000.00

8 For salaries, support, maintenance, moving
 9 into new building, janitorial expense and
 10 miscellaneous purposes 98,500.00

11 Grand total of all appropriations for all
 12 purposes for each year of the biennium for the
 13 historical society at Iowa City.....\$104,500.00

IOWA RECIPROCITY BOARD

1 Sec. 47. For the reciprocity board there is hereby appropriated
 2 from the general fund of the state for each year of the biennium
 3 beginning July 1, 1961, and ending June 30, 1963, the sum of
 4 forty thousand four hundred seventy dollars (\$40,470.00), or
 5 so much thereof as may be necessary to be used in the following
 6 manner:

7	For salary of executive secretary.....	\$ 6,600.00
8	For salaries, support, maintenance, pro-rata	
9	plates and stickers and miscellaneous purposes.....	33,870.00
10	Salaries for employees of said board, other	
11	than the executive secretary, shall be based on	
12	a table of organization and salary schedule	
13	adopted by said board subject to the approval	
14	of the executive council	_____
15	Grand total of all appropriations for all	
16	purposes for each year of the biennium for the	
17	reciprocity board	\$ 40,470.00

LIQUOR CONTROL COMMISSION

1 Sec. 48. For the liquor control commission there is hereby
 2 appropriated from the general fund of the state for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of three million seven hundred fifty thousand dollars
 5 (\$3,750,000.00), or so much thereof as may be necessary to be
 6 used in the following manner:

7	For salaries of board members (3 at	
8	\$8,800.00 each)	\$ 26,400.00
9	For salaries, support, maintenance and	
10	miscellaneous purposes	3,723,600.00

11 Grand total of all appropriations for all
 12 purposes for each year of the biennium for the
 13 liquor control commission.....\$3,750,000.00

14 Section one hundred twenty-three point eleven (123.11), Code
 15 1958, is amended by striking all of the last sentence and in-
 16 serting in lieu thereof the following:

17 "All expenses and salaries of commissioners and employees
 18 shall be paid from appropriations for such purposes and the
 19 commission shall be subject to the budget requirements of chapter
 20 eight (8) of the Code."

MISSISSIPPI RIVER PARKWAY COMMISSION

1 Sec. 49. For the Mississippi parkway planning commission there
 2 is hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of one thousand five hundred dollars (\$1,500.00),
 5 or so much thereof as may be necessary to be used in the following
 6 manner:

7 For support, maintenance and miscellaneous
 8 purposes\$ 1,500.00

9 Grand total of all appropriations for all
 10 purposes for each year of the biennium for the
 11 Mississippi parkway planning commission.....\$ 1,500.00

NATIONAL GUARD AND STATE GUARD

1 Sec. 50. For the national guard and the state guard there is
 2 hereby appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1961, and ending June 30,
 4 1963, the sum of nine hundred thirty-two thousand nine hundred
 5 dollars (\$932,900.00), or so much thereof as may be necessary to

6 be used in the following manner:

7	For salaries, support, maintenance, armories	
8	and miscellaneous purposes.....	\$ 982,900.00
9	Grand total of all appropriations for all	
10	purposes for each year of the biennium for the	
11	national guard and state guard.....	\$ 982,900.00
12	Total miscellaneous services.....	\$6,792,420.00

PUBLIC SAFETY:

PUBLIC SAFETY, DEPARTMENT OF

1 Sec. 51. For the department of public safety there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of five million nine thousand five hundred dollars
 5 (\$5,009,500.00), or so much thereof as may be necessary to be
 6 used in the following manner:

7 DIVISION OF ADMINISTRATION

8	For salary of commissioner.....	\$ 11,000.00
9	For salary, support, maintenance and	
10	miscellaneous purposes	58,000.00
11		<u>\$ 69,000.00</u>

12 (1) DIVISION OF CRIMINAL INVESTIGATION

13 For salaries, support, maintenance,
 14 miscellaneous purposes, and for the state's
 15 contribution to the peace officers' retirement,
 16 accident and disability system, provided in
 17 chapter 97A, Code of 1958, in the amount of
 18 sixteen percent of the salaries of personnel
 19 included in the system.....

