

STATE GOVERNMENT

CHAPTER 364

H. B. No. 691

(Van Sickle, Kelly, Stockman)

DEPARTMENT OF CIVIL AIR PATROL

AN ACT

Creating a department of civil air patrol, providing for its organization, defining its duties, and making an appropriation.

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

§ 1. Creation of Department of Civil Air Patrol.) There is hereby created a North Dakota department of civil air patrol, the head of which shall be the commanding officer of the civil air patrol, North Dakota Wing, as appointed by the national executive board of the civil air patrol, incorporated, a federally chartered nonprofit corporation, in accordance with Public Law 476 of the 79th Congress. The appointment of such department head shall be subject to approval by the governor and the department head may be removed by the governor for cause.

§ 2.) The department of civil air patrol is hereby authorized to fully cooperate with any department or agency of the state of North Dakota, or with the United States government or any department or agency thereof, for the purpose of providing communications, rescue work, mercy missions, aerial observation, cadet training, or other related functions within the scope of the activity of the civil air patrol with the exception of law enforcement.

§ 3.) The commanding officer, North Dakota Wing, civil air patrol is hereby authorized to issue vouchers covering all expenditures of funds of the department, and the state auditor shall issue his warrant therefor in the same manner as other state funds are expended.

§ 4.) There shall be expended from the moneys appropriated to the department only such sums as shall be needed to purchase adequate communications systems, the upkeep of said communications system, maintenance of aircraft and vehicles owned by civil air patrol and provided that only such sums shall be expended for procurement of equipment or replacement not otherwise obtainable by grant or gift from any

other source. No funds shall be expended for uniforms or personal equipment of any member of the civil air patrol or for the purchase of aircraft or motor vehicles, nor shall any money be paid out of appropriated funds for any salaries.

§ 5.) There is hereby appropriated, out of the general fund in the state treasury not otherwise appropriated the sum of \$36,200.00 or so much thereof as may be necessary for the biennium beginning July 1, 1959 and ending June 30, 1961.

Approved March 19, 1959.

CHAPTER 365

S. B. No. 209
(Wartner)

DISPOSAL OF OBSOLETE LAWS

AN ACT

Authorizing the disposal of volumes containing obsolete laws.

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

§ 1. **Destruction of Volumes Containing Obsolete Laws.)** The secretary of state shall be authorized to dispose of all volumes of the 1947 and 1953 Supplements to the North Dakota Revised Code of 1943 in his possession except ten volumes of each which he shall keep for historical purposes.

Approved March 16, 1959.

CHAPTER 366

H. B. No. 660

(Baldwin, Menz, Leet, Kelly, Maixner, Fries,
(Streibel, Doherty, Saugstad, Tescher, Gress, Fitch,
(Mosal, Trom, Anderson of McHenry, Frank, Thompson of McLean,
(Scott, Renfrow, Tweten, Bassingthwaite, Graving, Hauf,
(Klinger, Meyer, Poling, Nicolson)

NORTH DAKOTA NATIONAL STATUARY HALL COMMISSION

AN ACT

Creating a National Statuary Hall Commission in North Dakota for the purpose of determining a candidate whose statue shall be placed in the National Statuary Hall in Washington, D.C., and making an appropriation.

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

§ 1. North Dakota National Statuary Hall Commission.)

There is hereby established a North Dakota Statuary Hall Commission which shall consist of ten members appointed by the governor from the citizens of North Dakota who shall serve until the duties prescribed in this Act have been completed. The members shall elect from their number a chairman who shall preside at all meetings of commission. The members of the commission shall receive no compensation for their services on such commission but they shall receive mileage and actual expenses for their services in the same manner as other state officials receive mileage and expenses. It shall be the duty of the North Dakota Statuary Hall Commission to select a deserving person from the state of North Dakota whose statue shall be placed, along with other great Americans, as the representative of the state of North Dakota in the National Statuary Hall in the United States Capitol building in Washington, D. C. The state historical society shall assist the commission in carrying out the provisions of this Act if called upon to do so by the commission. The commission shall report its recommendations to the Thirty-seventh Legislative Assembly.

§ 2. Appropriation.) There is hereby appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, the sum of two thousand dollars, or so much thereof as may be necessary to the North Dakota Statuary Hall Commission for the purpose of paying expenses to the members of the commission as provided for in this Act.

Approved March 11, 1959.

CHAPTER 367

H. B. No. 818
(Kelly, Overbo, Leet)

STATE FLAG

AN ACT

To amend and reenact section 54-0202 of the North Dakota Revised Code of 1943, relating to the state flag.

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

§ 1. **Amendment.)** Section 54-0202 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-0202. State Flag.) The flag of North Dakota shall consist of a field of blue silk or material which will withstand the elements four feet four inches on the pike and five feet six inches on the fly, with a border of knotted yellow fringe two and one-half inches wide. On each side of said flag in the center thereof, shall be embroidered or stamped an eagle with outspread wings and with opened beak. The eagle shall be three feet four inches from tip to tip of wing, and one foot ten inches from top of head to bottom of olive branch hereinafter described. The left foot of the eagle shall grasp a sheaf of arrows, the right foot shall grasp an olive branch showing three red berries. On the breast of the eagle shall be displayed a shield, the lower part showing seven red and six white stripes placed alternately. Through the open beak of the eagle shall pass a scroll bearing the words "E Pluribus Unum". Beneath the eagle there shall be a scroll on which shall be borne the words "North Dakota". Over the scroll carried through the eagle's beak shall be shown thirteen five-pointed stars, the whole device being surmounted by a sunburst. The flag shall conform in all respects as to color, form, size, and device with the regimental flag carried by the First North Dakota Infantry in the Spanish American War and Philippine Insurrection, except in the words shown on the scroll below the eagle.

Approved March 14, 1959.

CHAPTER 368

H. B. No. 707
(Loewen and Doherty)

LEGISLATORS' LIVING EXPENSE

AN ACT

To amend and reenact section 54-0320 of the 1957 Supplement to the North Dakota Revised Code of 1943, relating to living expense allowances for members of the legislative assembly.

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

§ 1. **Amendment.**) Section 54-0320 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-0320. Allowance for Living Expenses of Members of Legislative Assembly.) Each member of the legislative assembly of the state of North Dakota shall be entitled to, and shall receive the sum of twelve hundred dollars as reimbursement for his living expenses, including meals, lodging and uncompensated travel, and other necessary expense during the legislative session and for expenses incurred in the execution of his public duties during the remainder of his term or each two years thereof, which sum of twelve hundred dollars shall be payable as follows: One-half of said sum payable at the end of the thirtieth day of the session and the remaining one-half thereof to be paid at the close of the legislative session. Attendance at the biennial session of the legislative assembly by any member thereof shall be a conclusive presumption of the expenditure of such expense allowance for the purposes set forth in this section and shall be excluded for gross income for income tax purposes. Said sum shall be paid in the same manner as the regular per diem of the members of the legislative assembly is paid.

Approved March 19, 1959.

CHAPTER 369

S. B. No. 55

(Holand, Johnson, Wenstrom, Gefreh,)

(Krause, Roen)

(From LRC Study)

PURCHASE OF BISMARCK JUNIOR COLLEGE BUILDING

AN ACT

Relating to purchase of a building for highway maintenance offices, providing for its maintenance and management, for transfer of certain land incident thereto, and making an appropriation, and amending section 54-2118 of the 1957 Supplement to the North Dakota Revised Code of 1943.

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

§ 1. Appropriations.) There is hereby appropriated out of any moneys in the state highway construction fund the sum of \$220,000, and out of the permanent state capitol building fund the additional sum of \$310,000, for an aggregate appropriated amount of \$530,000, for the purchase of the Bismarck Junior College building adjacent to the capitol grounds, from Bismarck Special School District No. 1, to be used to house the state highway department or parts thereof, the state highway patrol, and the office of the motor vehicle registrar, or such offices as the governor may determine. There is hereby also appropriated the additional sum of \$30,000, out of any moneys in the state highway construction fund for the purpose of remodeling said building for highway department use.

§ 2. Transfer of Land.) The state board of administration shall purchase the land which was heretofore conveyed to the Bismarck Special School District No. 1 pursuant to chapter 307 of the North Dakota Session Laws of 1951, to-wit:

The south fifteen acres on the west side of Highway No. 83 of that fractional part of the northeast quarter of section 33, township 139 north, range 80 west bounded by and lying within the following described traverse:

Beginning at a point on the north section line of said section 33, a distance of 596.7 feet from the northeast corner thereof; thence south zero degrees 34 minutes east, a distance of 2150.66 feet; thence south 89 degrees 31 minutes west, a distance of 300.0 feet; thence south zero degrees 34 minutes east, a distance of 352.7 feet; thence north 89 degrees 26 minutes 30 seconds west, a distance of 600.38 feet; thence north zero degrees 34 minutes west, a distance of 2490.56 feet; thence north 89 de-

grees 24 minutes east, a distance of 900.3 feet to the place of beginning, excepting all that portion lying within the right-of-way of U. S. Highway No. 83, and within 33 feet of the section line; in consideration for the transfer from the state board of administration to the Bismarck Special School District No. 1 of the following described property, to-wit:

That portion of the northwest quarter of section 2, township 138 north, range 80 west, comprising 34 acres more or less, lying within and bounded by the following generally described area: commencing at a point which is 544.2 feet south and 33 feet east of the northwest corner of said section 2 which is the point of beginning; thence due east at an angle of 90 degrees to the north-south section line, a distance of 364 feet to a point; thence due south at an angle of 90 degrees, a distance of 723.5 feet to the north right-of-way boundary of the city of Bismarck's open drainage ditch; thence in an easterly direction along the north right-of-way boundary of said ditch a distance of 1020 feet to a point; thence north approximately 1400 feet to a point 33 feet south of the north line of section 2; thence west approximately 1360 feet to a point 33 feet south and 33 feet east of the northwest corner of said section 2; thence south 544.2 feet to the point of beginning.

The necessary deed to the Bismarck School District shall be executed by the governor and attested by the secretary of state, provided that the deed shall specify that if at any time the land conveyed is not used for school purposes, the title thereto shall revert to the state; provided further that the consideration appropriated in section 1 as well as the transfer of land herein shall be executed and delivered on or before July 10, 1959, but the Bismarck School District shall remain in occupancy and possession of the Junior College building until January 31, 1961 without further consideration therefor, and the state board of administration shall be permitted to lease that portion of the land herein transferred which is not currently used for school purposes, annually, without cost to the state, for grazing or pasture purposes.

§ 3. Custody of Land to State Board of Armory Supervisors.)

The custody and control of the following property is hereby transferred from the state board of administration to the state board of armory supervisors;

A plot of land lying in the northwest quarter of section 2, township 138, range 80 west, Burleigh County, North Dakota, described as follows:

Commencing at a point which is 544.2 feet south and 33 feet east of the northwest corner of said section 2 which is the point of beginning: thence due east at an angle of 90 degrees to the north-south section line, a distance of 364 feet to a point;

thence due south at an angle of 90 degrees, a distance of 723.5 feet to the north right-of-way boundary of the city of Bismarck's open drainage ditch; thence west along the 1 degree 24 minute curve of the north right-of-way boundary of said ditch a distance of 127 feet to the point of curvature of said right-of-way boundary; thence due west along the north right-of-way boundary of said ditch, a distance of 237 feet to a point, which is 33 feet east of the west section line of said section 2; thence north, parallel and 33 feet east of the west line of said section 2, a distance of 721.9 feet to the point of beginning. Said tract contains 6.03 acres more or less.

§ 4. Custody of Office Building: Considered Part of Capitol Building.) The state board of administration shall control, manage and maintain the aforesaid state office building. The building shall be considered a part of the state capitol building within the meaning of statutes relating to the custody, maintenance and control of the state capitol building and grounds, and within the meaning of statutes requiring state departments or agencies to maintain their offices in the state capitol building.

§ 5. Amendment.) Section 54-2118 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2118. Board Has Control of Public Property.) The board shall have charge and control of the executive mansion and the capitol and the park and public grounds connected therewith.

Approved March 9, 1959.

CHAPTER 370

H. B. No. 554
(Menz)

MEMBERSHIP OF INDIAN AFFAIRS COMMISSION

AN ACT

To amend and reenact section 54-3601 of the 1957 Supplement to the North Dakota Revised Code of 1943, relating to membership on the North Dakota Indian Affairs Commission.

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

§ 1. Amendment.) Section 54-3601 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-3601. Commission: Created; Members; Officers; Expenses of Certain Members.) There is hereby created a North Dakota Indian affairs commission which shall consist of the governor, commissioner of agriculture and labor, superintendent of public instruction, executive director of the public welfare board of North Dakota, state health officer, director of the North Dakota state employment service, and the chairmen of the boards of county commissioners of Sioux, Mercer, McLean, McKenzie, Dunn, Rolette, Benson, Mountrail and Eddy counties. In addition the tribal chairmen of the Standing Rock, Fort Berthold, Fort Totten, and Turtle Mountain Indian Reservations shall serve on the commission. The governor shall act as chairman of the commission and the commission shall select one of its members as secretary. The chairmen of the boards of county commissioners who are members of the commission, and the Indian members of the commission shall receive the mileage and expenses allowed state officers which shall be paid from the appropriation made to such commission.

Approved February 5, 1959.

CHAPTER 371

H. B. No. 864

(Delayed Bills Committee)

KOREAN CONFLICT ADJUSTED COMPENSATION BONDS

AN ACT

To amend and reenact section 54-3902 of the 1957 Supplement to the North Dakota Revised Code of 1943, relating to Korean Conflict Adjusted Compensation Bonds, purpose of issue and use of proceeds.

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

§ 1. Amendment.) Section 54-3902 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-3902. Authority for Issuing Bonds of North Dakota Korean Conflict Adjusted Compensation Series; Purpose of Issue, Use of Proceeds.) An issue of not to exceed nine million dollars general obligation bonds of the state of North Dakota is hereby authorized and directed under the conditions, in the manner and for the purpose stated in the amendment to the Constitution of North Dakota, adopted by the Thirty-fourth Legislative Assembly of the state of North Dakota as House

Concurrent Resolution "D" and approved by the people at the primary election held in June, 1956, and the generally applicable provisions of the Constitution and the statutes of the state of North Dakota. The preparation, handling, issuance, sale and delivery of such issue of bonds shall be under the supervision and control of the industrial commission of North Dakota, which commission is hereby authorized and directed to negotiate a satisfactory sale of such issue of bonds as soon after the effective date of this Act (chapter) as may be necessary to provide funds for the payment of adjusted compensation to veterans of the Korean conflict. Such issue of bonds is authorized for the sole purpose of providing funds to be used in payment of adjusted compensation to North Dakota veterans of the Korean conflict and such funds are hereby appropriated for such purpose. When the purpose of such appropriation has been satisfied all remaining moneys shall be transferred to the sinking fund for such issue of bonds.

