

Restriction applies only to appropriation

Section 2. Nothing in this Act shall be construed to prevent an incorporated town, city or incorporated school district from expending an amount in excess of ten per cent. (10 per cent.) of the expense of maintenance within the meaning of this Act for repairs, alterations or other improvements of buildings or other real estate. However, such additional expenses shall not be considered within the provisions of this Act.

School Board to submit estimates of expenditures —when

Section 3. The school board of each incorporated town, city or incorporated school district shall annually before the first day of July submit to the Commissioner of Education a detailed statement of proposed expenditures for the maintenance of the schools of such incorporated town, city or incorporated school district during the following school year. Said detailed statement shall be submitted in duplicate and shall set forth the salaries of teachers in each grade and of janitors or other employees of the school district, and proposed expenditures for fuel, light, water, school books and supplies, janitor's supplies, manual training, domestic science, library, repairs and for miscellaneous purposes. The Commissioner of Education shall approve for Territorial refund such parts of the proposed expenditures as come within the purview of this Act, or as seem to be reasonable and necessary, and shall return the duplicate copy of the said detailed statement to the school board submitting the same. No refund of Territorial moneys shall be made to any school board for expenditures not previously approved by the Commissioner of Education; Provided, that items which it is not possible to include in the annual budget of expenditures may be submitted at a later date.

Duties of Commissioner of Education as to estimates

Section 4. No expenditures for the following purposes shall be considered as expenditures for maintenance within the meaning of this Act: What expenditures not to be allowed for maintenance

- (a) Levying and collecting taxes.
- (b) Conducting regular or special school elections.
- (c) Providing or furnishing living quarters for teachers or janitors.
- (d) Taxes paid upon real estate used by the schools.
- (e) Prizes given to pupils.
- (f) Other expenditures which the Territorial Board of Education may, by regulation, class as not being proper expenditures for maintenance.

Section 5. The school board of each incorporated town, city or incorporated school district, shall, at the expiration of every three school months, after the beginning of the school term, and at the close of the school term, for such fraction of three months as remains, prepare in duplicate an accurate detailed account of the expenses of maintenance of the public schools for such three months period or fraction thereof. Said account shall be accompanied by vouchers receipted by the payee and showing for what purpose each expenditure has been made, and said account shall be verified by the treasurer of said board, and certified as to correctness by a majority of the school board. The original of such account, with accompanying vouchers, shall be forwarded to the Commissioner of Education, and the duplicate with vouchers retained by the Treasurer of the school board. School Board to make quarterly statements

Section 6. Upon receipt of the detailed expense account with accompanying vouchers, the Commissioner of Education shall approve the same, or so much thereof as appears to be for expenditures within the purpose and scope of this Act, and thereupon transmit the same to be paid by the proper authority Commissioner of Education to approve accounts