		\$ 220,200.00
--	--	---------------

20 (2) DIVISION OF FIRE MARSHAL

21 For salaries, including salary of fire
22 marshal, support, maintenance and miscellaneous
23 purposes\$ 88,000.00

24 (3) DIVISION OF HIGHWAY PATROL

25 For salaries, support, maintenance,
26 miscellaneous purposes, and for the state's
27 contribution to the peace officers' retirement,
28 accident and disability system, provided in
29 chapter 97A, Code 1958, in the amount of
30 sixteen per cent (16%) of the salaries of
31 personnel included in the system, and including
32 liability insurance\$3,115,540.00

33 (4) DIVISION OF MOTOR VEHICLE FINANCIAL
34 AND SAFETY RESPONSIBILITY AND RECORDS

35 For salaries, support, maintenance and
36 miscellaneous purposes\$ 255,000.00

37 (5) DIVISION OF MOTOR REGISTRATION

38 For salaries, support, maintenance and
39 miscellaneous purposes\$ 400,790.00

40 (6) DIVISION OF OPERATORS AND
41 CHAUFFEURS LICENSE

42 For salaries, support, maintenance and
43 miscellaneous purposes\$ 382,500.00

44 (7) DIVISION OF RADIO COMMUNICATION

45 For salaries, support, maintenance and
46 miscellaneous purposes\$ 399,380.00

47 (8) DIVISION OF SAFETY EDUCATION

48 For salaries, support, maintenance and
49 miscellaneous purposes\$ 79,090.00

50	Grand total of all appropriations for all	
51	purposes for each year of the biennium for the	
52	department of public safety and all divisions	
53	thereof	\$5,009,500.00

DIRECT EDUCATIONAL AID:

BLIND, IOWA COMMISSION FOR THE

1 Sec. 52. For the office of the commission for the blind
2 there is hereby appropriated from the general fund of the state
3 for each year of the biennium beginning July 1, 1961, and ending
4 June 30, 1963, the sum of one hundred sixty-five thousand dollars
5 (\$165,000.00). or so much thereof as may be necessary to be
6 used in the following manner:

7	For salary of director.....	\$	8,250.00
8	For salaries, support, maintenance and		
9	miscellaneous purposes (includes \$25,000.00		
10	for building maintenance).....		156,750.00

11	Grand total of all appropriations for all		
12	purposes for each year of the biennium for the		
13	office of the commission for the blind.....	\$	165,000.00

PUBLIC INSTRUCTION, DEPARTMENT OF

1 Sec. 53. For the department of public instruction there is
2 hereby appropriated from the general fund of the state for each
3 year of the biennium beginning July 1, 1961, and ending June 30,
4 1963, the sum of four hundred eighty thousand dollars (\$480,000.00),
5 or so much thereof as may be necessary to be used in the
6 following manner:

VOCATIONAL REHABILITATION

8 For salaries, support, maintenance and

9	miscellaneous purposes	\$ 480,000.00
10	Grand total of all appropriations for all	
11	purposes for each year of the biennium for the	
	department of public instruction provided by	
13	this section	\$ 480,000.00

SOLDIERS' BONUS BOARD,

WORLD WAR ORPHANS' EDUCATION AID

1 Sec. 54. For the Iowa soldiers' bonus board there is hereby
 2 appropriated from the general fund of the state for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963,
 4 the sum of thirty-five thousand dollars (\$35,000.00), or so much
 5 thereof as may be necessary to be used in the following manner:

6	For the purpose of administration and	
7	aiding in the education of children of honorably	
8	discharged soldiers, sailors, marines, nurses	
9	or other component part of the military forces	
10	of this state or nation as specified in section	
11	35.9, Code of 1958	\$ 35,000.00

12	Grand total of all appropriations for all	
13	purposes for each year of the biennium for the	
14	soldiers' bonus board	\$ 35,000.00
15	Total direct education aid	\$ 680,000.00

1 Sec. 55. The salary of the state car dispatcher shall be
 2 six thousand six hundred dollars (\$6,600.00) for each year of
 3 the biennium beginning July 1, 1961, and ending June 30, 1963, to
 4 be paid from the car dispatcher funds.

1 Sec. 56. The salaries of two (2) members of the board of
 2 social welfare shall be eight thousand dollars (\$8,000.00) for
 3 each member for each year of the biennium beginning July 1, 1961,

4 and ending June 30, 1963, and the salary of one (1) member of the
5 board of social welfare whose term expires June 30, 1967 shall be
6 seven thousand dollars (\$7,000.00) for each year of the biennium
7 beginning July 1, 1961, and ending June 30, 1963, to be paid from
8 the funds of the department of social welfare.