Approved March 14, 1959.

CHAPTER 372

S. B. No. 43

(Gefreh, Longmire, Luick, Meidinger,)

(Vendsel, Wartner)

(From LRC Study)

GOVERNMENTAL REORGANIZATION AND DEPARTMENT
OF ACCOUNTS AND PURCHASES

AN ACT

To create and enact chapter 54-44 and section 54-23411 of the North Dakota Revised Code of 1943, relating to the establishment of a department of accounts and purchases and the setting forth of the powers and duties of such a department and to the examination and payment of monthly purchases by this department of accounts and purchases; to amend and reenact sections 4-0114, 6-0917, 12-4906, subsection 4 of section 15-3916, sections 15-3932, 15-4006, 15-4402, 15-4403, 18-0303, 18-0304, 18-0305, 18-0307, 18-0512, 19-0509, 19-0510, 26-2209, 32-1203, 32-1204, 37-0602, 37-0603, 37-0606, 37-1513, 46-0101, 46-0102, 46-0201, 46-0203, 46-0210, 46-0211, 46-0212, 46-0214, 50-0607, 50-0614, 54-0606, 54-0608, 54-1001, 54-1002, 54-1003, 54-1004, 54-1101, 54-1102, 54-1103, 54-1207, 54-1401, 54-1402, 54-1505, 54-1506, 54-1508, 54-1509, 54-1608, 54-1609, 54-2119, 54-2306, 54-2330, 54-2331, 54-2333, 54-2334, 54-2335, 54-2336, 54-2337, 54-2338, 54-2340, 54-2614, 54-2703, 54-2704, 54-2705, 54-2706, 54-2707, 54-2709, 54-2711, 54-2714, 54-2715, 54-3016, 55-0104, 55-0107, 57-4508, and 61-0213 of the North Dakota Revised Code of 1943 and sections 6-01214, 15-3921, 15-4020, 15-4021, 18-0308, 18-0402, 18-0403, 18-0405, 18-0406, 18-0513, 19-0508, 20-1307, 20-1408, 24-0212, 24-0213, 24-0216, 24-0217, 24-0237, 24-0312, 24-0313, 24-0314, 36-2209, 37-1515, 39-0308, 44-0801, 46-0204, 46-0205, 46-0206, 46-0207, 46-0209, 46-0213, 54-1504, 54-1513, 54-1814, 54-2341, 54-2708, 54-27151, 57-27154 and 57-3724, of the 1957 Supplement to the North Dakota Revised Code of 1943, relating to the reorganization of certain departments and agencies of the state government, abolishing and consolidating certain departments; reorganizing fiscal, administrative, and purchasing procedures; transferring certain duties of the state auditor to a department of accounts and purchases; vesting the state auditor with the responsibility of conducting a true post audit; transferring authority to purchase for the various state departments and agencies from the board of administration to a department of accounts and purchases; and transferring certain tax collecting functions from the state treasurer to the state tax commissioner; and to repeal chapter 54-22 and sections 12-4907, 46-0103, 54-1005, 54-1006, 54-1007, 54-1008, 54-1009, 54-1011, 54-2115, 54-2116, 54-2332 and 65-0210 of the North Dakota Revised Code of 1943 and sections 6-0121, 54-1512, 54-1513, 54-1514, and 54-27152 of the 1957 Supplement to the North Dakota Revised Code of 1943, relating to state fiscal, administrative, and purchasing procedures, the director of state budget board, board of auditors, state purchasing agent, state printer and printing commission, and to provide for an effective date of July 1, 1960.

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

§ 1.) Chapter 54-44 of the North Dakota Revised Code of 1943 is hereby created and enacted to read as follows:

54-4401. Declaration of Legislative Intent.) It is the intent of the legislative assembly to establish a department of accounts and purchases which together with the auditing board will be a central authority, vested with the control and supervision of the fiscal administration of the executive branch of the government, and which will be directly responsible to the governor. It is further the intent of the legislative assembly to endow the office of the state auditor with the primary responsibility of conducting a true independent post audit of all the executive departments and agencies. In addition it is the intent of this body to consolidate and vest in the office of the state tax commissioner the responsibility of collecting additional taxes.

Therefore, the provisions of this Act shall be liberally construed in a manner which will implement the intent of the legislative assembly herein declared.

54-4402. State Department of Accounts and Purchases.) There is hereby created a department of accounts and purchases which shall be vested with the duties, powers, and responsibilities necessary to supervise and administer the fiscal transactions of the various state departments, agencies, boards and commissions.

54-4403. Director of Department of Accounts and Purchases.) There shall be a director of the department of accounts and purchases who shall be appointed by and serve at the will of the governor. The salary of the director shall be set by the governor within the limits of the appropriation made therefor by the legislative assembly, and the director and other employees of the department shall be reimbursed for expenses incurred in carrying out the duties of their office at the same rate and in the same manner as other state officials. The director shall be empowered to prescribe regulations, not inconsistent with law or rules established by the governor, for the administration of the department of accounts and purchases, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of the records, documents, and property pertaining thereto. He shall be empowered to set up such divisions or other internal organization within the department that he shall deem necessary in order to efficiently carry out the duties, powers, and responsibilities of the department.

The director of the department of accounts and purchases shall execute an official bond in the sum of one hundred thousand dollars.

54-4404. Powers and Duties of the Director of Accounts and Purchases.) The director of the department of accounts and purchases, or such subordinate officer as he shall designate:

1. Shall be vested with the duties, powers and responsibilities involved in securing budget estimates and work programs from the several departments and agencies of the state government;
2. Shall be vested with the duties, powers and responsibilities involved in the preparation of revenue and fixed expense estimates;
3. Shall, as director of the state budget board, review appropriation requests, and aid the budget board in the preparation of a complete and coordinated biennial budget, balancing anticipated revenues and recommended appropriations, for submission to the legislative assembly, except that in such review neither he nor the budget board shall alter budget requests of the legislative and judicial branches of the government or their officers or agencies. This budget shall be available to legislative committees and individual legislators by the first day of December of the year preceding the session, and at the same time that the budget is submitted to the legislative assembly the director shall transmit to the legislative assembly all statements, estimates, and requests, or copies thereof, which were filed with the department of accounts and purchases by officers, boards, and commissions;
4. Shall exercise continual control over the execution of the budget affecting the departments and agencies of the executive branch of the state government, involving approval of all commitments for conformity with the program provided in the budget, frequent comparison of actual revenues and budget estimates, and control of the rate of expenditures through a system of semi-annual, quarterly or monthly allotments;
5. Shall examine the budget affecting the legislative and judicial branches of the state government, but only for the purpose of determining the sufficiency of funds to meet the contemplated expenditures of these branches of state government or their officers or agencies;
6. Shall conduct a constant study of the requirements and plans of the several departments and agencies;
7. Shall have the authority to procure from the various departments, agencies, and employees such information as may be necessary for the preparation and execution of the budget;
8. Shall keep the general accounts, reflecting for each fund the resources, obligations, reserves, and surpluses, together with current revenues and expenditures;
9. Shall as secretary of the auditing board process all claims for submittal to such board, which board shall

- conduct the pre-audit of all claims from the executive branch of the government before payment and the director shall conduct the current audit of all revenues, which shall include the supervision of the collection of all moneys due the state;
10. Shall record all regular purchase orders and other encumbrance documents as encumbrances against available appropriations and allotments and certify as to availability of funds before issuance to vendors;
 11. Except as otherwise provided by law shall prepare warrants on the state treasurer for signature by the state auditor for payment of all claims from the executive branch of the government when approved by the auditing board and all other claims from the judicial and legislative branches of the government;
 12. Shall be vested with the duties, powers, and responsibilities involved in the development and installation of financial records and procedures for all state departments and agencies;
 13. Shall conduct such interval audits of accounts in the several departments of the state as he shall deem necessary;
 14. Shall issue current reports to administrative officials concerning the status of revenue, expenditures and appropriation accounts, and shall make periodic financial reports to the governor, administrative officials, the legislative assembly and the public;
 15. Shall report to the governor on or before the fifteenth day of November next preceding each regular session of the legislative assembly a statement of the funds of the state, the revenues of the state, and public expenditures during the two preceding fiscal years;
 16. Shall accompany his biennial report with tabular statements showing the amount of each appropriation for the two preceding fiscal years, the amount expended, and the balance, if any, and also the amount of revenue chargeable to each county for such years, the amount paid, and the amount unpaid or due therefrom;
 17. Shall, when requested, give information in writing to either house of the legislative assembly relating to the fiscal affairs of the state or to the administration of his office;
 18. Shall submit to the governor at the close of each business day, or at such times as the governor may request. a report showing the current condition of each fund and appropriation;
 19. Shall keep an account with each organized county of the state in which each county shall be charged with

- the amount of delinquent taxes due to the state, and with all sums levied in such county for state purposes, and shall be credited with all sums paid into the state treasury on account of such taxes;
20. Shall keep an account between the state and state treasurer, and charge the state treasurer therein with the balance in the treasury when he came into office, and with all moneys received by the state treasurer, and credit him with all warrants drawn on and paid by him,
 21. Shall be vested with the duties, powers, and responsibilities involved in the operation of a centralized purchasing service. This purchasing service shall include the purchase of all equipment, furniture, fixtures, printing, materials, supplies and other commodities for all state departments, institutions, offices, and agencies, excluding land, buildings, or space, or the rental thereof, and excepting emergency purchases that are impossible of execution by the department of accounts and purchases within the required time, highly specialized equipment which can be better purchased by the department, institution or office which is to utilize such equipment, and such specific items and minor purchases as the director may exempt;
 22. Shall maintain and operate such supply rooms as may be found desirable to supply the several departments with office supplies and other commonly used commodities, however this subsection shall not be construed as authorizing the establishment of a warehousing system;
 23. Shall establish and operate a central duplicating service and central mechanical or electronic data processing facilities; and
 24. Shall perform such other duties as are or may be prescribed by law.

54-4405. Warrants; Numbered; Show Funds on Which Drawn; Not Drawn Unless Authorized.) Warrants drawn by the department of accounts and purchases and signed by the state auditor on the state treasurer shall be numbered consecutively in the order in which they are drawn. Every warrant shall be drawn upon the fund out of which it is payable and shall specify for what it is drawn and when the liability occurred. A warrant shall not be drawn by the department of accounts and purchases and signed by the state auditor unless authorized by law, and unless there are funds in the treasury applicable to the payment thereof to meet the same. In case of an emergency, and in anticipation of taxes already levied and in the process of collection, the department of accounts and purchases may prepare warrants to be signed by the

state auditor in payment of duly authorized vouchers even though funds at such time do not exist to honor the warrants. Warrants so issued shall be payable by the state treasurer out of any funds in his hands other than sinking funds, or funds dedicated by the Constitution of this state for other purposes.

54-4406. Duties as to School Fund.) The department of accounts and purchases shall keep a separate account of the school fund and of the interest and income thereof, together with such moneys as may be raised by special tax or otherwise for school purposes. The department shall perform such duties with reference to the apportionment of such fund as are described in the title Education.

54-4407. Department to Set Up Account Against Person Who Fails to Render Account.) Whenever any person has received moneys or has moneys or other personal property which belongs to the state by escheat or otherwise, or has been entrusted with the collection, management, or disbursement of any moneys, bonds, or interest accruing therefrom, belonging to or held in trust by the state, and fails to render an account thereof to and make settlement with the department of accounts and purchases within the time prescribed by law, or when no particular time is specified, fails to render such account and make such settlement, or fails, within twenty days after request by the department of accounts and purchases to pay into the state treasury any money belonging to the state, the department of accounts and purchases must state an account with such person, charging interest at the rate of twelve percent per annum from the time of the failure. A copy of such account shall be prima facie evidence in any suit of the things therein stated. If the department of accounts and purchases, for want of information, cannot state an account, that fact may be alleged and the amount of money or other property which is due or which belongs to the state may be stated generally.

54-4408. Director to Institute Suits in Name of State.) The director of the department of accounts and purchases shall institute suit in the name of the state against:

1. Officials for all official delinquencies in relation to the assessment, collection, and payment of the revenue;
2. Persons who by any means have become possessed of public moneys or property and who fail or neglect to pay for or deliver the same; and
3. All persons indebted to the state.

54-4409. Supplies for Institutions Under Control of the Department of Accounts and Purchases.) The department of accounts and purchases shall make all purchases of goods and

materials on behalf of the various state institutions, departments and agencies in accordance with the standards and specifications of the United States Bureau of Standards.

54-4410. Legislative Inspection of Books of Department of Accounts and Purchases.) Whenever required the department of accounts and purchases shall submit its books, accounts, and vouchers to the inspection of the legislative assembly, or any committee thereof authorized to request such documents.

§ 2.) Section 54-23411 of the North Dakota Revised Code of 1943 is hereby created and enacted to read as follows:

54-23411. Examination of Monthly Purchases; Payment.) When the monthly statement of purchases has been examined and approved by the department of accounts and purchases, the department shall prepare a warrant or warrants for signature of the state auditor for the amount thereof and shall deliver the same to the proper officer of the institution, to be paid out in conformity with such rules as the department of accounts and purchases may prescribe.

§ 3. **Amendment.)** Section 4-0114 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

4-0114. Expenses To Be Paid by State.) The expenses incurred in procuring and furnishing the necessary blanks, stationery, and postage and in compiling and publishing the statistical information required in this chapter, shall be paid by the state treasurer on warrants prepared and issued by the department of accounts and purchases and signed by the state auditor, which shall be issued on the presentation of the account of the state statistician duly verified, when approved by the state auditing board.

§ 4. **Amendment.)** Section 6-01214 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

6-01214. Examination in Case of Irregularity or Embezzlement.) It shall not be the duty of the state examiner or his staff to make examinations of any political subdivision, funds, commissions, associations, and bureaus, for the reason of severance from the service of such political subdivisions, funds, commissions, associations, and bureaus of any officer, clerk, deputy, cashier, or other employee unless the head of such state office or department, or the board administering any other of the agencies named herein shall request such examination in writing, and state that there is reason to believe that there is irregularity in handling funds or embezzlement involved.

