## 246.04 BOOKS AND ACCOUNTS.

The commissioner of human services shall keep at the commissioner's office a proper and complete system of books and accounts with each institution, showing every expenditure authorized and made therefor. Such books shall contain a separate account of each extraordinary or special appropriation made by the legislature, with every item of expenditure therefrom. The commissioner shall maintain a separate fund for all chemical dependency appropriations that will provide for an ascertainable review of receipts and expenditures under section 246.18, subdivision 2.

**History:** (4412) RL s 1872; 1984 c 654 art 5 s 58; 1986 c 394 s 1; 1986 c 444