

to loan for an indefinite period to the trustees of the University of North Dakota, 100 muskets and accoutrements, or as many thereof as can be spared, not exceeding that number, the same to be used by the students of said University for drill purposes.

§ 2. WHEN SUCH ARMS MAY BE CALLED IN.] That in case an emergency shall arise whereby the use of said arms and accoutrements by the State shall be necessary, the Governor or Adjutant General under his instructions shall have and are hereby granted the power to call in the same, and the trustees of said University shall immediately turn the same over to such officer in good condition.

§ 3. EMERGENCY.] Inasmuch as there is no law authorizing the Adjutant General to comply with the provisions of this act, and in due consideration of the fact that it is very desirable for the students to be supplied with these arms at once, it is deemed that an emergency exists, and this act shall go into effect on and after its passage and approval by the Governor.

Approved March 6, 1890.

UNIFORM ACCOUNTS.

CHAPTER 182.

[S. F. 173.]

UNIFORM SYSTEM OF ACCOUNTING FOR CERTAIN PUBLIC FUNDS.

AN ACT to Establish a Uniform System of Accounting for Public Funds in the State Educational, Charitable and Correctional Institutions, and to Appropriate Miscellaneous Receipts for the said Institutions.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. WHAT INSTITUTIONS GOVERNED BY THIS ACT.] There is hereby established a uniform system of accounting for public funds in the following named institutions of the State of North Dakota, namely: The State University, the State Hospital for the Insane, the State Penitentiary, and all other similar State institutions which may hereafter be established by law.

§ 2. ACCOUNTING OFFICER TO BE APPOINTED—DUTIES OF—PURCHASING AGENT—DUTIES OF.] It shall be the duty of the managing board of each of the State institutions mentioned in Section 1 to designate an accounting officer, whose duty it shall

be to keep or supervise the financial accounts of the institutions and to perform such other duties as shall be prescribed by law or by said managing board. They shall also designate either the said accounting officer or some other officer of the institution to act as a purchasing agent, whose duty it shall be to purchase all goods and supplies needed for the institution, under such rules and regulations as the said managing board shall prescribe.

§ 3. INSTITUTION TREASURER—DUTIES OF.] It shall be the duty of the managing board of each of the institutions named in Section 1, within three months after the passage of this act to appoint an institution treasurer, which treasurer shall be either some trustworthy person residing in the city or village at which the institution is located or some solvent national or state bank in said city or village. The said treasurer shall give bonds in such sum as the managing board may require, to be approved by said managing board, and to be subject to the approval of the Governor. It shall be the duty of the said treasurer to hold and safely keep all public funds belonging to the said institution which may come into said treasury from any source, and to pay out the same only on written orders, signed by the accounting officer of the institution, and countersigned by a member of the managing board, who shall have been authorized by vote of the board to sign such orders.

§ 4. CARE AND CUSTODY OF FUNDS BELONGING TO INMATES.] It shall be the duty of each superintendent of the several institutions named in this act to have the care and custody of any funds belonging to inmates of the said institutions which may come into his hands, to keep accurate accounts of such funds on books provided for that purpose and to pay out such funds under such rules and regulations as may be established by law or prescribed by the board of management, taking proper vouchers therefor in all cases; and every such superintendent shall give bonds in such sum as may be required by law, or may be prescribed by the board of managers of such institution, to be subject to the approval of the public examiner, conditioned upon the faithful performance of his duties and the due accounting for the funds entrusted to his care.

§ 5. (a) FUNDS BELONGING TO INSTITUTIONS TO BE PAID OVER TO SUPERINTENDENT.] It shall be the duty of every officer and employe of the several institutions named in this act to pay over to the superintendent of the institution without delay, any funds which may come into his hands belonging to any inmate of the institution, and pay over to the accounting officer of the institution without delay, any funds which may come into his hands belonging to the institution.

(b) DUTIES OF ACCOUNTING OFFICER IN RELATION TO CERTAIN MONIES.] It shall be the duty of the accounting officer of each institution at the close of each month or oftener, to pay over to the institution treasurer all institution funds which may have come into his hands, from sales of public property, board of inmates, labor of

inmates or from other sources, and at the close of each fiscal quarter to draw an order on the institution treasurer, in favor of the State Treasurer for the amount of all such miscellaneous receipts, and at the same time to forward to the State Auditor a statement of the amount of the same, and the sources from which they have arisen.

(c) DUTIES OF STATE AUDITOR AND TREASURER.] It shall be the duty of the State Auditor, upon receiving such statement, to place in the hands of the State Treasurer a draft for the amount upon the institution treasurer, specifying the fund to which the same is to be credited, and upon payment of such draft, to place the amount so received to credit of such institution, adding to it any appropriations that may have been previously made by the legislature for the said institution, distributing it to the several appropriations from which it may have arisen, or to the current expense appropriation according to his discretion; *Provided*, That the miscellaneous receipts of the State Penitentiary and the State Reformatory shall be paid over to the State Treasurer monthly instead of quarterly in like manner as herein provided.