§ 5. **Amendment.)** Section 6-0917 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

6-0917. Department of Accounts and Purchases to Issue Warrants Against Transferred Funds.) The department of accounts and purchases shall prepare and issue warrants signed by the state auditor against money transferred by the Bank of North Dakota to other departments, institutions, utilities, industries, enterprises, or projects of the state in the manner provided for the transfer of funds derived from the payment of taxes or otherwise.

§ 6. **Amendment.)** Section 12-4906 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

12-4906. Cash Payments: Department of Accounts and Purchases Authorized to Draw Warrants.) The department of accounts and purchases may prepare its warrant on the state treasurer, signed by the state auditor, payable to the treasurer of the penitentiary, for the payment of sight drafts, freight bills, or any item or thing purchased which has been or must be paid for in cash before delivery. The department's warrant shall be issued upon the written application signed by the officer of the penitentiary who is authorized to sign the expense lists and orders for the institution, and upon an affidavit filed with the department of accounts and purchases showing which items were so paid for in cash or which items must be paid for on delivery and stating to what accounts the sums shall be credited by the treasurer of the penitentiary.

§ 7. **Amendment.)** Subsection 4 of section 15-3916 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

4. The department of accounts and purchases shall retain the amounts of the assessments provided in this chapter from the monthly salary of the superintendent of public instruction, his deputies, and assistants, and from the monthly salary of each state school inspector or supervisor subject to the provisions of this chapter;

§ 8. **Amendment.)** Section 15-3921 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

15-3921. Moneys Derived From Assessments and Contributions To Be Transmitted to State Treasurer.) Between July fifteenth and August first of each year, the county treasurer, the secretary or disbursing officer of each state institution, the department of accounts and purchases, the state board of

higher education, and the board of directors of the North Dakota education association shall transmit to the state treasurer the assessments deducted and retained as provided in this chapter and which have been received by such officer or board under the provisions of this chapter, and in addition thereto, contributions to the fund in an amount equal to such assessments shall be set aside from funds available for the payment of the salary of the teachers, except that no contribution paid by any school district, association, board, office or institution, as determined by a teacher's contribution, shall exceed four percent of the teacher's salary or the maximum contribution as specified in section 15-3914 of this chapter. Such contributions shall be transmitted to the state treasurer. The transmitting officer shall certify to the board under oath the amount of moneys received and transmitted as assessments for and contributions to the fund, and if the transmitting officer is other than a county treasurer, he shall furnish to the board a statement showing the name and monthly salary of each teacher from whom assessments have been collected by him, the total salary of such teacher, the number of months in which such teacher was employed during the year for which the statement is made, the total amount withheld from the salary of each teacher and contributed by each state institution, the state, the state board of higher education, and the North Dakota education association, in accordance with the provisions of this chapter, the total amount withheld from the salaries of all teachers included in the statement, and the total number of years each teacher listed in the statement has been a teacher in the state.

§ 9. Amendment.) Section 15-3932 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

15-3932. Annuities Payable Quarterly.) The state treasurer shall pay the annuities quarterly, in September, December, March, and June of each year, upon the warrants prepared and issued by the department of accounts and purchases and signed by the state auditor upon the certificates of the president or the secretary of the board.

§ 10. Amendment.) Section 15-4006 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

15-4006. Expenditure of Emergency Fund: Certificate of Nedy Schools to Department of Accounts and Purchases.) From the information obtained in the manner set forth in section 15-4005, the superintendent of public instruction shall certify monthly to the department of accounts and purchases a list of school districts which are unable to pay the minimum

amount as determined in the manner set forth in said section for the operation of their schools after having made the maximum financial effort to do so, together with a statement of the amount of money required by such districts to meet such minimum standards.

§ 11. Amendment.) Section 15-4020 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

***15-4020. Distribution of Payments to County Tuition Funds and County High School Equalization Funds, Duty of Department of Accounts and Purchases.)** Upon receiving the certifications of the county superintendent of schools, the superintendent of public instruction shall certify to the department of accounts and purchases a list of all county tuition funds and county high school equalization funds in the state together with a statement of the payments due each fund. The department of accounts and purchases shall pay to each such fund from the state equalization fund the sum found to be due under the provisions of this chapter upon warrants prepared and issued by the department and signed by the state auditor.

§ 12. Amendment.) Section 15-4021 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

****15-4021. Method of Making Payment From Fund; Duty of Department of Accounts and Purchases; Use of Moneys Restricted.)** The department of accounts and purchases shall make the payments provided for in this chapter for high school correspondence work, for vocational education in agriculture, home economics, and distributive occupations, and for occupational information and guidance, upon the receipt of the certificates therefor from the state board of public school education, except that until January 1, 1957, such certificates for high school correspondence work shall be submitted by the state board of higher education, and the department shall make the payments from the emergency fund on the basis of need, the high school tuition payments, and the payments to county tuition funds and county high school equalization funds upon receipt of the certificates therefor from the superintendent of public instruction. Such payments shall be by warrants prepared and issued by the department of accounts and purchases and signed by the state auditor, drawn upon the fund and made payable to the respective school districts, schools or county auditors, as the case may be, or to the county superintendent of schools, as directed by the superintendent of public instruction. If such warrants are sent to the county

***Note:** Section 15-4020 was also amended by chapter 170, section 7.

****Note:** Section 15-4021 was also amended by chapter 170, section 8.

superintendents they shall deliver them to the school districts, schools, or county auditors within their respective counties. Each clerk, secretary or other official shall make a record of each such warrant received by him and shall deliver such warrant to the treasurer. Such payments shall be deposited to the general fund of the school district or to the county tuition fund or county high school equalization fund as the case may be.

§ 13. Amendment.) Section 15-4402 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

15-4402. Reports of County Treasurer.) The county treasurer shall receive from the proper officers the net proceeds of fines for violation of state laws, and all moneys arising from leasing of school lands within the county, and shall forward a detailed statement of moneys so collected, specifying the amount received from each source, to the department of accounts and purchases, at the time of making reports of other moneys to the department of accounts and purchases.

§ 14. Amendment.) Section 15-4403 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

15-4403. Certificate by Department of Accounts and Purchases; Apportionment by Superintendent of Public Instruction; Warrant; Notice to County Treasurers.) The department of accounts and purchases on or before the third Monday in February, May, August, and November in each year, shall certify to the superintendent of public instruction the amount of the state tuition fund. The superintendent shall apportion such fund immediately among the several counties of the state in proportion to the number of children of school age residing in each as shown by the last enumeration provided for by law, and shall certify to the department of accounts and purchases, state treasurer, and to the county treasurer and county superintendent of schools of each county, the amount apportioned to the respective counties. Immediately upon receipt of the apportionment from the superintendent of public instruction, the department of accounts and purchases shall prepare and issue a warrant, signed by the state auditor, upon the state treasurer for the full amount of the state tuition fund apportioned to the several counties and shall deliver the same to the state treasurer, taking his receipt therefor. The department of accounts and purchases shall notify the several county treasurers of the amount due their respective counties and that the warrant has been issued therefor. The state treasurer, upon such warrant, shall pay the amount due the several counties to the respective county treasurers.

§ 15. Amendment.) Section 18-0303 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0303. Secretary to Report to Department of Accounts and Purchases Time and Place of School and Name of Treasurer.) At least thirty days prior to the date of holding any such school, the secretary of the North Dakota firemen's association shall forward to the department of accounts and purchases the name of the place where, and the date when, each regional fire school will be held. The secretary also shall furnish to the department of accounts and purchases the name and address of the treasurer of the association.

§ 16. Amendment.) Section 18-0304 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0304. Association to Furnish Bond.) The North Dakota firemen's association shall file with the director of the department of accounts and purchases a good and sufficient bond in the penal sum of two thousand dollars conditioned for the faithful disposition of the funds appropriated by the legislative assembly for the use of the association in conducting regional fire schools.

§ 17. Amendment.) Section 18-0305 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0305. Statement of Desired Appropriation Submitted to Budget Board.) Not later than August first of each year next preceding a regular session of the legislative assembly, the department of accounts and purchases shall send to the secretary of the North Dakota firemen's association a suitable blank form to be filled out by such secretary with an itemized statement of the amount of money he considers necessary to promote the efficiency and growth of the different fire departments of the association, and to conduct the regional fire schools to be held during the succeeding biennium under the direction of the association. The secretary shall return the blanks properly filled out as provided in section 54-1505. The director of the department of accounts and purchases shall submit such statement to the state budget board.

§ 18. Amendment.) Section 18-0307 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0307. Department of Accounts and Purchases to Pay Sum Appropriated to Association Treasurer.) Not later than the first day of August of each year, the department of accounts

and purchases, by warrants prepared and issued by the department and signed by the state auditor, shall pay to the treasurer of the North Dakota firemen's association the sum appropriated by the legislative assembly for that year. Such sum, however, shall not be paid until the treasurer of the association has filed the bond required in section 18-0304.

§ 19. Amendment.) Section 18-0308 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0308. Report of Use of Money.) On or before the first day of July of each year, the president, secretary, and treasurer of the North Dakota firemen's association shall make to the department of accounts and purchases a full and complete report, duly verified by the secretary, of the disposition of all moneys received; and the state auditor shall examine the books of the said association annually, the cost of said audit to be borne by the firemen's association.

§ 20. Amendment.) Section 18-0402 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0402. City Auditor, Village Clerk or Secretary of Rural Fire Department to File Certificate With Department of Accounts and Purchases and Commissioner of Insurance.) On or before the thirty-first day of October in each year, the auditor, clerk or secretary of any city, village or rural fire department which has an organized fire department shall make and file with the department of accounts and purchases and with the commissioner of insurance his certificate stating the existence of the fire department, the date of its organization, the number of steam, hand, or other fire engines, hook and ladder trucks, and hose cars in actual use, the number of organized companies in the department, the number of members in each company, and the system of water supply in use by the department, together with such other facts as the department of accounts and purchases or commissioner may require.

§ 21. Amendment.) Section 18-0403 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0403. Failure to File Certificate Deemed Waiver; Exception.) If the certificate required by section 18-0402 is not filed with the department of accounts and purchases and commissioner of insurance on or before the thirty-first day of October, the city, village or rural fire department failing to file the same shall be deemed to have waived and relinquished its

rights for such year to the benefits of this chapter. If, however, the city, village or rural fire department has filed its certificate for three successive years and has drawn money thereunder for such time, the certificate may be filed at any time up to and including March first of the succeeding year without waiving the right to the benefits provided in this chapter.

§ 22. Amendment.) Section 18-0405 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0405. Amount Due Cities; Villages or Rural Fire Departments; Certificate of Commissioner of Insurance to Department of Accounts and Purchases.) The amount due to a city or village to benefit under the provisions of this chapter shall be two and one-fourth percent of the premium received by insurance companies on fire insurance policies issued on property in such cities or villages. The commissioner of insurance shall compute the amounts due to the several cities or villages and shall certify such amounts to the department of accounts and purchases on or before June first in each year. The commissioner of insurance shall certify to the department of accounts and purchases on or before June first of each year an additional one hundred dollars to be paid to each city or village fire department performing service outside of its incorporated limits. For each rural fire department organized within the provisions of this chapter, the amount of two hundred dollars per year shall be certified to the department of accounts and purchases. There is hereby appropriated out of any moneys in the state treasury, not otherwise appropriated, as a standing and continuing appropriation, such sums as may be necessary to make payments as provided in this section.

§ 23.) Section 18-0406 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0406. Department of Accounts and Purchases to Issue Warrants on State Treasurer for Benefits.) On or before the first day of June of each year, the department of accounts and purchases shall deliver to the treasurer of each municipality having an organized fire department and to each treasurer of a rural fire department entitled to the benefits of this chapter, a warrant upon the state treasurer prepared and issued by the department and signed by the state auditor for the amount certified by the commissioner of insurance. Such warrants shall be numbered consecutively and shall specify the date of their issuance and to whom payable. The warrants shall be paid by the state treasurer to the municipal treasurer or the treasurer of the rural fire department upon presentation.

§ 24. Amendment.) Section 18-0512 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0512. Secretary and Treasurer of Firemen's Relief Association to Prepare Report; Contents; Filing.) The secretary and treasurer of every firemen's relief association shall prepare annually a report of all the receipts and expenditures of the association for the previous year showing the source of all receipts and for what purpose and to whom any money was paid and expended. Such report shall be filed in the office of the city auditor or village clerk of the municipality wherein the association is situated, and a duplicate of the report shall be filed with the department of accounts and purchases before any money shall be paid to any such relief association.

§ 25.) Section 18-0513 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0513. State Examiner to Examine Books of Relief Association; Report of Unauthorized Spending to Governor; Duty of Governor.) The state examiner, annually shall examine the books and accounts of the secretary and treasurer of each firemen's relief association receiving funds under the provisions of this chapter. If he finds that the money, or any part of it, has been or is being expended for unauthorized purposes, he shall report the facts to the governor. Thereupon, the governor shall direct the department of accounts and purchases not to prepare any warrants for the benefits of the fire department or relief association of the municipality in which such association is organized until it shall be made to appear to the state examiner who shall report the fact to the governor, that all moneys wrongfully expended have been replaced. The governor may take such further action as the emergency may demand. Each firemen's relief association shall pay into the state treasury fees for such annual examinations at the same rate as fixed by section 6-01212 of the North Dakota Revised Code of 1943 as amended, for the examination of the books and accounts of city auditors and city treasurers.

§ 26. Amendment.) Section 19-0508 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

19-0508. Tax on Oleomargarine; Containers for Sale; Tax Stamps To Be Affixed.) The state treasurer shall collect a tax of ten cents per pound upon all oleomargarine sold to consumers in this state. An additional tax of ten cents per pound

shall be collected upon all oleomargarine which is yellow in color sold to consumers in this state. Oleomargarine shall not be sold in this state in packages containing less than one pound nor more than thirty pounds. Before a box, carton or other container of oleomargarine is sold or distributed by a wholesaler he shall attach to each package a stamp denoting the payment of the tax upon the oleomargarine therein contained. Such stamps shall be canceled in the manner required by the state treasurer. The state auditor will cause destruction of returned canceled stamps at the time of the annual audit and a note of such destruction will be part of the audit. Canceled stamps will be destroyed by burning after audit by the state auditor. All wholesalers selling or distributing oleomargarine in the state shall make such reports to the state treasurer as he may prescribe. Oleomargarine shall be held to be yellow in color when it has a tint or shade containing more than one and six-tenths degree of yellow or of yellow and red collectively but an excess of yellow over red, measured in the terms of the lovibond tintometer scale or its equivalent.