1 Sec. 57. No department or commission of state located in
2 the city of Des Moines shall expend any funds for the publication
3 or distribution of books or pamphlets or reports unless the
4 publication thereof be expressly required by law or approved by
5 the budget and financial control committee and the state printing
6 board. A violation of this section shall constitute misfeasance
7 in office.

1 Sec. 58. All salaries provided for in this Act are in lieu of
2 all existing statutory salaries, for the positions provided herein,
3 and shall be payable in equal monthly or semi-monthly installments,
4 and shall be in full compensation for all services except as
5 otherwise expressly provided and except further that expense
6 allowances shall be authorized, any ruling of the Federal
7 Internal Revenue Service with respect to the tax status thereof
8 notwithstanding.

1 Sec. 59. Where any provisions of the law of this state are
2 in conflict with this Act the provisions of this Act shall govern
3 for the biennium.

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 1. Strike from line ten (10) of section fifty-two (52)
- 3 the figures "156,750.00" and insert in lieu thereof the
- 4 figures "191,750.00".
- 5 2. Strike from line thirteen (13) of section fifty-two
- 6 (52) the figures "165,000.00" and insert in lieu thereof the
- 7 figures "200,000.00".
- 8 3. Strike from lines four (4) and five (5) the words
- 9 and figures "one hundred sixty-five thousand dollars
- 10 (\$165,000.00)" and insert in lieu thereof the following:
- 11 "two hundred thousand dollars (\$200,000.00)".

Filed
May 1, 1961.

admitted 5-3-61

NIELSEN of Emmet.
 MUELLER of Worth.
 VAN ALSTINE of Humboldt.
 BAUMHOVER of Carroll.
 HAKES of Pocahontas.
 FALVEY of Monroe.
 BOCK of Hancock.
 MOWRY of Marshall.
 SWISHER of Johnson.

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 1. Section five (5), by striking from lines four (4) and
- 3 five (5) the words and figures "two hundred fifty-three
- 4 thousand four hundred ninety dollars (\$253,490.00)" and
- 5 inserting in lieu thereof the words and figures "two hundred
- 6 fifty-six thousand four hundred ninety dollars (\$256,490.00)".
- 7 2. Section five (5) is further amended by striking from
- 8 line nine (9) the figures "\$8,000.00" and inserting in lieu
- 9 thereof the figures "\$9,000.00". Further amend section five
- 10 (5) by striking from line nine (9) the figures "\$24,000.00"
- 11 and inserting in lieu thereof the figures "\$27,000.00".
- 12 3. Section sixteen (16), by striking from line four (4)
- 13 the words and figures "two hundred thousand dollars (\$200,000.00)"
- 14 and inserting in lieu thereof the words and figures "two hundred
- 15 one thousand dollars (\$201,000.00)".
- 16 4. Section sixteen (16) is further amended by striking
- 17 from line seven (7) the figures "\$10,000.00" and inserting
- 18 in lieu thereof the figures "\$11,000.00".
- 19 5. Section sixteen (16) is further amended by striking
- 20 from line twelve (12) the figures "\$200,000.00" and inserting
- 21 in lieu thereof the figures "\$201,000.00".

Filed
May 1, 1961.

HANRAHAN of Polk.

HOUSE FILE 708

- 1 Amend House File 708, section thirty-five (35) as follows:
- 2 1. Strike from line seven (7) the figures "7,500.00" and
- 3 insert in lieu thereof the figures "7,750.00".
- 4 2. Strike from line eight (8) the figures "7,000.00" and
- 5 insert in lieu thereof the figures "7,500.00".
- 6 3. Strike from line fourteen (14) the figures "34,700.00"
- 7 and insert in lieu thereof the figures "35,450.00".
- 8 4. Strike from lines four (4) and five (5) the words and
- 9 figures "thirty-four thousand seven hundred dollars (\$34,700)"
- 10 and insert in lieu thereof the words and figures "thirty-five
- 11 thousand four hundred fifty dollars (\$35,450.00)".

Filed
May 1, 1961.

admitted 5-3-61

JOHANNES of Osceola.
 PAUL of Poweshiek.
 LOSS of Kossuth.
 OLSON of Cerro Gordo.
 MOWRY of Marshall.
 LISLE of Page.