§ 6. DUPLICATE MONTHLY PAY ROLLS, BILLS FOR SUPPLIES FURNISHED, ETC.] It shall be the duty of the accounting officer of each institution named in Section 1 to prepare a duplicate monthly pay roll or pay rolls, showing the services rendered by each officer and employe of the institution, which pay roll shall contain the receipt of said officers and employes for the orders issued to them in payment for their services. Services rendered or labor performed by persons other than officers and employes, shall be accounted for on proper vouchers made. The said accounting officer shall require all persons selling goods or supplies to the institution to furnish with such goods when delivered, bills or invoices in duplicate, and he may require persons who furnish goods at intervals during the month, to furnish also a detailed statement in duplicate, at the close of the month. The said bills and invoices shall, whenever practicable, be made upon the bill heads or blanks used by such persons in their business.

§ 7. MANNER OF FILING BILLS, ETC.—DUPLICATES TO BE SENT TO STATE AUDITOR.] Each of the original and duplicate bills mentioned in Section 6 shall be enclosed in an envelope or jacket, on one side of which shall be a classification of the items contained in the bill, and on the other side a receipt in the following form:

Received on the.....day of.....18...., from the.....
(here insert the name of the accounting officer) of the
(here insert the name of the institution) an order on
 the treasurer of the.....for the sum of.....dollars, in pay-
 ment of the within account.

Any pay rolls and vouchers for services rendered or labor performed shall be enclosed in similar envelopes or jackets. One of the said duplicate pay rolls or bills, with the accompanying receipts, shall be retained by the said accounting officer in the files

of the institution; the other shall be sent to the Auditor of State, within thirty days after the issuance of an order on the institution treasurer for the payment of the same.

§ 8. DUTY OF STORE-KEEPER.] It shall be the duty of the store-keeper of each institution, or some person to be designated by the superintendent, to check off all goods and supplies, when received by the invoices; to certify thereon the quantity and condition of the same, and to notify the superintendent or the accounting officer forthwith, in case the said goods or supplies do not appear to be of the kind or the quality purchased or bargained for. In case goods are received without an invoice, it shall be the duty of such store-keeper or designated person to make a memorandum bill of such goods and certify thereon, as herein required.

§ 9. EXPENSE LISTS TO BE PREPARED MONTHLY BY ACCOUNTING OFFICER.] It shall be the duty of the accounting officer of the State institutions named in Section 1, at the close of each month to make, or cause to be made, an expense list for expenses incurred during the month under appropriations for current expenses and a separate expense list for expenses incurred under appropriations for other purposes, showing the name of each person rendering service or furnishing supplies, the nature of the service rendered and at what rate, the quantity, kind, price and cost of supplies furnished, and the amount to which each person is entitled by law; *Provided*, That the Auditor of the State may in his discretion allow items of the same class amounting to less than one (1) dollar each, except food items, to be consolidated on the expense list as "sundries." Said expense list shall be audited by the managing board or a committee of the same, and shall be certified by the accounting officer of each institution and a member of the managing board, to be designated by the said board, and shall be forwarded to the Auditor of State by the accounting officer, not later than the eleventh day of the succeeding month.

§ 10. DUTY OF AUDITOR IN RELATION TO SUCH EXPENSE LISTS—TO DRAW WARRANTS FOR AMOUNTS FOUND DUE.] On receipt of such certified expense lists, the Auditor of State shall examine, adjust and approve, suspend, or reject the same, and on or before the sixteenth day of each month draw his warrants on the State Treasurer for the amounts due thereon to each institution, and no money shall be paid out of the State Treasury for the use of the said institution except on expense lists duly certified; *Provided*, That the Auditor of State may, in his discretion, draw his warrants for an amount not exceeding 20 per cent. in addition to the amount of the said expense list, to be used for the immediate payment of such accounts as he may authorize to be so paid; said payments to be properly accounted for on the next monthly expense list.

§ 11. WHEN AUDITOR TO CANCEL UNEXPENDED APPROPRIATIONS.] It shall be the duty of the Auditor of State, upon the passage of

this act and at the close of each biennial period thereafter, to cancel all unexpended appropriations or balances of appropriations which shall have remained undrawn for the period of two years after the expiration of the biennial period during which they become available under the law; *Provided*, That the Governor, Secretary of State, and Attorney General may continue such appropriations or balances in force, temporarily, on recommendation of the Auditor of State.

§ 12. APPROPRIATION OF MISCELLANEOUS RECEIPTS.] There is hereby appropriated for the use of the several institutions named in Section 1 of this act, all the funds into the State Treasury from miscellaneous receipts under Section 5 of this act.

§ 13. All acts and parts of acts inconsistent with this act are hereby repealed.

Approved March 31, 1890.

CHAPTER 183.

[H. F. 10.]

UNIFORM SYSTEM OF ACCOUNTS FOR AUDITOR AND TREASURER.

AN ACT to Provide for a System of Accounts for the State Auditor and State Treasurer.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AUDITOR TO KEEP ACCOUNT WITH EACH COUNTY.] The State Auditor shall keep an account with each organized county of the State, in which account each county shall be charged with the amount of delinquent tax now due the State, and with all sums hereafter levied in each county for State purposes; and credited with all sums paid into the State Treasury on account of such taxes.

