

**161.08** MS 1957 [Repealed, 1959 c 500 art 6 s 13]

**161.08 RECORDS AND REPORTS.**

Subdivision 1. **Books of account.** (a) The commissioner shall keep accurate and complete books of account as may be prescribed by the commissioner of finance, the same to show in detail itemized receipts and disbursements of the trunk highway fund. The books of account shall show the following facts, among others:

(1) the expenses of maintaining the Transportation Department, including the salaries and expenses of the individual members thereof;

(2) the amounts of money expended in each county of the state for the construction of trunk highways, and when, where, and upon what job or portion of road expended so that the cost per mile of such construction can be easily ascertained;

(3) any other money expended by the state in connection with any roads other than trunk highways and when, where, and upon what portion of road so expended; and

(4) the amount of road equipment and materials purchased, and when, where, and from whom purchased, and the price paid for each item.

(b) The original invoices shall form a part of the permanent files and records in the Department of Transportation and be open to public inspection.

Subd. 2. **Biennial report on expenditures.** No later than October 15 of each odd-numbered year, the commissioner shall report to the legislature the total expenditures from the trunk highway fund during the previous biennium in each of the following categories: road construction; planning; professional and technical contracts; design and engineering; labor; compliance with environmental requirements; acquisition of right-of-way; litigation costs, including payment of claims, settlements, and judgments; maintenance; and road operations. As part of each report the commissioner shall select two representative trunk highway construction projects, one each from the department's metropolitan district and from greater Minnesota, and for each project report the cost of environmental mitigation and compliance.

**History:** 1959 c 500 art 2 s 8; 1963 c 333 s 1; 1973 c 492 s 14; 1976 c 166 s 7; 1999 c 99 s 13; 1Sp2003 c 19 art 2 s 8