

1 SEC. 6. The State Appeal Board shall have power and authority to
2 investigate and collect claims which the State of Iowa may have against
3 municipal or political corporations in the State of Iowa, including
4 counties, cities, towns, townships, and school districts. The Board
5 shall refer any such claim to the Special Assistant Attorney General
6 for Claims, when any such claim has not been promptly paid, and if
7 the Special Assistant Attorney General for Claims is not able to collect
8 the full amount of said claim, he shall fully investigate same and report
9 to the State Appeal Board his findings of fact and conclusions of law,
10 together with any recommendation he may have as to said claim.
11 Thereafter the State Appeal Board may effect a compromise settle-
12 ment with the debtor in such amount and under such terms as the said
13 Board may deem just and equitable in view of the findings and con-
14 clusions reported to it. In the event the State Appeal Board is unable
15 to collect a claim in full or effect what it has determined to be a fair
16 compromise, it shall deliver same to the Attorney General for such
17 action as he shall determine and the Special Assistant Attorney Gen-
18 eral for Claims is specifically charged with carrying out the directions
19 of the Attorney General with reference thereto. When any claim is
20 compromised by the State Appeal Board, it shall file in the office of
21 the Comptroller a statement as to the settlement, together with a true
22 copy of the agreement of settlement, and if in settlement an amount
23 less than the face amount is accepted in full, the proper entries shall be
24 made in the books of the Comptroller, and Auditor of State showing
25 the amount of the claim, the amount of the settlement and the amount
26 charged off.

1 SEC. 7. When any claim against the State of Iowa has been pre-
2 sented to the General Assembly through the State Appeal Board, and
3 the General Assembly has failed or refused to make an appropriation
4 therefor, such failure or refusal to appropriate shall constitute an
5 adjudication against said claim, which shall bar any further proceed-
6 ings before the General Assembly for the payment of same.

1 SEC. 8. No claim against the State of Iowa shall be considered or
2 allowed by the General Assembly except it be presented before the
3 State Appeal Board as provided in this act.

Approved April 15, 1941.

CHAPTER 62

BUDGET AND FINANCIAL CONTROL

S. F. 514

AN ACT to amend, revise and codify section eighty-four and twenty-six hundredths (84.26), section eighty-four and twenty-seven hundredths (84.27), section eighty-four and thirty hundredths (84.30), section eighty-four and thirty-one hundredths (84.31), section eighty-four and thirty-two hundredths (84.32), in chapter seven and one-tenth (7.1), the budget and financial control act, Code, 1939, relating to the execution of the budget, the expenditure of appropriations, the reversion and transfer of balances, the financial fiscal term, and the use of appropriations.

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

1 SECTION 1. Section eighty-four and twenty-six hundredths (84.26),
2 Code, 1939, is amended, revised and codified to read as follows:

3 "84.26. No obligation of any kind whatsoever shall be incurred or
4 created subsequent to the last day of the biennial fiscal term for which
5 an appropriation for administration, operation, support and main-
6 tenance is made against any said appropriation, except when specific
7 provision otherwise is made in the act making the appropriation. On
8 the last day of the biennial fiscal term it shall be the duty of the head
9 of each department, board or commission, or officer receiving appro-
10 priations for administration, operation, support and maintenance
11 under any act, to file with the state comptroller a list of all obligations
12 incurred, and for which warrants have not been drawn, up to and
13 including that date. On December 31, following the close of each bien-
14 nial fiscal term all unincumbered or unobligated balances of appro-
15 priations made for said biennial fiscal term shall revert to the state
16 treasury and to the credit of the fund from which the appropriation
17 or appropriations were made, except that capital expenditures for the
18 purchase of land or the erection of the buildings or new construction
19 shall continue in force until the attainment of the object or the com-
20 pletion of the work for which such appropriations are made. This
21 section shall not be construed to repeal the provisions of sections two
22 hundred ninety (290) to two hundred ninety-three (293), inclusive."

1 SEC. 2. Section eighty-four and twenty-seven hundredths (84.27),
2 Code, 1939, is amended, revised and codified to read as follows:

3 "Except as otherwise provided by law, the comptroller shall transfer
4 to the fund from which any appropriation was made, any unexpended
5 or unincumbered balance of such appropriation remaining at the ex-
6 piration of six months after the close of the biennial fiscal term for
7 which the appropriation was made. At the time the transfer is made
8 on the books of his office he shall certify such fact to the treasurer of
9 state, who shall make corresponding entries on the books of the
10 treasurer's office."

1 SEC. 3. Section eighty-four and thirty hundredths (84.30) Code,
2 1939, is amended by striking from the third line of said section the
3 words "even numbered" and inserting in lieu thereof the words "odd
4 numbered."

1 SEC. 4. Section eighty-four and thirty-one hundredths (84.31),
2 Code, 1939, is amended, revised and codified to read as follows:

3 "84.31. No state department, institution or agency, or any board
4 member, commissioner, director, manager or other person connected
5 with any such department, institution or agency, shall expend funds
6 or approve claims in excess of the appropriations made thereto, nor
7 expend funds for any purpose other than that for which the money
8 was appropriated, except as otherwise provided by law. A violation
9 of the foregoing provision shall make any person violating same, or
10 consenting to the violation of same liable to the state for such sum so
11 expended, together with interest and costs, which shall be recoverable

12 in an action to be instituted by the attorney general for the use of the
13 state, which action may be brought in any county of the state."

1 SEC. 5. Section eighty-four and thirty-two hundredths (84.32),
2 Code, 1939, is amended, revised and codified to read as follows:

3 "84.32. No appropriation nor any part thereof shall be used for
4 any other purpose than that for which it was made except as otherwise
5 provided by law; provided that the governing board or head of any
6 state department, institution, or agency may, with the written consent
7 and approval of the governor and state comptroller first obtained, at
8 any time during the biennial fiscal term, partially or wholly use its
9 unexpended appropriations for purposes within the scope of such
10 department, institution or agency.

11 "Provided, further, when the appropriation of any department,
12 institution or agency is insufficient to properly meet the legitimate
13 expenses of such department, institution or agency of the state, the state
14 comptroller, with the approval of the governor, is authorized to trans-
15 fer from any other department, institution or agency of the state
16 having an appropriation in excess of its necessity, sufficient funds to
17 meet that deficiency."

Approved April 9, 1941.

CHAPTER 63

CLAIMS AGAINST THE STATE OF IOWA

S. F. 115

AN ACT relating to the presentation, investigation, allowance, and payment of claims against the State of Iowa, being amendatory of chapter seven and one-tenth (7.1), Code, 1939, known as the Budget and Financial Control Act.

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

Chapter seven and one-tenth (7.1), Code, 1939, is hereby amended by adding thereto the following:

1 SECTION 1. Claims—approval of. The state comptroller before ap-
2 proving a claim shall determine:
3 1. That the creation of the claim is clearly authorized by law.
4 2. That the claim has been authorized by an officer or official
5 body having legal authority to so authorize and that the fact of such
6 authorization has been certified to said comptroller by such officer
7 or official body.
8 3. That all legal requirements have been observed, including
9 notice and opportunity for competition, if required by law.
10 4. That the claim is in proper form and duly verified.
11 5. That the charges are reasonable, proper, and correct and no
12 part of said claim has been paid.

1 SEC. 2. Vouchers. Before a warrant shall be issued for any claim
2 payable from the state treasury, there shall be filed an itemized, sworn