

CHAPTER 269.

[S. F. No. 294.]

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 USE OF THE SAID INSTITUTIONS.

Be it enacted by the Legislature of the State of Minnesota:

SECTION 1. *Applied to what institutions.*—There is hereby established a uniform system of accounting for public funds in the following named institutions of the state of Minnesota, namely: the state university, the state normal schools, the state hospitals for insane, the Minnesota soldier's home, Minnesota institute for defectives (which shall render a separate account for each of the schools comprising the institute) the state public school, the state reform school, the state reformatory, the state prison and all other similar state institutions which may hereafter be established by law.

Applied to
what
institutions.

SEC. 2. *Accounting officers and purchasing agents to be appointed.*—It shall be the duty of the managing board of each of the state institutions mentioned in section one (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 the said managing board. They shall also designate either the said accounting officer or some other officer of the institution to act as 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.

Accounting
officers and
purchasing
agents to be
appointed.

SEC. 3. *Institution treasurers to be appointed.*—It shall be the duty of the managing board of each of the institutions named in section one (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; except that the treasurer of the state shall be ex-officio the treasurer of the Minnesota soldier's home, as is now provided by law.

Institution
treasurers to be
appointed.

The said treasurer shall give bonds in such sum as the managing board shall require, to be approved by said managing board and to be subject to the approval of the public examiner. 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.

Superintend-
ents to have the
custody of
funds
belonging to
inmates.

SEC. 4. *Superintendents to have the 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.

Miscellaneous
receipts, how
treated.

SEC. 5 *Miscellaneous receipts, how treated.*—(a) 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 to pay over to the accounting officer of the institution, without delay, any funds which may come into his hands belonging to the institution.

(b) 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) 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 the credit of said institution, adding it to 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 prison and the state reformatory shall be paid over to the

state treasurer monthly instead of quarterly, in the manner as herein provided.

SEC. 6. *Pay rolls and bills to be in duplicate.*—It shall be the duty of the accounting officer of each institution named in section one (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.

Pay rolls and bills to be in duplicate.

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 billheads or blanks used by such persons in their business. *Provided*, that in cases where it is not convenient for the seller to furnish such bills or invoices, the accounting officer may make out such bills or invoices on blanks to be provided by the institution.

SEC. 7. *Vouchers, how receipted and disposed of.*—Each of the original and duplicate bills mentioned in section six (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 title 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 payment of the within account;" and 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.

Vouchers, how receipted and disposed of.

SEC. 8. *Goods to be checked by the invoices.*—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

Goods to be checked by the invoices.

duty of such store-keeper or designated person to make a memorandum bill of such goods and certify thereon, as herein required.

Monthly
expense lists.

SEC. 9. *Monthly expense lists.*—It shall be the duty of the accounting officers of the state institutions named in section one (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 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 lists as "sundries." Said expense lists 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 (11th) day of the succeeding month.

Auditor to
examine
expense lists.

SEC. 10. *Auditor to examine expense lists.*—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 (16th) day of each month, draw his warrants on the state treasurer for the amounts found due thereon to each institution, and no money shall be paid out of the state treasury for the use of the said institutions except on expense lists duly certified.

Provided, that the auditor of state may in his discretion draw his warrants for an amount not exceeding twenty (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.

Unexpended
appropriations
to be cancelled.

SEC. 11. *Unexpended appropriations to be cancelled.*—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 (2) years after the expiration of the biennial period during which they became 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.

SEC. 12. *Miscellaneous receipts appropriated for the use of the institutions.*—There is hereby appropriated for the use of the several institutions named in section one (1) of this act, all of the funds paid into the state treasury from miscellaneous receipts under section five (5) of this act.

Miscellaneous receipts appropriated for the use of the institutions

SEC. 13. *Repealing clause.*—Sections two (2), three (3) and four (4), of chapter one hundred and seventeen (117), of the general laws of one thousand eight hundred and seventy-nine (1879), and all acts and parts of acts inconsistent with this act are hereby repealed.

Repealing clause.

SEC. 14. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved April 24, 1889.

CHAPTER 270.

[S. F. No. 144.]

AN ACT FOR PROCURING EVIDENCE OF THE PUBLICATION OF LEGAL NOTICES IN NEWSPAPERS FILED WITH THE STATE HISTORICAL SOCIETY.

Be it enacted by the Legislature of the State of Minnesota:

SECTION 1. When any legal notice appears in any printed newspaper purporting to be published in this state prior to the year eighteen hundred and seventy (1870), filed with the State Historical Society of this state, the secretary or other officer of such society may make an affidavit setting forth a copy of such notice and stating that the same is a true copy of such notice contained in such printed newspaper, the name, place where it purports to have been published, and the date or dates of the different issues or numbers thereof containing such notice, and so on file. Such affidavit may be recorded in the office of register of deeds of any county in which any real estate affected by such notice is situated, and shall be evidence that such newspaper, with such notice therein, was regularly published at the times and at the place so stated. If the sheriff's certificate of any foreclosure sale was made and recorded prior to the year eighteen hundred and seventy (1870), and if any copy of the notice of such foreclosure sale, or of any adjournment thereof is contained, in any newspaper so on file, and the numbers or issues so on file are of the proper date or dates for the publication of such notice or adjournment, but some of the numbers or issues, or parts of numbers or issues of such paper, of

Publications of legal notices prior to 1870.