

161.08 MS 1957 [Repealed, 1959 c 500 art 6 s 13]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 management and budget, 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. [Repealed, 2012 c 287 art 4 s 50]

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; 2009 c 101 art 2 s 109