§ 27. **Amendment.)** Section 19-0509 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

19-0509. Treasurer to Supply Stamps; Tax Deposited in General Fund.) The state treasurer shall prepare and purchase suitable stamps denoting the payment of the tax for use on each kind of package described in this chapter. The state treasurer shall keep an accurate record of all stamps coming into and leaving his hands. The moneys received from the sale of the stamps shall be turned into the general fund of the state. Such stamps shall be of the type that contains adhesive qualities so that once they are applied to carton or package they will so remain. Stamps that have been removed from oleomargarine packages that have been shipped from dealers within North Dakota back to wholesalers or jobbers may be forwarded to the state treasurer with an affidavit signed by a person in authority with the wholesalers or jobbers.

§ 28. **Amendment.)** Section 19-0510 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

19-0510. Treasurer to Redeem Stamps: Unlawful for Dealer to Sell or Dispose of Stamps.) The state treasurer, upon request, shall redeem and make repayment for unused stamps. No dealer, wholesaler or jobber shall sell or dispose of any stamps received by him under the provisions of this chapter to another dealer or to any other person. If a person owns or operates more than one place of sale, stamps may be distrib-

uted to the various places of sale by the main office, but each such place of sale shall have a separate license and cancellation stamp.

§ 29. Amendment.) Section 20-1307 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

20-1307. Payment of Certificates by Commissioner; Record of Warrants Issued.) The commissioner, when a certificate issued by virtue of the provisions of this chapter is presented or forwarded for payment, shall:

Give the person owning such certificate a warrant drawn on the fund appropriated for that purpose by the legislative assembly, prepared and issued by the department of accounts and purchases and signed by the state auditor upon a voucher submitted by the commissioner based on the certificate. Such warrant shall be in the amount required to compensate, at the bounty price provided for in this chapter, for the number of skins mentioned in the certificate.

The commissioner shall keep an account of all warrants so issued and paid.

§ 30. Amendment.) Section 20-1408 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

20-1408. Payment of Certificates by Commissioner; Record of Warrants.) The commissioner, when a certificate issued by virtue of the provisions of this chapter is presented or forwarded for payment, shall give the person owning such certificate a warrant drawn on the fund appropriated for that purpose by the legislative assembly, prepared and issued by the department of accounts and purchases and signed by the state auditor upon a voucher submitted by the commissioner based upon the certificate. Such warrant shall be in the amount required to compensate, at the bounty prices provided for in this chapter, for the number of birds mentioned in the certificate. The commissioner shall keep an account of all warrants so issued and paid.

§ 31. Amendment.) Section 24-0212 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

24-0212. Auditing and Payment of Payrolls.) Payroll vouchers prepared on forms adopted in accordance with section 24-0234, shall be certified and approved by the commissioner and the same shall be presented to the department of accounts and purchases which shall prepare and issue a warrant signed

by the state auditor for each person named thereon without submitting such payroll voucher to the state auditing board for its examination and approval.

§ 32. Amendment.) Section 24-0213 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

24-0213. Payment of Estimates on Contract.) Whenever any estimate or allowance for payment, except a final estimate or payment subsequent to a final estimate, is allowed, or granted, on a contract entered into by the department, and the same is vouchered by the department for presentation to the department of accounts and purchases, or the county auditor, as the case may be, instead of submitting the same to the contractor for certification by him, the chief engineer of said department shall make the following certificate, in lieu of the certificate otherwise required by law, which shall be printed on the said voucher or claim:

Estimate Certificate. I hereby certify that the within estimate or claim is just and true, that the contractor herein named has rendered the services and furnished the material herein charged, that they are of the value claimed, that no part thereof has been paid, and that the foregoing estimate or claim is supported by a proper contract and bond on file in the department.

Chief Engineer, State Highway Department

After a certified estimate has been approved for payment by the commissioner, the same shall be presented to the department of accounts and purchases or county auditor, as the case may be, for payment. The department of accounts and purchases thereupon shall prepare and issue a warrant therefor signed by the state auditor without submitting such voucher or claim to the state auditing board for examination and allowance. The foregoing procedure shall not apply to the final estimate or allowance to a contractor, nor to any estimate or allowance subsequent or supplemental to such final estimate, but such final estimate, or supplemental allowance, shall conform to the provisions of law relative to the certification and approval of any other claim or demand.

§ 33. Amendment.) Section 24-0216 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

24-0216. Basis of Contracts for Construction Work.) The commissioner may request bids and award contracts for construction work requiring the contractor to furnish all equip-

ment, labor, materials, and supplies for each particular contract or project, or requiring the commissioner to furnish and provide the said contractor with such materials and supplies as he may elect. In the event that the commissioner shall elect to provide materials and supplies for any project or construction work, such election shall be made at the time of the adoption of the construction program, and the commissioner shall notify the department of accounts and purchases of the fact that the commissioner has elected to furnish the materials and supplies. The department of accounts and purchases may either exempt the purchase and allow the commissioner to request and let bids, and make the purchase, or it may handle the bidding and purchasing through its central purchasing agency. Either the department of accounts and purchases or the commissioner shall request proposals or bids for the total and aggregate of such materials and supplies for any and all such projects or construction work according to the class, type, and nature of such materials and supplies, and may proceed to award a contract or contracts therefor upon such basis as is deemed efficient and economical, whether upon the basis of delivery to the construction project directly or to a central storehouse or storehouses maintained by the state. Such materials and supplies so purchased by the department of accounts and purchases or the highway department may be delivered to the project or construction work without expense to the contractor doing such construction work, or may be sold to him at cost and made to constitute a part of such construction cost, as the commissioner may elect.

§ 34. Amendment.) Section 24-0217 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

***24-0217. Contracts; Bids.)** Whenever the cost of any construction improvement shall exceed the sum of five thousand dollars, the department shall proceed to advertise the same, request bids, and award such contracts in the manner provided in this chapter. Whenever any proposed contract or work of the department shall be for a sum less than five thousand dollars, it shall be discretionary with the department whether the same shall be awarded after advertising for bids. The department shall award such contracts in the manner provided in this chapter, but where contracts are in excess of one thousand dollars, the department shall request bids from as many contractors, manufacturers, and dealers as can be requested conveniently.

§ 35. Amendment.) Section 24-0237 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

***Note:** Section 24-0217 was also amended by chapter 231, section 1.

24-0237. State Highway Fund; How Expended.) The state highway fund, created by law and not otherwise appropriated and allocated, shall be applied and used for the purposes herein named and in the following order of priority:

1. The estimated annual cost of maintaining and keeping in repair all improved parts of the state highway system, constructed and improved in part with federal aid, and to be maintained in accordance with the requirements upon which federal aid was granted.
2. The cost of construction and reconstruction of highways in an amount equal to the state's share of the amount necessary to equal the sum of federal aid granted to this state annually by the United States government for road purposes in North Dakota; and
3. Any portion of the highway fund not allocated as provided in subsection 1 and 2 may be expended for the construction of state highways without federal aid but with county aid to the extent of not less than twenty-five percent of the cost of the project, or may be expended in the purchase of machinery, tools, supplies, materials, the hire of teams or labor, or the rental of machinery, in the construction, improvement, or maintenance of such state highways.

All funds heretofore appropriated or hereafter appropriated or transferred to the department, whether earmarked or designated for special projects or special purposes or not, shall be placed or transferred into a single state highway fund in the office of the state treasurer and any claims for money expended by the department upon warrants prepared and issued by the department of accounts and purchases and signed by the state auditor under the provisions of this title shall be paid out of the state highway fund by the state treasurer; provided however that the commissioner shall keep and maintain complete and accurate records showing that all expenditures have been made in accordance with legislative appropriations and authorizations.

§ 36. Amendment.) Section 24-0312 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

24-0312. Authority to Acquire Equipment.) The department of accounts and purchases, acting as a central purchasing agency of the state, shall have authority to purchase, lease or acquire all road material, road machinery, tools, equipment and supplies necessary for use in constructing, maintaining, controlling and administering the state highway system. However, the department of accounts and purchases may delegate such authority to the commissioner, and in such instances

the commissioner shall have the authority to purchase, lease or acquire, as he deems necessary, all road material, road machinery, tools, equipment and supplies necessary for the construction, maintenance and control of the state highway system.

§ 37. **Amendment.)** Section 24-0314 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

24-0314. Authority to Acquire Buildings for Equipment.) The department of accounts and purchases shall have the authority to acquire buildings for equipment under its purchasing powers, however, the department of accounts and purchases may delegate such authority to the commissioner, and in such instances the commissioner shall have authority to construct, rent, or purchase for the state the necessary land and buildings for the storage and housing of road materials, road machinery, equipment and tools.

§ 38. **Amendment.)** Section 24-0313 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

24-0313. Equipment and Materials May Be Purchased Without Advertising for Bids.) The department of accounts and purchases or the commissioner, when the authority to purchase is delegated to him, may, in its discretion, purchase equipment, materials, supplies or other personal property useful to the department, from the United States government, or any of its officers, agents, agencies, or corporations, without compliance with the provisions of section 24-0217.

§ 39. **Amendment.)** Section 26-2209 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

26-2209. Loans May Be Made to Replenish State Hail Insurance Fund.) Whenever the moneys in the state hail insurance fund are insufficient to pay warrants drawn, or about to be drawn, upon such fund in payment of hail losses, the commissioner of insurance, with the approval and assistance of the industrial commission, may negotiate a loan upon the best terms possible. The proceeds of such loan shall be turned over to the state treasurer and by him placed in the state hail insurance fund for disbursement pursuant to the provisions of this chapter. In order to negotiate such loan, the commissioner, with the assistance and approval of the industrial commission, may issue warrants, debentures, or certificates of indebtedness in such amounts and payable at such times as is deemed advisable. Such warrants, debentures, or certificates

of indebtedness shall be drawn upon the state treasurer and shall be payable out of the state hail insurance fund. All warrants, debentures, or certificates of indebtedness so issued shall be countersigned by the department of accounts and purchases and the state auditor and entered by the department upon its records as obligations issued against and payable out of the state hail insurance fund. If bonds are used as security by the state hail insurance department when a loan is obtained, it shall not be mandatory to issue certificates of indebtedness based on anticipated collections of hail taxes. The state treasurer shall pay all such warrants, debentures, certificates of indebtedness, or contracted debts out of any moneys in the state hail insurance fund properly applicable thereto.

§ 40. Amendment.) Section 32-1203 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

32-1203. Claim Presented and Refused Before Action Brought.) No action upon a claim arising upon contract for the recovery of money only can be maintained against the state until the claim has been presented to the department of accounts and purchases for allowance and allowance thereof refused. The neglect or refusal of the department to act on such claim for a period of ten days after its presentation for allowance shall be deemed a refusal to allow the claim.

§ 41. Amendment.) Section 32-1204 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

32-1204. How Judgment Collected.) No execution shall issue against the state on any judgment, but whenever a final judgment against the state shall have been obtained in any action, the clerk shall make and furnish to the department of accounts and purchases a duly certified copy of such judgment. Upon approval by the auditing board, if funds have been appropriated therefor, the department in due course shall prepare and issue, and the state auditor shall sign, a warrant upon the state treasurer for the amount of such judgment and deliver the same to the person entitled thereto.

§ 42. Amendment.) Section 36-2209 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

36-2209. State Auditor to Examine Records and Accounts of the Association; Report.) It shall be the duty of the state auditor to examine the records and accounts of said North Dakota Stockmen's Association and to report thereon to the governor.

§ 43. Amendment.) Section 37-0602 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

37-0602. Paymaster General to Keep Record of Transactions; Inspection of; State Auditor to Examine.) The paymaster general shall keep a full and complete record of all transactions involving the payment of state funds, which shall show clearly the amount paid, the payee, the services or supplies involved, the allotments made, and the balances remaining to his credit. Such record shall be open for inspection at all times by the adjutant general or his duly designated assistant or by a duly appointed representative of the governor as commander in chief. The state auditor shall examine the books and accounts of the paymaster general at least once each year, and upon said examination shall deliver to the paymaster general a certificate as to the correctness of the same. The auditor at the same time shall forward a copy of said certificate to the adjutant general.

§ 44. Amendment.) Section 37-0603 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

37-0603. Paymaster General Requisitioning Money for National Guard; Procedure.) The paymaster general, from time to time, shall file with the department of accounts and purchases a written requisition, approved by the adjutant general, for such amount of money standing to the credit of the national guard on the books of the department of accounts and purchases or state treasurer as it may be deemed necessary to draw in order to pay indebtedness incurred or about to be incurred. Immediately upon the filing in its office of such requisition the department of accounts and purchases shall prepare and issue, and the state auditor shall sign, a warrant on the state treasurer for the amount named in the requisition and shall forward the same to the paymaster general.

§ 45. Amendment.) Section 37-0606 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

37-0606. Funds Appropriated for National Guard; Expending; Statement of Receipts and Disbursements Filed.) No funds appropriated by the legislative assembly for the maintenance of the national guard of this state shall be drawn except upon the requisition of the paymaster general. He shall file at least quarterly with the department of accounts and purchases receipts signed by the parties receiving payment for all state funds paid out by him, and shall file with the adjutant general an annual financial report showing all receipts and disbursements.

§ 46. Amendment.) Section 37-1513 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

37-1513. Department of Accounts and Purchases to Receive and Deposit Federal Aid Money With State Treasurer; Disbursement of Money.) The department of accounts and purchases shall receive and receipt for all money which may become payable to this state by reason of the acceptance of the acts of Congress as provided in section 37-1512. He shall deposit such money with the state treasurer for the use and benefit of the soldiers' home, and it shall be disbursed and accounted for in the same manner as other money appropriated out of the state treasury for such home.

