

CHAPTER 53

BOARD OF CONTROL

S. F. 365

AN ACT repealing section two thousand seven hundred twenty-seven-a forty-three (2727-a43) supplement to the code, 1913 (C. C. 1889), relating to the disbursement of funds for institutions under the state board of control, and to enact a substitute therefor.

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

1 SECTION 1. Repeal—monthly disbursements. That section two
2 thousand seven hundred twenty-seven-a forty-three, (2727-a43) sup-
3 plement to the code, 1913 (C. C. 1889) be and the same is hereby
4 repealed and the following enacted in lieu thereof:

5 When the monthly statement is so made, approved and verified, it
6 shall be forwarded to the board of control, together with the original
7 invoices of the purchases and a complete and itemized statement of
8 every expense of said institution, including the receipted pay roll, for
9 the examination and audit of the board, which board shall fix a regu-
10 lar time for the auditing of the accounts of the institution for the
11 preceding month. The monthly pay roll of each institution shall show
12 the name of each officer and employee, when first employed, the
13 monthly pay, time paid for, the amount of pay, and any deductions
14 for the careless loss or destruction of property. This requirement
15 shall be observed in all cases, and in no event shall a substitute be
16 permitted to receive compensation in the name of the employee for
17 whom he is acting. When the said accounts are audited the secretary
18 of the board of control shall, under the seal of the board, prepare in
19 duplicate an abstract showing the name, residence, and amount due
20 each claimant, and the institution and fund thereof on account of
21 which the payment is made, which abstract shall also be certified by
22 at least one member of the board, who shall be so authorized by the
23 board, and the proceedings granting such authority shall be preserved
24 in the records of the board. He shall deliver the original thereof to
25 the auditor of state, the duplicate to be retained in the office of the
26 board. Upon such certificate the auditor of state shall, if the institu-
27 tion named has sufficient funds, issue his warrants upon the treasurer
28 of state for the amounts and to the claimants indicated thereon. The
29 auditor of state shall deliver the warrants thus issued to the board,
30 who will cause same to be transmitted to the payees thereof. The
31 pay roll of each institution may be paid by a single warrant sent to
32 the superintendent or other officer designated by the board of con-
33 trol, upon proper voucher therefor being filed with the auditor of
34 state. The auditor of state is authorized to combine the balances car-
35 ried in all specific appropriations existing when this act takes effect
36 and such appropriations as may in the future be made, into a special
37 account for each institution under the control of the board of con-
38 trol, except that the support fund for each institution shall be carried
39 as a separate account.

Approved March 9, A. D. 1923.