HOUSE FILE 708

- 1 Amend House File 708, section one (1), by striking from
- 2 line twenty-six (26) the figures "13,750.00" and inserting
- 3 in lieu thereof the figures "15,000.00".

Filed
May 1, 1961.

admitted 5-3-61
HIRSCH of Warren.

HOUSE FILE 708

- 1 1. Amend House File 708, section 39, line 4, by striking
- 2 the words and figures "thirty-four thousand one hundred dollars
- 3 (\$34,100.00)" and inserting in lieu thereof "thirty-six thousand
- 4 dollars (\$36,000.00)".
- 5 2. Further amend House File 708, section 39, lines 7 and
- 6 10, by striking the figures "\$34,100.00" and inserting in lieu
- 7 thereof the figures "\$36,000.00".

Filed
May 1, 1961.

BRILES of Adams.
STANLEY of Muscatine.

HOUSE FILE 708

- 1 Amend House File 708, section thirty-five (35) as follows:
- 2 1. Amend lines four (4) and five (5) by striking the words
- 3 and figures "thirty-four thousand seven hundred dollars
- 4 (\$34,700.00)" and inserting in lieu thereof the words and
- 5 figures "thirty-five thousand four hundred fifty dollars
- 6 (\$35,450.00)".
- 7 2. Amend line fourteen (14) by striking the figures
- 8 "\$34,700.00" and inserting in lieu thereof the figures
- 9 "\$35,450.00".

Filed and adopted
May 2, 1961.

JOHANNES of Osceola.

HOUSE FILE 708

- 1 Amend House File 708 section five (5) by striking all of
- 2 line nine and inserting in lieu thereof the following:
- 3 \$8,800.00 each) \$ 26,400.00.

Filed
May 2, 1961.

ANDERSEN of Woodbury.

HOUSE FILE 708

- 1 Amend House File 708, section five (5), by striking
- 2 all of line nine (9) and inserting in lieu thereof the
- 3 following:
- 4 "\$8,500.00 each) \$25,500.00"

Filed
May 2, 1961.

LANGE of Sac.

HOUSE FILE 708

- 1 Amend House File 708, section fifty-one (51) as
- 2 follows:
- 3 1. Strike line forty-three (43) and insert in lieu
- 4 thereof the following:
- 5 "miscellaneous purposes, including the mailing of a
- 6 postal card notice of expiration to each holder of an
- 7 operator's or chauffeur's license at least thirty (30) days
- 8 and not more than forty (40) days prior to the expiration
- 9 thereof \$422,500.00
- 10 2. Strike in lines four (4) and five (5) the words
- 11 and figures "five million nine thousand five hundred dollars
- 12 (\$5,009,500.00)" and insert in lieu thereof the words and
- 13 figures "five million forty-nine thousand five hundred
- 14 dollars (\$5,049,500.00)".
- 15 3. Strike in line fifty-three (53) the figures
- 16 "\$5,009,500.00" and insert in lieu thereof the figures
- 17 "\$5,049,500.00".

Filed and lost
May 3, 1961.

STANLEY of Muscatine.
GRASSLEY of Butler.

HOUSE FILE 708

- 1 Amend House File 708, section one (1), as follows:
- 2 1. By striking from lines four (4) and five (5) the words
- 3 and figures "one hundred one thousand nine hundred fifty
- 4 dollars (\$101,950.00)" and inserting in lieu thereof the
- 5 words and figures "one hundred three thousand two hundred
- 6 dollars (\$103,200.00)".
- 7 2. By striking from line thirty (30) the figures "\$101,950.00"
- 8 and inserting in lieu thereof the figures "\$103,200.00".

Filed and adopted
May 3, 1961.

HIRSCH of Warren.

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 Amend section 27, line 9 by striking the figure
- 3 \$13,000 and inserting in lieu thereof the figure \$15,000.
- 4 and by striking in line 10 the figure 413,180 and inserting
- 5 in lieu thereof the figure 411,180.

Filed and lost
May 3, 1961.