§ 47. Amendment.) Section 37-1515 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

37-1515. Disbursement of Moneys Derived for the Support and Maintenance of Soldiers' Home.) On the first day of July in each odd numbered year, the department of accounts and purchases shall pay to the treasurer of the soldiers' home fifty percent of the soldiers' home fund appropriated by the legislative assembly from the general fund of this state for the support and maintenance of the home during the biennium beginning on that date and twenty-five percent of the soldiers' home fund on the first day of January in each even numbered year. The remaining twenty-five percent of the soldiers' home fund shall be paid to the treasurer of the soldiers' home by warrants prepared and issued by the department of accounts and purchases, and signed by the state auditor on the first day of the fourth quarter of the biennium. Upon requisition by the commandant of the soldiers' home, at any time during the biennium, the department of accounts and purchases shall, by warrants prepared by the department and signed by the state auditor, pay to the treasurer of the soldiers' home moneys accumulated in the United States aid fund, soldiers' home, interest and income fund, soldiers' home, and institutional revolving fund, soldiers' home. All moneys received by the soldiers' home shall be disbursed by the treasurer of the soldiers' home subject to the order of the board of trustees of the home and shall be used exclusively for the benefit of the home. No payments shall be made to the treasurer of the home until he has qualified as required by the laws of this state. During the fourth quarter of the biennium, moneys which accrue during said quarter to the United States aid fund, soldiers' home, interest and income fund, soldiers' home, and institutional revolving fund, soldiers' home, and moneys which have accumulated in said funds and have not been

requisitioned as above provided, shall be used for the support and maintenance of the soldiers' home as far as such funds are available and shall be supplemented, as necessity requires, by the twenty-five percent of the soldiers' home fund appropriated by the legislative assembly from the general fund of this state and paid to the treasurer of the soldiers' home on the first day of the fourth quarter of the biennium. At the end of the biennium, moneys remaining unexpended in the soldiers' home fund shall be repaid by the treasurer of the soldiers' home to the state treasurer and shall be credited to the general fund of this state.

At the end of each quarter of the biennium the commandant of the soldiers' home shall make a report to the department of accounts and purchases duly certified upon oath, showing the amount of money received from the soldiers' fund, the United States aid fund, soldiers' home, interest and income fund, soldiers' home, and institutional revolving fund, soldiers' home, respectively; the amount remaining unexpended from each fund; and the estimated amount which will be required for the support and maintenance of the home during the next succeeding six month period. At the end of each month the commandant shall submit a statement of expenditures to the department of accounts and purchases, duly certified upon oath, showing the amount paid to each person and firm, designating the type of service rendered and commodity purchased during the month. This monthly statement shall be audited by an auditor, appointed by the board of trustees of the soldiers' home. The department of accounts and purchases shall submit the monthly statement to the state auditing board for approval and should that board not approve the payments thereon listed or any of them, the payments herein provided to be made from the soldiers' home fund to the treasurer of the soldiers' home shall be made by the department of accounts and purchases only to the extent that the said payments exceed the unapproved items, until such corrections as the state auditing board may require are effected.

§ 48. Amendment.) Section 39-0308 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

39-0308. Manner of Paying Salaries, Wages, and Expenses of Highway Patrol.) All salaries, wages, and other expenses of the highway patrol shall be paid by the department of accounts and purchases and state treasurer out of the patrol fund, upon vouchers required by law for the payment of all state expenses, duly approved by the superintendent, and audited and allowed by the state auditing board.

§ 49. Amendment.) Section 44-0801 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

44-0801. Preference to North Dakota Bidders and Sellers.) The department of accounts and purchases, or any board, commission, city council, board of city commissioners, board of education, board of park commissioners, school board, board of village trustees, or any other governing body of any political subdivision of the state, or of any state institution, in purchasing any goods, merchandise, supplies, or equipment of any kind, shall give preference to bidders or sellers resident in North Dakota. In specifying or purchasing goods, merchandise, supplies, or equipment to be purchased, such board shall not specify any trademarked or copyrighted brand or name, nor the product of any one manufacturer, nor any patented product, apparatus, device, or equipment, where the same will prevent proper competition, unless bidders also are asked for bids or offers upon other articles of like nature, utility, and merit. Utility, fitness, and quality being equal, the bid or offer of a resident North Dakota bidder or seller shall be accepted, when such bid or offer is not more than two percent higher than that of a low bidder or seller who is not a resident of this state.

§ 50. Amendment.) Section 46-0101 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0101. Department of Accounts and Purchases to Purchase Printing.) The authority to purchase and supervise all printing for the various state departments and agencies shall be vested in the state department of accounts and purchases.

§ 51. Amendment.) Section 46-0102 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0102. Printing Duties of Department of Accounts and Purchases.) The department of accounts and purchases shall:

1. Draw up and examine all advertising and let all contracts;
2. Examine all work and supplies for the purpose of ascertaining whether the same conform to the contract;
3. Examine all accounts for public printing for the purpose of determining whether the charges contained in such accounts are correct;
4. Figure any legal notice or publication when requested by any county auditor or board of county commissioners.

and its decision as to be the proper fee for such publication shall be binding and final, subject to review by the courts; and

5. Perform such other duties in relation to printing affairs as may be required by law.

§ 52. **Amendment.)** Section 46-0201 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0201. Printing and Binding: Duties of Department of Accounts and Purchases.) The department of accounts and purchases shall:

1. Have charge of all the printing and binding required to be done for the several departments of the state government except as otherwise provided by section 46-0209;
2. Receive the proper orders for the same and have the same properly executed according to law;
3. Keep a record of all work ordered from the several contractors according to law and of all printing and binding for departments of the state government;
4. Examine and supervise the work of printing in progress and see that it is executed with due economy to the state;
5. Make or authorize to be made the necessary indexes for the volumes of all the executive documents and reports;
6. Examine all accounts for printing and binding that may be presented; and
7. Adjust all accounts for printing and binding that are presented according to the terms of the contract and in accordance with law and such rulings as may be determined by the department.

No printing required by any state officer as provided in this chapter shall be paid for unless the same first shall have been authorized by the legislative assembly or by the department of accounts and purchases.

§ 53. **Amendment.)** Section 46-0203 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0203. Paper: Quality.) All paper used for printing and binding of whatever nature shall be of standard weights and grades and approved by the department of accounts and purchases.

§ 54. **Amendment.)** Section 46-0204 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

***46-0204. Classes of Printing; Contracts.)** The printing of the state hereby is divided into classes as follows:

1. The printing of bills, resolutions and documents for the use of and incident to the legislative assembly shall constitute the first class;
2. The printing and binding of the journals of the senate and house of representatives shall constitute the second class;
3. The printing and binding of the executive and public documents and reports to be printed in pamphlet and volume form, as prescribed by section 46-0302 shall constitute the third class;
4. The printing and binding of the volumes of laws, with such legislative resolutions as shall be included in said volumes shall constitute the fourth class;
5. The printing of the publicity pamphlet shall constitute the fifth class; and
6. All printing not included in the foregoing classes, shall constitute the sixth class.

Separate contracts for each classes 1, 2, 3, 4, and 5 shall be let by the department of accounts and purchases under competitive bidding in accordance with the provisions of this title and at a cost and price not in excess of the cost and price as provided for in the Franklin Printing Catalogue.

§ 55. Amendment.) Section 46-0205 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0205. Proposals for Printing; Classifications 1, 2, 3, 4, and 5.) The department of accounts and purchases, at least six months immediately preceding each regular session of the legislative assembly, shall advertise for four weeks successively in two daily papers in the state, one of which shall be published at the seat of government, inviting sealed proposals for doing all printing and binding constituting each of classifications 1, 2, 3, 4, and 5, required by the legislative assembly and by the several state departments for the two succeeding years commencing with the first day of January next following the date of the contract. Such bids shall specify the price and cost for which the said work will be performed and the stock furnished.

§ 56. Amendment.) Section 46-0206 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0206. Opening of Bids: Awards.) The department of accounts and purchases, within two days after the date for

***Note:** Section 46-0204 was also amended by chapter 327, section 1.

receiving proposals as aforesaid, and not later than the first Tuesday after the first Monday in August, shall proceed to open in public all such proposals received by it, and to award the contract for each class of printing to the lowest bidder therefor, subject to the provisions of this title. If two or more persons bid the same and the lowest price for any class of printing, the department of accounts and purchases shall award the contract to such one or more of them as in its opinion will best subserve the interests of the state.

§ 57. Amendment.) Section 46-0207 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0207. Proposals; How Made; Bond Required.) Each proposal for each class of state printing let under competitive bids shall be in writing, sealed and addressed to the director of the department of accounts and purchases, shall be accompanied by a bond executed in due form by the bidder, approved by the attorney general and satisfactory to the director of accounts and purchases, in the penal sum of four thousand dollars conditioned for the faithful performance according to law of the class of the state printing if awarded to him and for the payment, as liquidated damages, by such bidder to the state, of any excess of cost over the bid of such bidder which the state may be obligated to pay for such work by reason of the failure of such bidder to complete his contract. No bid unaccompanied by such bond shall be considered. The department of accounts and purchases may reject any bid made by anyone other than a regularly established and thoroughly competent printer and also may reject any or all bids if in its judgment the best interests of the state would be subserved thereby.

§ 58. Amendment.) Section 46-0209 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0209. Proposals for Printing; Classification 6; Subletting Prohibited.) Each department and office of the government may let the printing of all matters coming within classification 6 to such newspaper or job printing shop in this state as may be equipped to handle, perform and take proper care of the work required and to furnish the stock necessary. No newspaper or job printing shop awarded printing under this class shall be permitted to sublet the same. Before letting or submitting such order for printing or miscellaneous job work to such newspaper or job printing shop, the department or state office shall submit such order or requisition for printing to the department of accounts and purchases, which shall

determine and fix the reasonable maximum cost or price for such printing work and the stock required. The price fixed and determined by the department of accounts and purchases, shall be the maximum cost of such printing work and material and the price paid by such department or office for the work and printing so ordered and the material furnished shall not exceed the maximum cost and price so determined. Such maximum cost and price so fixed shall not exceed the price and cost as provided for in the Franklin Printing Catalogue and shall be determined and fixed by the department of accounts and purchases according to the kind and quality of material required and the kind of work necessary. Upon the determination and fixing of such maximum cost and price to be charged for the work required and material furnished, the state department or office may have such work and printing done and the material furnished by such newspaper or job printing shop in this state as the said state department or office shall select.

§ 59. **Amendment.)** Section 46-0210 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0210. Printing and Binding Done Without Unnecessary Delay: Time Within Which Laws and Public Documents Must Be Delivered; How Extension Granted.) Each contractor under the provisions of this chapter, promptly and without unnecessary delay, shall execute all orders issued to him by the legislative assembly, or either branch thereof, or by the department of accounts and purchases on behalf of the executive officers of the state. The laws and volumes of public documents shall be delivered to the secretary of state within seventy days and the journals of the two houses of the legislative assembly within sixty days after the index shall have been made out and delivered to the contractor. The department of accounts and purchases, for good cause shown, may extend the time not exceeding twenty days for the execution of any contract.

§ 60. **Amendment.)** Section 46-0211 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0211. Contractor: Failure on Contract; Cancellation of Contract; Penalty.) If from death or any unforeseen cause there shall be a failure on the part of any successful bidder to execute his contract, the department of accounts and purchases may enter into a contract with the next lowest bidder. If any contractor, after commencing upon his contract, fails to execute the work embraced therein with reasonable expedition and in a suitable manner, the department of accounts and purchases may notify him for reasons it may specify

that his contract is canceled and it may contract with some other person to do the work at the lowest practicable rate. The department may give written notice to any contractor who unreasonably is delaying the execution of the work that the same must be completed within a specified time. For failure to complete the contract within the time specified, the contractor shall suffer a penalty of one-quarter of one percent of the contract price for every twenty-four hours of delay, thereafter to be deducted from the net amount of the printing so delayed.

§ 61. Amendment.) Section 46-0212 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0212. Department of Accounts and Purchases May Reject Inferior Printing and Work.) The department of accounts and purchases may reject any and all printing that is not done in a workmanlike manner or with good material and with ordinary promptness. It may require contractors to present specimen pages of type they propose to use, and may reject the same in its discretion and require new material. Its ruling and determination shall be final and conclusive on the contractor. Only good, clean, and satisfactory work shall be accepted, and it must be done within a reasonable time. If by reason of the cancellation of any contract, as is provided in section 46-0211, the cost of having any such work done is greater than the original contract price, the excess shall be charged to and collected from the original contractor or shall be made payable by and collected from the bondsmen of such original contractor. The action of the department in this matter shall be final and conclusive upon such contractor and his sureties.

§ 62. Amendment.) Section 46-0213 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0213. Printing Accounts; How Certified and Paid.) When the account of any contractor under this chapter shall have been adjusted, the department of accounts and purchases shall certify the same to the state auditing board to be approved, and, upon its approval, the department of accounts and purchases shall prepare a warrant, signed by the state auditor, upon the state treasurer for the amount thereof, charging the appropriate fund or appropriation item. In the current execution of such contracts, the department of accounts and purchases may deliver to such contractor a certificate for an amount not exceeding seventy-five percent of completed work upon the filing with the department by the contractor of a statement of the amount of work done.

§ 63. **Amendment.)** Section 46-0214 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

46-0214. Copies of Documents to Accompany Bills for Printing; Contents of Bill.) Every person doing public printing pursuant to the provisions of this chapter shall file and preserve one copy of each document or other matter printed by him for the state which he shall deliver to the department of accounts and purchases at the time the completed work is delivered, together with a memorandum bill of the same. In the account submitted for the payment of the work, the contractor at the same time shall submit his order for the work and shall state specifically:

1. The nature of the work performed;
2. The number of copies;
3. The number of ems of composition;
4. The extra charge, if any, for rule or figure, and rule and figure work;
5. The number of impressions of press work;
6. The cost of folding and binding;
7. Any other charges for which he claims payment; and
8. If there is a charge for any alterations or changes from copy, the proofs of original composition and changes must be presented.

§ 64. **Amendment.)** Section 50-0607 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

50-0607. Office and Office Equipment.) The public welfare board shall be provided with suitable offices in the state capitol. It may purchase through the department of accounts and purchases, out of the funds appropriated such necessary furniture, office and filing equipment, office supplies, stationery, and postage as may be needed for the efficient conduct of its business.