§ 2. COUNTY AUDITORS TO FURNISH ABSTRACT OF TAX LISTS.] He shall require county auditors or county clerks to furnish him with an abstract of the tax lists of their respective counties when the same are completed on such blanks as he shall prescribe.

§ 3. COUNTY TREASURERS TO FURNISH QUARTERLY STATEMENTS OF TAXES COLLECTED.] He shall require the several county treasurers to furnish him with a statement, attested by the county auditor, on the 1st days of March, June, September and December of each year, showing the amount of State taxes collected during the preceding three months, and the December statement shall be an abstract of the total receipts by the county treasurer for the preceding year.

§ 4. AUDITOR TO DELIVER TO STATE TREASURER ORDER ON COUNTY TREASURER FOR AMOUNT DUE STATE.] The State Auditor shall, after receiving the quarterly statement provided for in Section 3 of this act, draw and deliver to the State Treasurer an order on each county treasurer, for the amount so certified as collected for the State, and charge the State Treasurer with the same, giving the county credit for the amount, and sending to the county auditor of each county a duplicate of such order or draft.

§ 5. DUTY OF STATE TREASURER TO NOTIFY COUNTY TREASURER.] The State Treasurer shall notify each county treasurer of the amount of such draft or order, and designate the manner in which the money shall be forwarded to him, and upon receipt of the same, shall forward such draft or order to the county treasurer with his endorsement, and such draft or order shall be the county treasurer's receipt for the amount stated.

§ 6. LEVY AND ASSESSMENT ON CORPORATIONS AUTHORIZED TO PAY TAX TO STATE TREASURER.] All railroad and telegraph companies or other corporations required by law to pay taxes or assessments to the State Treasurer, shall report to the State Auditor the sums or amounts upon which such tax or assessment is required by law to be levied, and the State Auditor shall make such levy or assessment and draw on such companies or corporations for the sum due, making the draft payable to and delivering the same to the State Treasurer and charging him with the amount of such draft.

§ 7. DUPLICATE RECEIPTS.] Every State officer required by law to pay monies into the State Treasury shall take duplicate receipts for such payments, one of which shall be filed with the State Auditor forthwith upon the receipt of the same, and the Auditor shall charge the Treasurer with the amount thereof.

§ 8. APPORTIONMENT OF MONIES BELONGING TO COUNTIES TO BE MADE BY AUDITOR AND TREASURER.] The apportionment of all monies paid into the State Treasury, any part of which is required by law to be paid to the several counties, or to municipal corporations, shall be made by the Auditor and Treasurer, and each shall keep an account with such counties or corporations, crediting them with all such apportionments and charging them with all sums paid to them. The Auditor shall draw an order on the State Treasurer for the amount so credited, and forward the same to the treasurer of such county or corporation, and at the same time send a written notice to the auditor or clerk of such county or corporation, stating the amount so apportioned.

§ 9. MONIES, HOW PAID FROM TREASURY.] Monies shall be paid from the State Treasury only upon the warrant or order of the Auditor, and each warrant shall specify upon what fund, or from what appropriation such warrant is to be paid; *Provided, however,* That the Treasurer may redeem outstanding bonds, or pay interest on bonds when due, without the Auditor's warrant, retaining

such bond or interest coupon as his voucher for such payment until the next succeeding settlement.

§ 10. ACCOUNT CURRENT BETWEEN AUDITOR AND TREASURER.] The Auditor shall keep an accurate account current with the Treasurer, charging him with all monies received, and crediting him with all sums paid out, upon the surrender of the vouchers for such payments.

§ 11. MONTHLY STATEMENTS.] The Treasurer and Auditor shall on the first day of each month have a full settlement of the business of the preceding month, at which settlement the Treasurer shall turn over to the Auditor all vouchers for payments made by him, taking the Auditor's receipt for the same.

§ 12. SEPARATE ACCOUNTS WITH THE SEVERAL APPROPRIATIONS.] The Auditor and Treasurer shall each keep a separate account with the several appropriations made by the Legislative Assembly, and also with each fund created by the sale of bonds, and each permanent or current fund created by law.

§ 13. TO PROCURE BLANKS, BOOKS, ETC.] The Auditor and Treasurer are hereby authorized and empowered to procure the necessary books and blanks to enable them to comply with the provisions of this act.

§ 14. AUDITOR TO TRANSFER CERTAIN BALANCES.] In order to comply with the provisions of Section 1 of this act, the Auditor is hereby required to copy or transfer the balances of the several accounts in the treasurer's "assessment ledger," in opening the accounts provided for in said section.

§ 15. EMERGENCY.] Whereas, an emergency exists, in that it is necessary and desirable that the books and accounts of the Treasurer and Auditor should be properly opened and arranged and a system of checks between the offices be established from the commencement of such accounts; therefore, this act shall take effect and be in force immediately upon its passage by the Legislative Assembly and its approval by the Governor.

§ 16. All acts or laws or parts of acts or laws of the late Territory of Dakota, and now in force in the State of North Dakota, in any manner conflicting with this act are hereby repealed.

Approved February 4, 1890.