DUNTON of Keokuk.
 RILEY of Linn.
 SWISHER of Johnson.
 BOCK of Hancock.
 DENMAN of Polk.
 WARE of Wapello.
 JOHANNES of Osceola.
 STANLEY of Muscatine.
 HENSLEY of Audubon.
 KREAGER of Jasper.
 ELY of Linn.
 PETERSEN of Dallas.
 FALVEY of Monroe.

adopted as amended 5-5-61

amended 5-5-61

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 1. Section forty-three (43) is amended by adding thereto
- 3 the following new paragraph:
- 4 Section forty-two (42) of chapter one (1), Acts of the
- 5 Fifty-eighth General Assembly, is hereby amended by striking
- 6 the word "twelve" from line eighteen (18) and all of lines nine-
- 7 teen (19), twenty (20), twenty-one (21) and twenty-two (22) and
- 8 inserting in lieu thereof the words, "fifteen thousand five
- 9 hundred dollars per year."
- 10 2. Section forty-three (43) is further amended by striking
- 11 from line four (4) the words and figures, "nine hundred twelve
- 12 thousand two hundred dollars (\$912,200.00)" and inserting in
- 13 lieu thereof the words and figures, "nine hundred sixty-one
- 14 thousand seven hundred dollars (\$961,700.00)".
- 15 3. Section forty-three (43) is further amended by striking
- 16 from line eleven (11) the figure "\$854,200.00" and inserting in
- 17 lieu thereof the figure, "\$903,700.00".
- 18 4. Section forty-three (43) is further amended by striking
- 19 from line sixteen (16) the figure "\$912,200.00" and inserting in
- 20 lieu thereof the figure "\$961,700.00".

Filed
May 4, 1961.

By NOLAN, LONG, VANCE, O'MALLEY, STUART, SHAFF,
SCHROEDER, WOLF, TURNER and BENEKE.

HOUSE FILE 708

- 1 Amend the Nolan, et al., amendment to section
- 2 43 of House File 708 as follows:
- 3 1. Strike from lines 8 and 9 the words
- 4 "fifteen thousand five hundred dollars per year" and insert in
- 5 lieu thereof the words "fourteen thousand dollars per year".
- 6 2. Strike from lines 13 and 14 the
- 7 words and figures "nine hundred sixty-one thousand seven hundred
- 8 dollars (\$961,700.00)" and insert in lieu thereof the words and
- 9 figures "nine hundred forty-one thousand nine hundred fifty
- 10 dollars (\$941,950.00)".
- 11 3. Strike from line 17 the figure "\$903,700.00"
- 12 and insert in lieu thereof the figure "\$883,950.00".
- 13 4. Strike from line 20 the figure \$961,700.00"
- 14 and insert in lieu thereof the figure "\$941,950.00".

Filed
May 4, 1961.

By LYNES.

adopted 5-5-61

HOUSE FILE 708

adopted 5-5-61

- 1 Amend House File 708, section 56, by adding thereto
- 2 the following new paragraph:
- 3 "There is hereby appropriated for the social welfare
- 4 department from the general fund of the state for each year
- 5 of the biennium beginning July 1, 1961, and ending June 30,
- 6 1963, the sum of four hundred and twenty thousand dollars
- 7 (\$420,000.00) for the medical assistance for the aged fund."

Filed
May 4, 1961.

By LONG.

HOUSE FILE 708

- 1 Amend House File 708, section fifty-three (53), lines
- 2 nine (9) and thirteen (13) by striking the figures "\$480,000.00"
- 3 and inserting in lieu thereof the figures "\$500,000.00".

Filed and lost
May 2, 1961.

RILEY of Linn.

HOUSE FILE 708

- 1 Amend House File 708, section 44, line 7, by striking
- 2 the words and figures "seven thousand five hundred dollars
- 3 (\$7,500.00)" and inserting in lieu thereof "eight thousand
- 4 two hundred fifty dollars (\$8,250.00)".

Filed and adopted
May 3, 1961.

FUELLING of Clayton.
FREED of Webster.

HOUSE FILE 708

- 1 Amend House File 708, section sixteen (16), line seven (7)
- 2 by striking the figures "\$10,000.00" and inserting in lieu thereof
- 3 the figures "\$10,500.00".

Filed and lost
May 3, 1961.

HAGEDORN of Clay.

HOUSE FILE 708

- 1 Amend House File 708, section thirty-five (35), by striking
- 2 from line ten (10) the figures "20,200.00" and inserting in
- 3 lieu thereof the figures "19,450.00".

Filed and lost
May 3, 1961.

EDGINGTON of Franklin.