§ 65. **Amendment.)** Section 50-0614 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

50-0614. State Public Welfare Fund.) All moneys received from appropriations by the legislative assembly to carry out the provisions of this chapter shall be kept by the state treasurer in a fund known as the "state public welfare fund" and all expenditures made under the provisions of this chapter shall be upon warrants prepared by the department of accounts and purchases and signed by the state auditor, such expenditures to be supported by itemized vouchers to be signed by the executive director of the board or by such other officer

or assistant as the board may designate and certify to the department of accounts and purchases. Any fund received from federal agencies shall be deposited and disbursed in the manner provided by act of Congress or by the regulations of the federal agencies from which the funds were received.

§ 66. Amendment.) Section 54-0606 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-0606. Salaries of State Officers Payable Monthly.) Unless otherwise provided by law the department of accounts and purchases is directed to prepare, and state auditor to sign, warrants for the salaries of the various state officers monthly as the same become due.

§ 67. Amendment.) Section 54-0608 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-0608. Record of Fees Kept by State Officers; Report to State Treasurer; Penalty.) Every state officer or deputy state officer required by the Constitution of this state, or by any provision of the laws of this state, to cover into the state treasury all fees and profits arising from such office, shall keep a record of all such fees or profits in a book kept for that purpose. Such book shall be the property of the state. Each officer shall report to the state treasurer monthly the amount of fees or profits received, verified by oath, and at the same time shall pay the amount of such fees or profits to the treasurer, taking duplicate receipts therefor. One of the receipts shall be filed with the department of accounts and purchases forthwith. The department of accounts and purchases shall charge the state treasurer with the amount thereof. Any person violating the provisions of this section is guilty of a misdemeanor, and shall be punished by a fine of not less than fifty dollars nor more than one hundred dollars.

§ 68. Amendment.) Section 54-1001 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1001. Powers and Duties of State Auditor.) The state auditor shall:

1. Be vested with the duties, powers, and responsibilities involved in performing the post audit of all financial transactions of the state government, detecting and reporting any defaults, and determining that expenditures have been made in accordance with law and appropriation acts;

2. Be vested with the duties, powers, and responsibilities involved in making a complete examination of the books and records of any and all state agencies and in examining and appraising the accounting methods and internal control procedures as to adequacy and adaptability to auditing requirements;
3. Be responsible for the above functions and shall report thereon after the close of each fiscal year directly to the legislative assembly and to the governor or more often as circumstances may require; and
4. Perform such other duties as are or may be prescribed by law.

§ 69. **Amendment.)** Section 54-1002 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1002. Auditor to Have Access to All State Offices.) The state auditor shall have access to all state offices during business hours for the purpose of inspecting such books, papers, and accounts therein as may concern his duties.

§ 70. **Amendment.)** Section 54-1003 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1003. Official Bond.) The state auditor must execute an official bond in the sum of twenty thousand dollars.

§ 71. **Amendment.)** Section 54-1004 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1004. Legislative Assembly to Provide for Audit of State Auditor's Office.) The legislative assembly shall provide for the employment by contract of a public accountant or accounts to conduct a post audit of the office of the state auditor. A copy of such audit report shall be filed with the governor and with each house of the legislative assembly.

§ 72. **Amendment.)** Section 54-1101 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1101. Duties of State Treasurer.) The state treasurer shall:

1. Receive and keep all the moneys belonging to the state not required to be received and kept by some other person;
2. Register the orders or certificates of the department of accounts and purchases delivered to him when moneys are paid or to be paid into the treasury;

3. Deliver to each person paying money into the treasury and to the department of accounts and purchases, a duplicate receipt showing the amount, the source from which the money accrued, and the funds into which it is paid, such receipts to be numbered in order beginning with number one at the commencement of each fiscal year;
4. Pay warrants drawn by the department of accounts and purchases and signed by the state auditor out of the funds upon which they are drawn, and in the order in which they are presented;
5. Upon the payment of any warrant, take upon the back thereof the receipt of the person to whom it is paid, and file and preserve the same;
6. Keep an account of all moneys received and disbursed;
7. Keep separate accounts of the different funds;
8. Receive in payment of public dues the warrants drawn by the department of accounts and purchases and signed by the state auditor in conformity with law;
9. Redeem warrants drawn by the department of accounts and purchases and signed by the state auditor in conformity with law, if there is money in the treasury appropriated for that purpose;
10. Report to the department of accounts and purchases on the last day of each month the amount disbursed for the redemption of bonds and the payment of warrants during the month, such reports to show:
 - a. The date and number of each bond and warrant;
 - b. The fund out of which each was paid; and
 - c. The balance in cash on hand in the treasury to the credit of each fund;
11. At the request of either house of the legislative assembly, or of any committee thereof, give information in writing as to the condition of the treasury, or upon any subject relating to the duties of his office;
12. Report to the governor, on or before the twentieth day of November each year, the exact balance in the treasury to the credit of the state. The report shall show in detail the receipts and disbursements, together with a summary thereof, the balances in the various funds at the beginning and ending of the fiscal year, and also shall show where the funds of the state are deposited. It shall be certified by the state treasurer and approved by the governor;
13. Authenticate with his official seal all writings and papers issued from his office;
14. Keep a book in which he must enter all warrants paid, giving the name of the owner and the number and amount of each warrant;

15. Keep and disburse all moneys belonging to the state in the manner provided by law;
16. Keep his books open at all times for the inspection of the governor, the state auditor, the state examiner, the department of accounts and purchases, and any committee appointed to examine them by either house of the legislative assembly; and
17. Perform such other duties as are prescribed by law.

§ 73. Amendment.) Section 54-1102 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1102. Monthly Warrants Turned Over to Department of Accounts and Purchases.) On the first day of each month the state treasurer shall turn over to the department of accounts and purchases all vouchers for payments made by him, taking the department's receipt for the same.

§ 74. Amendment.) Section 54-1103 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1103. Warrants; Redemption of; Duty of Treasurer.) When the state treasurer redeems any warrant drawn by the department of accounts and purchases and signed by the state auditor in conformity with law or receives any warrant in payment for public dues, he shall cause the person presenting the warrant to endorse the same. The treasurer shall write or stamp on the face of such warrant, "redeemed", and shall enter in his book in separate columns:

1. The number of the warrant;
2. The date of the warrant;
3. The amount of the warrant;
4. The name of the person to whom payable;
5. The date of payment; and
6. The amount of interest, if any, paid thereon.

§ 75. Amendment.) Section 54-1207 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1207. Salary of Assistant Attorneys General.) The annual salary of the assistant attorneys general shall be as provided by the legislative assembly from time to time and shall be payable monthly on warrants prepared by the department of accounts and purchases and signed by the state auditor.

§ 76. Amendment.) Section 54-1401 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1401. State Auditing Board: Members; Secretary; Duties; Quorum.) The secretary of state, attorney general, and the director of the department of accounts and purchases shall constitute the state auditing board. The director of the department of accounts and purchases shall act as secretary of the board, and shall receive and file for the consideration of the board, all accounts, claims, or demands against the state, except those of state-owned utilities, enterprises, and business projects, and such others as are specifically exempt by law. Any two members of the board shall constitute a quorum for the transaction of business.

§ 77. Amendment.) Section 54-1402 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1402. Meetings of Board.) The state auditing board shall hold its meetings at the office of the director of the department of accounts and purchases or at such other place as the board may decide. Meetings shall be had at least monthly and at such other time as the board may deem necessary or advisable.

§ 78. Amendment.) Section 54-1504 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1504. Budget Board Organization Meeting: Chairman; Secretary; Records.) The state budget board shall meet and organize in the governor's office at the state capitol at the call of the governor within thirty days after the close of each regular session of the legislature, and at such other times and places as the governor, or a majority of the board, may from time to time determine. The governor shall be chairman of the board and the director of the department of accounts and purchases or such other member of that department as may be designated by him shall be its secretary. The secretary shall keep the minutes of the board and shall record them in a suitable book to be kept for that purpose. The minutes of the board shall be a public record and at all times shall be open to public inspection.

§ 79. Amendment.) Section 54-1505 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1505. Budget Forms: Return; Submitted to Budget Board.) Not later than August first of each year next preceding the session of the legislative assembly, the director of the department of accounts and purchases shall send to the head of each department of the state government, and to each officer,

board, or commission in charge of any educational, charitable, penal, or other institution or undertaking supported wholly or in part by appropriations from the state treasury, a suitable blank form to be filled out by the head of each state department and by each officer, board, or commission, with an itemized statement of the amount of money which he considers necessary, during the two fiscal years next ensuing, for the proper maintenance, extension, or improvement of the department, institution, or undertaking in his charge. Such head of a state department, officer, board, or commission, shall return the blanks, properly filled out, on or before the first day of October of each year next preceding the session of the legislative assembly or at such earlier date as the director of the department of accounts and purchases shall require, to the director of the department of accounts and purchases, together with such data and statements as may be necessary fully and clearly to explain the purposes and need of any appropriation which is requested. The director of the department of accounts and purchases shall submit the reports to the state budget board.

§ 80. Amendment.) Section 54-1506 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1506. Meetings of Board to Prepare Estimates.) The state budget board shall meet at the call of the governor during the year next preceding the meeting of the legislative assembly, at the state capitol. At such meeting the board shall proceed to prepare estimates for a state budget of the amounts required to be appropriated by the legislative assembly for the conduct of the business of the state in all its offices, institutions, departments, and undertakings for the two fiscal years next ensuing.

§ 81. Amendment.) Section 54-1508 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1508. Estimates Transmitted to the Legislative Assembly.) When the estimates for a state budget have been prepared by the state budget board, they shall be transmitted to each member of the legislative assembly together with the recommendations of the board not later than the first day of December of the year preceding the meeting of the legislative assembly, together with such recommendations, reasons, and explanations with regard to the estimates as shall be deemed necessary by the state budget board. The board, in such estimates, shall not alter the amount requested by the judicial and legislative branches of government and their officers and agencies. The board, at the same time, shall trans-

mit to the legislative assembly all statements, estimates, and requests, or copies thereof, which were filed with the director of the department of accounts and purchases by officers, boards, and commissions.

§ 82. Amendment.) Section 54-1509 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1509. State Budget Board to Estimate Money Necessary for Payment of Interest and Funded Debt.) In making up the estimates to be transmitted to the legislative assembly, the state budget board, in connection therewith and as a part thereof, shall make an estimate of all moneys required to be raised or appropriated for the payment of interest upon the funded debt of the state and its other obligations bearing interest. The board also shall make an estimate of the sum of money required to be contributed in the two next ensuing fiscal years to the general sinking funds maintained for the redemption and payment of the debts of the state. The director of the department of accounts and purchases shall furnish the state budget board with a detailed statement of the moneys necessary for such purposes.

§ 83. Amendment.) Section 54-1513 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1513. Powers and Duties of the Director of the State Budget.) The director of the department of accounts and purchases or such member of that department as he shall designate, shall be the director of the budget and shall have the power and duty:

1. To investigate, examine and make an exhaustive study:
 - a. Of the structure and operation of the entire state government and of every office and agency thereof;
 - b. Of all the functions, duties, and services of all state offices, departments, institutions, industries, boards, bureaus and commissions;
 - c. Of all the books, records and methods of accounting of each office or agency of the state to ascertain and determine whether their policies, practices and systems of accounting are sound, necessary, practical and efficient.
2. To examine and consider all of the actual revenue requirements and requests for appropriations made by each official and agency of the state government and to make such recommendations to the state budget board as he shall determine to be necessary and advisable to secure a greater degree of economy and efficiency in governmental expenditures.

3. To prepare and submit to the state budget board:
 - a. Such reports of estimates or revenue requirements of all officials and agencies of the state as said board may require.
 - b. To prepare and submit a biennial report to the state budget board at least sixty days prior to the commencement of the ensuing legislative session, which report shall contain definite and specific proposals and recommendations to accomplish the following purposes:
 1. To simplify the entire governmental structure of the state so as to render it more economical and efficient;
 2. To eliminate all obsolete and unnecessary offices, departments, institutions, boards, bureaus and commissions of the state;
 3. To consolidate the functions, services and activities of all state offices and agencies thereof so as to eliminate duplication of service and expense wherever it exists;
 4. To correlate the functions and services of the several offices and agencies of the state government;
 5. To eliminate obsolete methods, unnecessary functions and services carried on by the state government and to render those functions and services which are determined to be absolutely essential, more economical and efficient;
 6. To assist the state budget board and legislative assembly in the preparation of the budget and the formulation of the public policy in the administration of governmental affairs with the objective of establishing the highest degree of efficiency consistent with the maximum degree of economy, to assure the citizens of this state that they will receive the best governmental service at the minimum possible cost.

§ 84. **Amendment.**) Section 54-1608 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1608. State Contingency Fund.) There shall be maintained in the office of the state treasurer a fund to be known as the state contingency fund, consisting of such moneys as may be appropriated thereto by the legislative assembly. The department of accounts and purchases shall prepare, and the state auditor shall sign, warrants upon such fund at the direction of the emergency commission as provided in this chapter.

§ 84(a). **Amendment.**) Section 54-1609 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1609. Warrant on Contingency Fund; Requirements Before Drawn.) The state emergency commission, before directing the department of accounts and purchases to prepare any warrants upon the state contingency fund, shall require the department or institution for whose benefit such warrant is issued to file with the emergency commission and with the department of accounts and purchases a written and itemized statement of the material, services, purposes, or other considerations for which the warrant is required and the necessity therefor. The commission shall certify that the material, services, purposes, or other considerations therein named are necessary and proper materials to be paid from such fund, and that the appropriation for such purpose is insufficient. The department of accounts and purchases and commission shall file such statement and certificate as authority for issuing the warrant therein directed.

§ 85. **Amendment.**) Section 54-1814 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-1814. Annual Audit of Association.) The books, records, accounts, inventories, stocks of merchandise, supplies, equipment, and all affairs of the North Dakota mill and elevator association shall be audited and examined once in each year by the state auditor. The audit shall be made as soon as possible after the thirtieth day of June in each year. Said audit and the report thereof shall disclose fairly and accurately the actual condition of the North Dakota mill and elevator association as of the thirtieth day of June of that year. Profits and losses shall be computed only on such contracts and commitments, or parts thereof, as shall have been completed on said date, and no estimates of forecasts shall be made as to the probable loss or gain on transactions to be fulfilled after said date. Inventories of grains, supplies, and stocks on hand shall be computed at the market price on said date. The report may disclose the actual obligations and commitments of the association on existing unfulfilled contracts, and the consideration and prices fixed in said contracts, if, in the judgment of said state auditor, the same shall be necessary to a complete audit, but the report shall constitute a factual report of existing conditions, and, to the fullest extent possible, all estimates, forecasts, and probabilities shall be eliminated therefrom. Copies of such audit report upon completion shall be filed with the industrial commission, the manager of the mill and elevator, with the state auditor, and a consolidated balance sheet and operating statement shall be made public.

