

premiums charged for such insurance, the aggregate amount of return premiums paid to the insured, the amount of the net premiums, and such other facts and information as the Commissioner may prescribe and require.

(Filing fee.) The Insurance Commissioner shall charge for the filing of the aforesaid verified statement in his office a fee equal to one-half of one percentum on all premiums collected or contracted for during the preceding calendar year as shown on said statement, after deducting from the gross amount thereof the amounts paid to policyholders as return premiums, which fee shall not be less than \$50.00 and shall be paid at the

time of the filing of said verified statement with the Commissioner and shall be deposited with the Treasurer of the Territory in the general fund.

(Tax on premiums.) The agent or broker making such statement shall pay to the Insurance Commissioner the taxes which are hereby levied upon said business, namely; a tax of 3% on all premiums collected or contracted for, as and at the time and in the manner provided for the payment of tax under Chapter 22, Session Laws of the Territory of Alaska, 1937.

**Sec. 3. Effective Date.** The rate of tax provided in this Act shall apply to the year commencing January 1, 1957, and to all ensuing years.

Approved April 6, 1957

## CHAPTER 186

### AN ACT

**Relating to public finance and creating a Board of Review; correcting and supplementing certain provisions of Ch. 82, SLA 1955 dealing with financial reports, uniform budgeting, uniform accounting, uniform purchasing, and the Legislative post audit; amending Arts. I, II, III, IV, V, VII, and VIII of Ch. 82, SLA 1955; amending Sec. 12-2-1, ACLA 1949; amending subsection (a) and (b) of Sec. 7-1-6, ACLA 1949, as subsection (a) was amended by Ch. 50 SLA 1949 and as subsection (b) was repealed and re-enacted by Ch. 133, SLA 1951, and as repealed and re-enacted by Ch. 24, SLA 1953; amending subsections (c), (d) and (e) of Section 7-1-6 ACLA 1949, as amended; repealing Sec. 10 (b) of Art. I, Ch. 82 SLA 1955; repealing subsection (3) of Sec. 3, Art. IV, Ch. 82 SLA 1955; repealing Sec. 2 and Sec. 3 of Art. VII, Ch. 82 SLA 1955; repealing subsections (f) and (g) of Sec. 7-1-6 ACLA 1949 as amended; and declaring an emergency.**

(C. S. for H. B. 6)

**Be it enacted by the Legislature of the Territory of Alaska:**

Art. I of Ch. 82, SLA 1955, is hereby amended to read as follows:

Section 1. Subsection (2) of Sec. 3,

(2) "Territorial Agencies",

"Territorial Agency", "Agencies", "Agency", "Departments", or like terms mean all departments, offices, institutions, boards, commissions, bureaus, divisions, or other administrative units forming the Territorial Government of Alaska. For purposes of this Act, the Alaska Pioneers' Home shall be deemed a "Territorial Agency".

Sec. 2. Sec. 3 of Article I of Ch. 82, SLA 1955, is hereby amended by adding a new subsection (6) thereto to read as follows:

(6) "Board of Review" means an ex-officio Board consisting of the Governor, Attorney General, the Treasurer, the Director of Finance and the Legislative Auditor. The powers and authorities of said board are hereby expanded to include the additional duties imposed by this Act.

Sec. 3. Sec. 11 of Article I of Ch. 82, SLA 1955, is hereby amended to read as follows:

Sec. 11. The Director shall require the submission of financial reports and statements by Territorial agencies in such form and at such times as may be deemed necessary for the proper administration of this Act. All Territorial agencies heretofore required to submit reports to the Governor and the Legislature shall, at least sixty days prior to the convening of the Legislature submit such reports to the Director, together with a short, narrative summary thereof, not to exceed 1,000 words. On or before the tenth day after the convening of the Legislature in regular session, the Director shall submit a consolidated report to the Legislature, which report shall be in lieu of all other reports hereto-

fore required by law to be submitted to the Legislature. The consolidated report shall, among other things, contain a report of the financial transactions of the preceding two fiscal years and the financial condition of the Territory as of the end of each such fiscal year; and said report shall contain such comments and supplementary data as are deemed necessary by the Director.

Sec. 4. Subsection (6) of Sec. 2, Article II of Ch. 82, SLA 1955, is hereby amended to read as follows:

(6) Have the management, care and custody of all buildings of the Territory, except: (a) those buildings under the care of officers of the University of Alaska, the Commissioner of Education, the Board of Trustees of the Pioneers' Home; and (b) those health centers administered by the Alaska Department of Health; and (c) those Alaska National Guard armories and other facilities under the administrative control of the Territorial Military Department.

Sec. 5. Article III of Ch. 82, SLA 1955, is hereby amended to read as follows:

### Article III

#### Uniform Accounting

Section 1. **General Powers.** There is hereby created the division of accounts and purchases within the Department of Finance. The administrative head of the division shall be the Controller appointed as provided in Section 5 of Article I of this Act. In general, but not by way of limitation, and subject to other laws not inconsistent herewith, the Controller shall have the powers

and duties prescribed in this Article.