HOUSE FILE 708

- 1 Amend House File 708, section twenty-seven (27), as follows:
- 2 1. By striking from lines four (4) and five (5) the words
- 3 and figures "six hundred fifteen thousand four hundred eighty
- 4 dollars (\$615,480.00)" and inserting in lieu thereof the words
- 5 and figures "six hundred twenty-seven thousand four hundred
- 6 eighty dollars (\$627,480.00)".
- 7 2. By inserting between lines thirteen (13) and fourteen
- 8 (14) the following:
- 9 "For a study of community colleges, technical
- 10 area schools and vocational education in the high
- 11 schools of the state and for submission of
- 12 recommendations with proposed legislation to
- 13 implement such recommendations to the members
- 14 of the general assembly on or before
- 15 December 1, 1962\$12,000.00"
- 16 3. By striking from line fourteen (14) the figures
- 17 "\$550,480.00" and inserting in lieu thereof the figures
- 18 "\$562,480.00".
- 19 4. By striking from line twenty-one (21) the figures
- 20 "\$615,480.00" and inserting in lieu thereof the figures
- 21 "\$627,480.00".

Filed and adopted
May 3, 1961.

LISLE of Page.

HOUSE FILE 708

- 1 Amend House File 708, section twenty-nine (29) as follows:
- 2 1. Strike from line four (4) the words and figures "eighty
- 3 thousand dollars (\$80,000.00)" and insert in lieu thereof the words
- 4 and figures "eighty-five thousand four hundred forty dollars
- 5 (\$85,440.00)".
- 6 2. Strike from line seven (7) the figures "\$10,000.00" and insert
- 7 in lieu thereof the figures "\$9,900.00".
- 8 3. Strike from line eight (8) the figures "8,800.00" and
- 9 insert in lieu thereof the figures "9,000.00".
- 10 4. Strike from line nine (9) the figures "8,600.00" and
- 11 insert in lieu thereof the figures "8,800.00".
- 12 5. Strike from line eleven (11) the figures "6,300.00" and
- 13 insert in lieu thereof the figures "6,500.00".
- 14 6. Strike from line thirteen (13) the figures "46,300.00" and
- 15 insert in lieu thereof the figures "51,240.00".
- 16 7. Strike from line nineteen (19) the figures "\$80,000.00" and
- 17 insert in lieu thereof the figures "\$85,440.00".

Filed and lost
May 3, 1961.

KLUEVER of Cass.

HOUSE FILE 708

Adopted
5-3-61

1 Amend House File 708 by adding the following as new sections:

2 (1) Section one hundred fifty-nine point nineteen (159.19),
3 Code 1958, is hereby amended by striking all after the word "be"
4 in line two (2) and inserting in lieu thereof the following "as
5 fixed by the general assembly."

6 (2) Section thirteen point nine (13.9), Code 1958, is hereby
7 amended by striking the following words "six thousand dollars per
8 annum" in lines two (2) and three (3) and inserting in lieu
9 thereof the following "as fixed by the general assembly."

10 (3) Section eleven point thirty (11.30), Code 1958, is hereby
11 amended by striking all after the word "be" in line two (2) and
12 inserting in lieu thereof the following "as fixed by the general
13 assembly."

14 (4) Section eight point four (8.4), Code 1958, is hereby
15 amended by striking the following words "not to exceed forty-five
16 hundred dollars a year." in lines twelve (12) and thirteen (13)
17 and inserting in lieu thereof the following "as fixed by the
18 general assembly."

19 (5) Section seven point eight (7.8), Code 1958, is hereby
20 amended by striking all after the word "be" in line two (2) and
21 inserting in lieu thereof the following "as fixed by the general
22 assembly."

23 (6) Section five hundred five point five (505.5), Code 1958,
24 is hereby amended by striking all after the word "be" in line
25 ten (10) and inserting in lieu thereof the following "as fixed
26 by the general assembly."

27 (7) Section two hundred fifty-seven point twenty-four
28 (257.24), Code 1958, is hereby amended by striking from lines
29 three (3), four (4) and five (5) the following "by the state
30 board, but not to exceed ten thousand dollars per year." and
31 inserting in lieu thereof the following "by the general assembly."

32 (8) Section one hundred seventeen point eleven (117.11),
33 Code 1958, is hereby amended by striking from lines two (2) and
34 three (3) the following "not to exceed thirty-six hundred dollars
35 per annum" and inserting in lieu thereof the following "as
36 fixed by the general assembly."