§ 86. **Amendment.)** Section 54-2119 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2119. Board of Administration to Furnish Supplies for Executive Mansion and Capitol; to Furnish Light and Fuel for State Offices.) The board shall, through the department of accounts and purchases, provide all necessary fuel and light for the state offices as well as all necessary furniture, fuel, lights, express, freight, drayage, and all other necessary supplies for the executive mansion and the public grounds and parks connected therewith, and shall make all necessary repairs upon the capitol building and executive mansion.

§ 87. **Amendment.)** Section 54-2306 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2306. Contingent Fund.) The board may permit a contingent fund, not to exceed, in any institution under its control, ten thousand dollars, to remain in the hands of the managing officer of such institution. Expenditures may be made from the contingent fund in case of actual emergency requiring immediate action to prevent loss or danger to the institution or the inmates thereof. A full, minute, and itemized statement of every expenditure made during the month from such fund shall be submitted by the proper officer of the institution to the board, under such rules and regulations as may be established by the board. If necessary, the board shall make proper requisition upon the department of accounts and purchases for a warrant to be signed by the state auditor on the state treasurer to secure the contingent fund for each institution.

§ 88. **Amendment.)** Section 54-2330 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2330. Estimate of Expenditures of Institutions Presented to Board and Department of Accounts and Purchases; Revision.) At the times and in the manner provided by the board, the superintendent, warden, or other officers designated by the board, shall cause to be prepared triplicate estimates of all expenditures required for the institution. Two of the said triplicate estimates shall be sent to the office of the board and the third shall be kept by the superintendent, warden, or other officer. The board may revise the estimates for supplies or other expenditures, and shall certify that it has carefully examined the same and that the articles contained in such estimates as approved, or revised by it, are, to its best knowledge and belief, actually required for the use of the institution. An approved copy containing any revisions of the esti-

mate by the board shall be forwarded by the board to the department of accounts and purchases which shall contract for the required purchases.

§ 89. **Amendment.)** Section 54-2331 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2331. Department of Accounts and Purchases to Advertise for Bids for Supplies: State Firm Given Preference.) The department of accounts and purchases, after estimates of all expenditures have been certified and revised by the board of administration as provided in section 54-2330, shall advertise for bids for such supplies and shall require samples in every possible case and in every case shall require the supplies purchased to be equal in value to the sample submitted by the successful bidder. Where samples are submitted and bids are the same, the firm in the state so bidding shall have the preference.

§ 90. **Amendment.)** Section 54-2333 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2333. Contract for Supplies Sent to Institution.) When the estimates for supplies for the institutions under the control of the board have been certified and revised by the board and bids for the supplies enumerated and described therein have been received and contracts for furnishing the supplies have been let by the department of accounts and purchases, a copy of such revised estimates and the contract for furnishing the supplies enumerated and described in such revised estimates, duly certified, shall be sent to the institution and another copy shall be sent to the board of administration.

§ 91. **Amendment.)** Section 54-2334 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2334. Department of Accounts and Purchases May Purchase Supplies on Open Market.) Whenever in the judgment of the department of accounts and purchases the interests of the state can best be served thereby, it may purchase in the open market such supplies as are necessary.

§ 92. **Amendment.)** Section 54-2335 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2335. Purchase of Supplies by Officer of Institution.) Contracts may be entered into under the direction of the board of administration and the department of accounts and pur-

chases by the proper officers of one or more of the institutions under the control of the board for staples and other articles of supplies as may be found feasible by the board and the department of accounts and purchases for the institutions to purchase in bulk for use or consumption for periods longer than thirty days. Such contracts, however, shall not be made except in conformity with the provisions of this chapter relating to estimates. If thought advisable, such contracts may be executed by the representatives of one institution, who may be designated by the board to act for other institutions.

§ 93. Amendment.) Section 54-2336 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2336. Bill Presented to Institution: Form of: Thirty Days Allowed to Pay for Supplies.) The supplies purchased for the institutions under the control of the board shall be purchased so as to permit at least thirty days' time to pay therefor. The officer of the institution designated by the board shall require itemized bills to be rendered by the person who furnishes supplies, in duplicate, for all purchases whether made upon contract or otherwise, which shall be in the form prescribed by the department of accounts and purchases and certified as required for other claims against the state.

§ 94. Amendment.) Section 54-2337 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2337. Department of Accounts and Purchases to Make Rules for Purchase of Supplies; Jobbers to File Address With Department or Institution.) The department of accounts and purchases shall make specific rules and regulations respecting the manner in which supplies shall be purchased and contracts made for the several institutions so as to insure the competition and publicity necessary to secure the economical management of each institution. Jobbers or others desirous of selling supplies to an institution, by filing with the chief executive officer of such institution, or with the department of accounts and purchases, a memorandum showing their address and business, shall be afforded an opportunity to compete for the furnishing of the supplies under such limitations and rules as the department of accounts and purchases may prescribe.

§ 95. Amendment.) Section 54-2338 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2338. Supplies of Institutions: Duty of Officers.) The officer of each institution who is designated by the board to

have charge of and to be accountable for all the supplies and stores of the institution shall be charged therewith at their invoice value, and shall:

1. Direct all purchases of such institution as may be ordered by the department of accounts and purchases under the estimates as provided in section 54-2330, in conjunction with the chief executive officer of each institution;
2. Issue all the supplies upon requisition approved by the superintendent or other officer designated by the board. The requisition shall be his voucher therefor;
3. Examine and register all goods delivered, according to their amount and quality, and if found to correspond with the samples and in good order and correct in charge, he shall certify the bills; and
4. Make a consolidated report of all purchases to the department of accounts and purchases and the board of administration and all other transactions of his department to the board at the close of the biennial period.

§ 96. Amendment.) Section 54-2340 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2340. Monthly Statement of Institutional Expenditures and Pay Roll to Board of Administration.) An officer designated by the board for each institution under its control shall prepare three monthly statements showing first the pay roll, second the expenditures of every kind during the preceding month, and third the purchases of every kind during the preceding month. Such statement shall be signed by the officer, approved by the chief executive officer of the institution, and filed with the board on a date fixed by the board for the examination and audit of the board. The statement of purchases for the preceding month shall be filed with the department of accounts and purchases. Attached thereto shall be the affidavit of the officer stating that the services therein specified were rendered and that the goods and other articles therein specified were purchased and received by him or under his direction at the institution and were purchased at a fair cash market price on credit not exceeding thirty days, that neither he nor any person in his behalf had any pecuniary or other interest in the purchases made, that he did not receive any pecuniary or other benefit therefrom, directly or indirectly, by commission, percentage, deductions, or in any other manner whatever, and that the articles contained in such bill conformed in all respects to the invoiced goods received and ordered by him or the samples from which the goods were purchased, both in quality and quantity. Such monthly statement shall be accompanied by the original invoices of all institu-

tional purchases and a complete itemized statement of each institutional expenditure. If any invoice or statement, or any part thereof, is found objectionable, the board or department of accounts and purchases, as the case may be, shall endorse its disapproval thereon with its reasons therefor, and shall return it to the management of the institution, and when the matter disapproved of is corrected, the statement and invoice shall be returned to the board or department of accounts and purchases.

§ 97. **Amendment.)** Section 54-2341 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2341. Audit of Monthly Statements of Expenditures and Pay Roll; Abstracts of Statement; Payment.) When the monthly statement of expenditures and the pay roll of an institution have been audited by the board and found correct, the secretary of the board, under the seal of the board, shall prepare an abstract, in duplicate, showing the name, residence, and the amount due each claimant, and the institution and the fund thereof on account of which the payment shall be made. He shall deliver one copy thereof to the department of accounts and purchases and the other copy shall be retained in the office of the board. The department of accounts and purchases, upon receipt of the certified abstract, after approval by the auditing board, shall issue a warrant or warrants to be signed by the state auditor for the amount or amounts thereof and shall deliver the same to the board for delivery to the proper officer of the institution, to be paid out in conformity with such rules as the board may prescribe.

§ 98. **Amendment.)** Section 54-2614 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2614. Costs of Printing; Paid by State.) All liabilities incurred for printing, postage, and transmission of returns under the provisions of this chapter, shall be paid out of the state treasury on warrant issued by department of accounts and purchases and signed by the state auditor, and shall be charged to such appropriation therefor as may have been made by the legislative assembly.

§ 99. **Amendment.)** Section 54-2703 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2703. County Auditors to Furnish Department of Accounts and Purchases With Abstract of Tax List.) The department of accounts and purchases shall require each county

auditor to furnish him with an abstract of the tax lists of his county when the same is completed, on such blanks as he shall prescribe.

§ 100. Amendment.) Section 54-2704 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2704. County Treasurers to Furnish Department of Accounts and Purchases Monthly Statements of Taxes Collected.)

The department of accounts and purchases shall require each county treasurer to furnish him with a statement, attested by the county auditor, on the fifteenth day of each month, showing the amount of state taxes collected during the preceding calendar month. The October statement shall be an abstract of the total receipts by the county treasurer for the preceding year.

§ 101. Amendment.) Section 54-2705 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2705. Department of Accounts and Purchases to Deliver to State Treasurer Order on County Treasurer for Taxes Collected.)

The department of accounts and purchases immediately after receiving the statement provided for in section 54-2704, shall draw and deliver to the state treasurer an order on each county treasurer for the amount certified as collected for the state, and shall 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.

§ 102. Amendment.) Section 54-2706 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2706. State Treasurer to Notify County Treasurer of Amount Due State for Taxes Collected; How State Paid.)

The state treasurer shall notify each county treasurer of the amount of the draft or order given to him by the department of accounts and purchases. The state treasurer shall designate the manner in which the money shall be forwarded to him. Upon receipt of the money he 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.

§ 103. Amendment.) Section 54-2707 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2707. Apportionment of Moneys Belonging to Counties; How Made.) The apportionment of all moneys paid into the state treasury, any part of which is required by law to be paid to the several counties or to political subdivisions, shall be made by the department of accounts and purchases and state treasurer. The department of accounts and purchases and state treasurer shall keep an account with each county or political subdivision, crediting it with all such apportionments and charging it with all sums paid to it. The department of accounts and purchases shall draw an order on the state treasurer for the amount so credited, and shall forward the same to the county treasurer of such county or the clerk or auditor of such political subdivision, and at the same time shall send a written notice to the county auditor or the clerk or auditor of the political subdivision stating the amount so apportioned.

§ 104. Amendment.) Section 54-2708 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2708. How Moneys Paid From State Treasury; Warrants; When Not Necessary.) Except as otherwise provided, moneys shall be paid from the state treasury only upon the warrant or order prepared by the department of accounts and purchases drawn on the state treasurer. The state examiner shall recommend a form for order and warrant check of the state government which shall conform, so far as consistent with statutory requirements, to approved banking practice in order to facilitate handling of such instruments by banks and other depositories. When such order and warrant check is signed by the state auditor the state treasurer shall accept such order or warrant with his signature, making such order and warrant check negotiable. No warrant upon the treasurer shall be delivered or mailed to the payee or his agent or representative until such warrant has been signed by the treasurer and entered on the treasurer's books as a check drawn on a bank depository. Each warrant shall specify upon what fund or from what apportionment it is to be paid. The state treasurer may redeem outstanding bonds or pay interest on bonds when due without the warrant of the department of accounts and purchases, retaining such bond or interest coupon as his voucher for such payment until the next succeeding settlement.

§ 105. Amendment.) Section 54-2709 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2709. Department of Accounts and Purchases to Cancel Unexpended Appropriations; When They May Continue.) The

department of accounts and purchases, at the close of each biennial period, shall 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 became available under the law. The governor, secretary of state, and attorney general may continue such appropriations or balances in force temporarily upon recommendation of the department of accounts and purchases.

§ 106. Amendment.) Section 54-2711 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-2711. Appropriation: Record Kept by Department of Accounts and Purchases and Treasurer; Duties and Limitations of Department of Accounts and Purchases and Treasurer as to Appropriation.) The department of accounts and purchases and state treasurer each shall keep a record in his office showing:

1. The total amount appropriated for maintenance for each state officer or agency, and of each separate item thereof;
2. The amount equal to seventy-five and twenty-five percent of the total appropriated and each separate item thereof; and
3. The amount disbursed and the balance on hand.

The department of accounts and purchases shall not issue any warrant during the first eighteen months of each biennium in excess of the seventy-five percent of any item appropriated for maintenance of any state official or state agency in the executive branch of government nor shall the state treasurer pay such warrant. The duties and limitations imposed upon the department of accounts and purchases and state treasurer shall apply only to the total amount appropriated for the biennium but not to separate items appropriated for maintenance for all institutions under the jurisdiction and supervision of the board of administration and the state board of higher education. Each board shall keep a record showing the amount, equal to seventy-five and twenty-five percent, respectively, of the total amount and of each separate item appropriated for maintenance for all such institutions under its control and shall be responsible for the enforcement of the restrictions upon the disbursement of all moneys appropriated to such institutions for maintenance purposes.

§ 107. Amendment.) Section 54-2714 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

***54-2714. Cancellation of Outstanding Warrants.)** The department of accounts and purchases, at the beginning of each fiscal year, shall certify to the state treasurer each warrant more than five years old which remains outstanding and unpaid, and shall show the number and amount thereof, and the fund on which it was drawn. Upon receipt of the certificate, the state treasurer shall issue his receipt for the amount of the outstanding warrants and shall credit such amount to the canceled warrant fund. Upon receipt of the said state treasurer's receipt, the department of accounts and purchases shall charge the state treasurer with the amount of each warrant described in said certificate and shall cancel the same on its records.

§ 108. Amendment.) Section 54-2715 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

****54-2715. Procedure When Canceled Warrant Presented for Payment.)** If any canceled warrant subsequently should be presented for payment, the holder thereof shall execute a voucher for the amount, to which shall be attached the original warrant, or other satisfactory evidence of ownership of the warrant. The voucher when approved by the department of accounts and purchases and the state auditing board shall be paid by a warrant drawn on the canceled warrant fund by the department of accounts and purchases and signed by the state auditor.