**Section 2. Accounting System.** The Controller shall maintain centralized accounting records which shall include the general and controlling accounts of the Territory. The Territorial agencies shall prepare and transmit such documents as shall be prescribed by the Director and shall submit such reports and statements as may be required in order to carry out the provisions of this Act. Statistical or cost accounts related to the control accounts may be maintained by the Controller or by the agency as may be determined by the Board of Review as herein defined, after consultation with the Director and the head of the agency concerned. In no event shall duplicate accounting records be maintained in the Territorial agencies and the Department of Finance after a transitional period, except in the office of the Treasurer directed by the Board of Review. Duplication of accounting functions shall be discontinued according to a schedule issued by the Board of Review after consultation with the Director and the head of the agency concerned reasonably in advance of the applicable effective dates of said schedule.

Accounting machines not otherwise needed by the agencies as determined by the Director, and which can be utilized by the Department of Finance shall be transferred to the Department of Finance on written direction of the Board of Review after consultation with the Director and the head of the agency concerned, in lieu of the purchase of new machines.

Records of the agencies necessary to the continuity of the accounting function shall be transferred to the Department of Finance at such time as the Department of Finance assumes the accounting function.

The calculable savings to the agencies resulting from the transfer of accounting functions to the Department of Finance shall be impounded by the Director and be covered into the General Fund as part of the unappropriated balance. Such calculable savings shall then serve in effect to offset those General Fund appropriations made to the Department of Finance for purposes of performing centralized accounting, purchasing and related functions. Such calculable savings shall be determined by the Board of Review after consultation with the Director and the head of the agency concerned and shall be impounded from both General Fund appropriations and from monies from other funds available to the agencies involved in the transfer.

Provided, however, that the Board of Review after consultation with the Director and the head of the agency concerned may decide not to maintain all or any part of the accounting records for any agency if, but only if, the Board finds that to do so would result in an appreciable loss of Federal grant-in-aid funds to defray the administrative costs of maintaining such records.

**Section 3. Same: Funds and Accounts.** The accounting system shall be in accordance with accepted principles of governmental (fund) accounting and shall in-

clude both budgetary and property accounts.

The system shall provide records showing at all times by funds, accounts, and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the amounts available for expenditure, the total expenditures, the unliquidated obligations, actual balances on hand and the unencumbered balances of appropriations for each Territorial agency.

#### Section 4. **Property Records.**

The Controller shall direct the use of inventory records by all Territorial agencies to show all fixed and movable property of the Territory. The records shall be based on a physical inventory and shall be charged with all subsequent purchases and shall be reduced by all property traded in, condemned or otherwise disposed of. The accuracy of such property record shall be verified periodically by actual inspection of such property by the Controller, or by employees under supervision of the Controller. The Territorial agencies may be required to take physical inventory of such properties annually and at such other times as the Controller may direct.

**Section 5. Obligations: How Incurred and Paid.** No payment shall be made and no obligation shall be incurred against any fund unless the Controller shall first certify that his records disclose that there is a sufficient unencumbered balance available in such fund and that an appropriation or expenditure authorization has been made for the purpose for which it is intended to incur the obligation.

#### Section 6. **Pre-Audit of Claims.**

audit every receipt, account, bill, claim, refund, and demand on the funds in the Territorial Treasury arising from activities carried on by Territorial agencies. He shall ascertain whether or not the obligation has been incurred in accordance with laws and rules or regulations promulgated under authority of law, and that the amount is correct and is unpaid. The Controller shall not approve for payment any account, bill, claim, refund or demand on funds in the Territorial Treasury unless such claim is ordered by Act of the Legislature or was contracted against the Territory by a duly authorized officer or agent of the Territory in pursuance of law.

**Section 7. Pre-Audit of Receipts.** The Treasurer shall transmit to the Controller copies of all receipt documents showing all receipts received by the Treasurer. Such receipt documents shall be audited, examined, and the amounts thereof shall be entered in the proper accounts in the records of the Controller. The Director of Finance shall have power to make regulations to provide the system for providing current receipt documents.

**Section 8. Fiscal Reporting and Statistics.** The Controller shall:

(1) At least once each month and annually, prepare reports as of the close of the preceding month or fiscal year showing the financial condition of each fund as of the close of the respective periods and the transactions of each fund for such month or fiscal year.

(2) File with the Governor and with the Legislative Auditor on or before the fifteenth day of September, a report of the financial transactions of the preceding fiscal year.

as of the end of that year, with such comments and supplementary data as he may deem necessary. This report shall be printed for the information of the Legislature and the public.

(3) Compile statistics necessary for the budget and such other statistics as may be required by the Governor or Budget Director from time to time.

Section 9. Section 12-2-1, Alaska Compiled Laws Annotated, 1949 (being that section repealed by Section 48, Chapter 133, Session Laws of Alaska, 1951 and reenacted by Section 2, Chapter 24, Session Laws of Alaska, 1953) is hereby amended so as to read as follows:

Sec. 12-2-1. Territorial Monies: Accounting and Payment to Territorial Treasurer: Deposit in Proper Fund. Every office, board, commission or bureau authorized to collect or receive any fees, licenses, taxes or other money, and every office, commission or bureau of the United States, or other authorized agency, authorized to collect any fees, licenses, taxes or other money belonging to this Territory, shall account for and pay such fees, licenses, taxes or other money, less any fees he may be entitled to under existing law, to the Territorial Treasurer at least once each month; provided that money collected for the Territory shall be deposited by the collector in the nearest bank, to the account of the Treasurer of Alaska, when such collection and deposit procedure is directed by the Director of Finance.