37 (9) Section nine point five (9.5), Code 1958, is hereby
38 amended by striking from line two (2) the following "five
39 thousand dollars per annum" and inserting in lieu thereof the
40 following "as fixed by the general assembly."

41 (10) Section four hundred twenty-one point eight (421.8),
42 Code 1958, is hereby amended by striking all after the word
43 "salary" in line two (2) and inserting in lieu thereof the
44 following "as fixed by the general assembly."

45 (11) Section twelve point eighteen (12.18), Code 1958, is
46 hereby amended by striking all after the word "be" in line two
47 (2) and inserting in lieu thereof the following "as fixed by
48 the general assembly."

49 (12) Section one hundred seven point twelve (107.12),
50 Code 1958, is hereby amended by striking all after the word
51 "salary" in line three (3) and inserting in lieu thereof the
52 following "as fixed by the general assembly."

53 (13) Section one hundred seventy-three point ten (173.10),
54 Code 1958, is hereby amended by striking all after the word "such"
55 in line two (2) and inserting in lieu thereof the following
56 "salary as fixed by the general assembly."

57 (14) Section eighty point two (80.2), Code 1958, is hereby
58 amended by striking from line twenty-four (24) and twenty-five
59 (25) the following "of five thousand dollars." and insert in
60 lieu thereof the following "as fixed by the general assembly."

61 (15) Section twenty-one point two (21.2), Code 1958, is
62 hereby amended by striking from lines eight (8) and nine (9) the
63 following "not exceed three thousand dollars per year" and
64 inserting in lieu thereof the following "be as fixed by the
65 general assembly".

66 (16) Section one hundred twenty-three point ten (123.10),
67 Code 1958, is hereby amended by striking from lines seven (7)
68 and eight (8) the following "five thousand dollars a year" and
69 inserting in lieu thereof the following "as fixed by the general
70 assembly".

71 (17) Section two thirty-four point five (234.5), Code 1958,
72 is hereby amended by striking from lines four (4), five (5) and
73 six (6) the following "of five thousand five hundred dollars per
74 annum, payable monthly." and inserting in lieu thereof the
75 following "as fixed by the general assembly."

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 1. Section 33 is amended by adding thereto
- 3 the following new new paragraph:
- 4 Section thirty-two (32) of chapter one (1), Acts of the
- 5 Fifty-eighth General Assembly, is hereby amended by striking
- 6 lines seventeen (17), eighteen (18), nineteen (19) and twenty
- 7 (20), and inserting in lieu thereof the words, "seventeen thou-
- 8 sand five hundred dollars per year."
- 9 2. Section thirty-three (33) is further amended by striking
- 10 from lines three (3), four (4) and five (5) the words and figures
- 11 "one hundred seventy-two thousand nine hundred thirty dollars
- 12 (\$172,930.00)" and inserting in lieu thereof the words and
- 13 figures "one hundred seventy-five thousand one hundred eighty
- 14 dollars (\$175,180.00)".
- 15 3. Section thirty-three (33) is further amended by striking
- 16 from line thirteen (13) the figure "\$172,680.00" and inserting in
- 17 lieu thereof the figure, "\$174,930.00".
- 18 4. Section thirty-three (33) is further amended by striking
- 19 from line seventeen (17) the figure, "\$172,930.00" and inserting
- 20 in lieu thereof the figure, "\$175,180.00".

*Has adopted
5-5-61*

Filed By NOLAN, LONG, VANCE, O'MALLEY, STUART, SHAFF,
May 4, 1961. SCHROEDER, WOLF, TURNER and BENEKE

adopted as amended 5-5-61

HOUSE FILE 708

- 1 Amend the Nolan, et al., amendment to section
- 2 33 of House File 708 as follows:
- 3 1. Strike from lines 7 and 8 the words
- 4 "seventeen thousand five hundred dollars per year" and insert
- 5 in lieu thereof the words "sixteen thousand dollars per year".
- 6 2. Strike from lines 13 and 14 the
- 7 words and figures "one hundred seventy-five thousand one hundred
- 8 eighty dollars (\$175,180.00)" and insert in lieu thereof the
- 9 words and figures "one hundred seventy-four thousand fifty-five
- 10 dollars (\$174,055.00)".
- 11 3. Strike from line 17 the figure "\$174,930.00"
- 12 and insert in lieu thereof the figure "\$173,805.00"
- 13 4. Strike from line 20 the figure "\$175,180.00"
- 14 and insert in lieu thereof the figure "\$174,055.00".

adopted 5-5-61

Filed By LYNES
May 4, 1961.