§ 109. Amendment.) Section 54-27151 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-27151. State Treasurer's Checks: Cancellation: Deposit to General Fund.) The state treasurer, at the beginning of each fiscal year, shall prepare a list of the checks drawn on various depositories which are more than six years old which remain outstanding and unpaid and shall show the number, date, payee (with address of payee if available), amount, bank on which drawn and fund against which said check was drawn. A copy of such list shall then be used as an authority for writing a receipt of the total of such check or checks and shall credit such amount to the general fund. One copy of such receipt with list of checks affected shall be provided to the department of accounts and purchases.

§ 110. Amendment.) Section 54-27154 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

***Note:** Section 54-2714 was also amended by chapter 214, section 7.

****Note:** Section 54-2715 was also amended by chapter 214, section 8.

54-27154. Subsequent Payment.) In the event such check or checks is at any subsequent time presented for payment, the holder thereof shall execute a voucher for the amount, to which shall be attached the original check or other satisfactory evidence of ownership of such check. The voucher when approved by the state auditing board shall be paid by a warrant issued by the department of accounts and purchases signed by the state auditor and drawn on the general fund.

§ 111. Amendment.) Section 54-3016 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

54-3016. Payment of Interest or Principal on Bonds at Maturity; Where Made; Report of; Made From Real Estate Bond Payment Fund.) The state treasurer shall pay interest on bonds issued under the provisions of this chapter upon presentation to him of the coupon for such interest when due. He shall redeem the bonds upon their maturity by paying the principal thereof. All such payments shall be made from the proper fund, without a warrant. Each payment so made, in addition to other accounting as provided by law, shall be reported to the Bank of North Dakota. The department of accounts and purchases for the state of North Dakota and the governor may designate a bank or trust company as the fiscal agent of the state in the city of New York at which or to whom bond principal or interest may be payable. Such agent shall act for the state in the making of such payments under such rules and regulations as shall be made by the department of accounts and purchases and the governor. All moneys in the funds, except an administration fee of one-half of one percent required to be paid to the Bank of North Dakota, are appropriated for the payment of interest and principal of the bonds. This appropriation shall not be repealed, and no provisions made in the chapter for the payment of the bonds and interest shall be discontinued until the debt evidenced by the bonds, both principal and interest, shall have been paid.

§ 112. Amendment.) Section 55-0104 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

55-0104. Contributions for Relics or Sites Deposited With State Treasurer.) The money contributed for the purchase of historical relics or sites shall be placed in the hands of the state treasurer and shall be paid out for such purpose only on warrant of the department of accounts and purchases signed by the state auditor when approved by the board of directors of the state historical society or a majority of its members.

§ 113. Amendment.) Section 55-0107 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

55-0107. Claims Incurred by Society; How Paid.) All bills or claims against the state, arising by reason of expenditures authorized by the society for the purposes provided by law, shall be processed by the department of accounts and purchases and shall be examined and audited by the state auditing board in the same manner as other claims are examined, audited, and allowed or rejected.

§ 114. Amendment.) Section 57-3724 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

57-3724. Collections of Tax; Refunds.) The county treasurer in the county where the probate is had shall collect the tax levied under this chapter, and shall certify the same to the county auditor at the end of each calendar month. He shall pay over to the state treasurer thirty-five percent of such tax, and shall retain sixty-five percent thereof, which he shall deposit to the credit of the general fund of the county. In all cases wherein no county court has jurisdiction, the amount of the tax shall be determined and collected by the tax commissioner, and the state treasurer shall receive the amount collected from the tax commissioner, deposit thirty-five percent of the amount received to the credit of the general fund of the state and apportion the remaining sixty-five percent thereof to the respective county treasurers of the counties in which is located the property base of such tax, each of whom shall deposit the sum so received by him to the general fund of his county. No executor, administrator, or trustee shall be entitled to a final discharge in an estate in settlement of which taxes are due, unless he shall produce a receipt showing the payment of such tax. In case an overpayment of such tax has been made, such overpayment shall be repaid out of any estate tax funds in the hands of the county treasurer, upon an order of the county court approved by the tax commissioner. The county treasurer shall thereupon present and file with the state treasurer a verified claim for thirty-five percent of such overpayment of estate taxes accompanied by a certified copy of the order of the county court for such refund and the approval of the state tax commissioner and a copy of the receipt of such refund by the person or persons to whom such refund was paid. The state treasurer shall present such verified claim to the department of accounts and purchases and the same shall be paid upon approval by the state auditing board.

In any case where the state tax commissioner has collected the entire estate tax, a refund of the whole overpayment shall

be made by the state treasurer upon receipt of a verified claim by the party making such overpayment accompanied by a certified copy of the order of refund made by the state tax commissioner. The state treasurer thereupon shall file a certified copy of such order with the county treasurer and the county treasurer shall remit to the state treasurer the county's proportionate liability of such refund.

§ 115. Amendment.) Section 57-4508 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

57-4508. Consolidated Tax Account.) The department of accounts and purchases may carry on the records of its office an account called the consolidated tax account with each county of the state, in which shall be listed, in appropriate columns, the taxes due the state for the years in which there are unpaid taxes five years old or older. All taxes collected by the counties for the years included in such consolidated tax accounts shall be reported as collections for such accounts and shall be credited to the general fund of the state.

§ 116. Amendment.) Section 61-0213 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

61-0213. Employment of Assistants, Fixing Compensation; Claims for Compensation and Expenses.) The commission may hire and employ all necessary aid, help, and assistants, including members of all the professions, for the efficient performance of its powers and duties, and shall fix their compensation and allowances for their actual expenses. In so doing, the commission shall be guided by the compensation and allowance for expenses permitted and paid by the federal government for the performance of similar services by federal employees and agencies. All claims for compensation and expenses made by the members, agents, and employees of the commission must be itemized as required by the laws of this state and must be presented to the department of purchases and accounts and allowed by the state auditing board for payment.

§ 117. Repeal.) Chapter 54-22 and sections 46-0103, 54-1005, 54-1006, 54-1007, 54-1008, 54-1009, 54-1011, 54-2115, 54-2116, 54-2332, and 65-0210 of the North Dakota Revised Code of 1943 and sections 6-0121, 54-1512, 54-1513, 54-1514 and 54-27152 of the 1957 Supplement to the North Dakota Revised Code of 1943 are hereby repealed.

§ 118. Effective Date.) The provisions of this Act shall become effective July 1, 1961, except that all provisions of this Act relating to purchases, printing, the printing commission,

and state printer and the repeal of chapter 54-22 of the North Dakota Revised Code of 1943 shall be effective July 1, 1960.

Approved March 21, 1959.

CHAPTER 373

S. B. No. 48

(Gefreh, Longmire, Luick,
(Meidinger, Vendsel, Wartner)
(From LRC Study)

TRANSFER OF PART OF STATE AUDITOR'S FUNCTIONS

AN ACT

To amend and reenact sections 19-0108, 25-0810, 25-0813, 25-0814, 25-0816, 25-0817, 25-0819, 25-0820, and 25-0821 of the North Dakota Revised Code of 1943, and sections 15-2102, 25-0811, 25-0815 of the 1957 Supplement to the North Dakota Revised Code of 1943, relating to the transfer of a part of the functions of the state auditor to the department of accounts and purchases, and to repeal chapter 54-13 of the North Dakota Revised Code of 1943 and chapter 54-13 of the 1957 Supplement to the North Dakota Revised Code of 1943, relating to the state board of auditors.

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

§ 1. Amendment.) Section 19-0108 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

19-0108. Expenses; How Paid.) Vouchers for all salaries and expenses incurred by the director, assistant director, and employees of the department in performing their respective duties, when approved by the commission, shall be forwarded to the state auditing board monthly for audit and approval. When the vouchers are audited and approved by such board, they shall be certified to the department of accounts and purchases, which shall prepare, and the state auditor shall sign, warrants upon the state treasurer for the salaries and expenses specifying that the warrants are to be paid from the general fund out of appropriations made for the department by the legislative assembly. The state treasurer shall pay the expenses in accordance with such direction.

§ 2. Amendment.) Section 25-0810 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0810. Superintendents to Certify Charges for Institutional Care to Department of Accounts and Purchases.) On

the first day of January, April, July, and October of each year, the superintendents of the state hospital, of the state school, and of the state sanatorium, shall certify to the department of accounts and purchases all amounts not previously certified due their respective institutions from the various counties for the maintenance of county patients or pupils, as the case may be, and the amounts due from the state for the maintenance of patients or pupils who are charges of the state at large.

§ 3. Amendment.) Section 25-0816 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0816. Department of Accounts and Purchases to Draw on Counties for Amounts Due for Institutional Care.) After the moneys collected through the stamp tax on liquors and through the wholesale liquor transaction tax have been allocated and credited to the several counties as provided in this chapter, the department of accounts and purchases shall draw its draft upon the county treasurer of each county for the amount due from such county for institutional care. Such draft shall show the total amount charged for the quarter to such county for the care of patients or pupils in the institution, the amount credited to such county from the collection of liquor taxes, and the balance due from the county on the draft. The county treasurer and the county auditor shall remit to the state treasurer for the amount specified in the department of accounts and purchases' draft as the amount due from the county for the quarter. If there is included as a part of the amount for which the draft is drawn any charge for any patient or pupil who has been or shall be declared by proper resolution of the board of county commissioners not to be a charge against the county, the amount of such disputed claim may be deducted in making remittance for the draft, and the claim shall be determined, adjusted, and paid thereafter in accordance with the provisions of this chapter. When a draft has been paid in full, it shall be stamped "paid" by the state treasurer and mailed to the county treasurer.

§ 4. Amendment.) Section 25-0817 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0817. Procedure When County Has Not Sufficient Funds to Pay Draft.) If moneys on hand in the county treasury are insufficient to remit the amount of the draft drawn by the department of accounts and purchases to the state treasurer, by a county treasurer's check, the county auditor shall issue immediately a registered warrant payable to the state treasurer for the amount of the department of accounts and purchases' draft. In such case, the state treasurer shall not issue

his regular receipt for the registered warrant accepted in payment of the charges represented by the draft but may stamp on the face of the draft "Payment of this draft accepted by registered county warrant No..... Regular receipt will be issued when this warrant is redeemed".

§ 5. **Amendment.)** Section 25-0821 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0821. Penalty Remitted When; Settlement of Disputed Charges.) The state treasurer may remit any penalty for non-payment of county care charges when he is satisfied that the same has been charged improperly or that such penalty resulted from the negligence or error of any officer required to do any duty relative to the collection of such county care charges. The department of accounts and purchases, with the approval of the governor, the attorney general, and the state treasurer, may make a compromise settlement with a county in case of any dispute arising over improper charges.

§ 6. **Amendment.)** Section 15-2102 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

15-2102. Salary and Traveling Expenses.) The superintendent of public instruction shall receive an annual salary of seventy-two hundred dollars. He shall be allowed in addition thereto his necessary and actual expenses incurred in the discharge of his official duties, such expenses to be paid monthly on a warrant prepared by the department of accounts and purchases and signed by the state auditor, upon the filing of an itemized and verified statement of expenses.

§ 7. **Amendment.)** Section 25-0811 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0811. Institutional Support Funds.) There shall be maintained in the offices of the state treasurer and of the department of accounts and purchases special revolving funds known as:

1. The "charitable institutions revolving fund";
2. The "institutional support fund, state hospital";
3. The "institutional support fund, Grafton state school";
and
4. The "institutional support fund, tubercular".

§ 8. **Amendment.)** Section 25-0813 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0813. Appropriation to and Expenditure From Institutional Funds.) There are appropriated to the board all moneys collected and covered into the charitable institutions revolving fund under the provisions of this chapter during each biennium to pay the expenses of maintenance and operation of the state hospital, the state school, and the state sanatorium. Expenditures from the institutional support fund, insane, from the institutional support fund, Grafton state school, and from the institutional support fund, tubercular, shall be made by warrants prepared by the department of accounts and purchases and signed by the state auditor by similar authority and in the manner in which expenditures are made from other institutional funds.

§ 9. Amendment.) Section 25-0814 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0814. State Treasurer to Certify Credits to Charitable Institutions Revolving Fund to the Board and to the Department of Accounts and Purchases Quarterly.) The state treasurer, on March first, June first, September first, and December first, in each year, shall certify to the board the amount credited during the quarter to the charitable institutions revolving fund and available on the date of the certificate for distribution to the institutional support funds. A copy of each such certificate shall be delivered to the department of accounts and purchases.

§ 10. Amendment.) Section 25-0815 of the 1957 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0815. Allocation of Moneys in the Charitable Institutions Revolving Fund to Various Institutions; Basis for Allocation.) The board, on or before March thirty-first, June thirtieth, September thirtieth, and December thirty-first, in each year, shall certify to the state treasurer, to the department of accounts and purchases, and to the superintendent of the state hospital, the superintendent of the state school, and the superintendent of the state sanatorium the amount to be placed to the credit of the institutional support fund, state hospital, the institutional support fund, Grafton state school, and the institutional support fund, state sanatorium, respectively. The board shall credit to each county the proportion that the total quarterly charges against said county for the care of patients or pupils in the state hospital, in the state school, and in the state sanatorium bear to the total quarterly charges against all counties for the care of patients or pupils in such institutions, respectively, and shall allocate to each of the institu-

tional support funds the portion of the amounts so credited to the counties to which each such institution is entitled.

§ 11. **Amendment.)** Section 25-0819 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0819. Collections From Counties To Be Placed in Institutional Support Funds.) The state treasurer and the department of accounts and purchases shall credit to the institutional support fund of each institution mentioned in this chapter the full amount of all collections from counties for care in such institution.

§ 12. **Amendment.)** Section 25-0820 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

25-0820. Credit on Charges for State at Large Patients and Pupils.) The department of accounts and purchases quarterly shall certify to the state treasurer the amount due from the state to the state hospital, the state school, and the state sanatorium, respectively, for the care of patients or pupils in each such institution who are charges of the state at large, and the amounts so certified shall be credited by the treasurer to the institutional support funds out of the amounts appropriated by the legislative assembly for such purposes.

§ 13. **Repeal.)** Chapter 54-13 of the North Dakota Revised Code of 1943 and chapter 54-13 of the 1957 Supplement to the North Dakota Revised Code of 1943 are hereby repealed.

§ 14. **Effective Date.)** The provisions of this Act shall become effective July 1, 1961.

Approved March 21, 1959.