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 1. Strike from line thirteen (13), section 29 the figures
- 3 "46,300.00" and insert in lieu thereof the figures "51,240.00".
- 4 2. Strike from line nineteen (19), section 29 the figures
- 5 "80,000.00" and insert in lieu thereof the figures "84,940.00".

*Has
concerned
5-5-61*

Filed By RIGLER
May 4, 1961.

*adopted
5-5-61*

HOUSE FILE 708

- 1 Amend House File 708, section 16, line 7 by striking
- 2 "\$10,000.00" and inserting in lieu thereof "\$11,000.00".

*Has
concerned
5-5-61*

Filed By SHAFF
May 4, 1961.

*adopted
5-5-61*

HOUSE FILE 708
(Committee amendment)

- 1 Amend House File 708, section 27, by striking all of lines
- 2 14 through 21 inclusive and inserting in lieu thereof
- 3 "Sub-total \$550,480.00".

Filed By COMMITTEE ON APPROPRIATIONS,
May 4, 1961. LAWRENCE PUTNEY, Chairman.

*Look
5-5-61*

HOUSE AMENDMENT TO SENATE AMENDMENT
TO HOUSE FILE 708

- 1 Amend the Senate amendment to House File 708 as follows:
- 2 1. In amendment number four, lines three (3) and four (4),
- 3 strike the words and figures "three hundred forty-five thousand
- 4 eight hundred dollars (\$345,800.00)" and insert in lieu thereof
- 5 the words and figures "two hundred ninety-five thousand eight
- 6 hundred dollars (\$295,800.00)".
- 7 2. In amendment number five, line five (5), strike the
- 8 figures "100,000.00" and insert in lieu thereof the figures
- 9 "50,000.00".
- 10 3. In amendment number six, line two (2), strike the
- 11 figures "345,000.00" and insert in lieu thereof the figures
- 12 "295,800.00".

*See
concurrent
5-5-61*

Filed and adopted
May 5, 1961.

EDDINGTON of Franklin.

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 1. By striking from section 9, line 10,
- 3 the figure "841,500.00" and inserting in lieu thereof
- 4 "502,500.00".
- 5 2. By striking from section 9, line 13,
- 6 the figure "\$850,000.00" and inserting in lieu thereof the
- 7 figure "\$511,000.00".
- 8 3. By striking from section 9, line 4, "eight hundred fifty thousand
- 9 dollars (\$850,000.00)" and inserting in lieu thereof the following: "five
hundred
- 10 and eleven thousand (\$511,000.00)".

See concurrent 3-5-61

Filed and adopted
May 5, 1961.

By PRENTIS.

HOUSE FILE 708

- 1 Amend House File 708 as follows:
- 2 Amend section 10 by inserting after line 15 the following:
- 3 "for a magnetometer survey in areas of the state where it
- 4 appears most likely that commercially valuable metal ore deposits
- 5 may be discovered." \$100,000.00.

See concurrent 5-5-61

Filed and adopted
May 6, 1961.

By LYNES, PUTNEY, SROEMAN and O'MALLEY.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts receivable, and accounts payable. It also outlines the procedures for reconciling these accounts and identifying any discrepancies.

The second part of the document focuses on the classification of expenses. It explains how to distinguish between capital expenditures and operating expenses, and how to allocate costs to different departments or projects. This section includes a table that categorizes various types of expenses, such as salaries, rent, utilities, and depreciation. The document also discusses the importance of proper documentation for all expenses, including receipts and invoices, to support the accounting entries.

The third part of the document addresses the issue of asset valuation. It describes the methods used to determine the fair market value of assets, such as property, equipment, and investments. This section includes a discussion of the different valuation techniques, such as the cost method, the market method, and the income method. It also provides examples of how to calculate the value of an asset and how to record it in the accounting system.

The final part of the document discusses the preparation of financial statements. It explains the process of compiling the data from the accounting system into a set of financial statements, including the balance sheet, the income statement, and the cash flow statement. This section includes a detailed explanation of the different components of each statement and how they are related to each other. It also provides a checklist of items to review before finalizing the statements to ensure accuracy and compliance with accounting standards.