Sec. 6. Subsection (5) of Sec. 1, Article IV of Ch. 82, SLA 1955 is hereby amended to read as follows:

(5) Fix standards of quality and quantity and develop standard specifications after consultation with the several Territorial agencies, and approve or determine final specifications.

Sec. 7. Subsection (8) of Sec. 1, Article IV of Ch. 82, SLA 1955 is hereby amended to read as follows:

(8) Prescribe standard forms for bids and contracts for construction, purchases of supplies, and other purposes, which bids and contracts may contain such provisions as the purchasing agent shall deem necessary; Provided, however, all contracts for construction shall require the filing of an acceptable performance bond and a penalty provision for failure to perform the contract according to the terms thereof.

Sec. 8. Subsection (1) of Sec. 3, Article IV of Ch. 82, SLA 1955, is hereby amended to read as follows:

(1) All contracts for construction and repairs, and all purchases of and contracts for supplies, materials, equipment, and contractual services shall be based on competitive bids, and awards shall be made to the lowest responsible bidder after advertising for bids as herein provided; and except that bids shall be awarded to an Alaskan bidder when the amount of the bid is not more than 5% higher than the lowest non-resident bidder; and except that competitive bids need not be required for contractual services where no competition exists; or sales involving fair trade items; or when, in the judgment of the Purchasing Agent, food, clothing, or medical supplies, or materials for use in laboratory and experimental stud-

ies may be purchased otherwise to the best advantage of the Territory, or where rates are fixed by law or ordinance; or for items traded in on like items; or for professional services.

Sec. 9. Subsection (2) of Sec. 3, Article IV of Ch. 82, SLA 1955, is hereby amended to read as follows:

(2) If the amount of the contractual services, purchase or sale is estimated to exceed One Thousand Dollars (\$1,000.00) sealed bids shall be solicited, when practicable, by publication in a newspaper calculated to reach prospective bidders and by posting notices in public places within the area where the work is to be performed or material furnished. In addition thereto the Purchasing Agent may also designate a trade journal for such publication. The Purchasing Agent shall also solicit such bids by sending notices by mail to all active prospective bidders known to him. All bids shall be sealed when received, and shall be opened in public at the hour stated in the notice. Provided, however, if found to be in the best interests of the Territory by the Board of Review, direct negotiation by the Purchasing Agent shall be authorized.

Sec. 10. Subsection (4) of Sec. 3, Article IV of Ch. 82, SLA 1955, is hereby amended to read as follows:

(4) All contractual services, purchases or sales where the known requirements are estimated to be less than approximately one thousand dollars (\$1,000.00) may be made either upon competitive bids in accordance with subsection (2) hereof or in the open market, in the discretion of the Purchasing

Agent; but, so far as practicable, shall be based on at least three competitive bids and recorded as provided in section 4 of this article. Small purchases of less than One Hundred Dollars (\$100.00) in the discretion of the Purchasing Agent may be made on the open market, and may be by cash payment from petty cash accounts set aside for that purpose. The Purchasing Agent shall determine the amount of such petty cash accounts needed by each of the several Territorial agencies, and shall inspect such accounts from time to time, but at least once each year, to determine that the total of petty cash plus amounts of receipts for unreplenished disbursements is equal to the fixed sum of cash set aside. Shortages in such petty cash accounts shall be a personal liability of the responsible head of the agency to whom such account has been set aside. The Purchasing Agent shall make all necessary rules and regulations governing use of and replenishment of such petty cash funds.

Sec. 11. Article IV of Ch. 82, SLA 1955, is hereby amended to include a Sec. 7 to read as follows:

**Sec. 7. Purchases Through General Services Administration.** Nothing in this Act shall prevent the Purchasing Agent from purchasing through the General Services Administration as provided by law.

Sec. 12. Sec. 1, Article V of Ch. 82, SLA 1955, is hereby amended to read as follows:

**Section 1. Legislative Intent.** It is the intent of this article to provide for the auditing of each agency of the Territorial Government for the purpose of furnish-

ing the Legislature with information vital to the discharge of its appropriation and legislative duties. It is hereby determined that adequate information is not available at each biennial session through which the members of the Legislature can determine the needs of the various agencies and departments of Territorial Government; and, that auditing of each agency will furnish necessary information. It is further determined that the sixty-day legislative session is not adequate time in which to audit each agency and that the size and scope of governmental activity has grown to such an extent in recent years that such auditing shall be a continuing process. It is further determined that the proper agency to provide for the impartial auditing is an agency directly responsible to the Legislature in order to be completely independent of the executive branch of Territorial Government. It is further determined that a budgetary review and inquiry into future anticipated revenues immediately prior to the convening of the Legislature will be beneficial and of great value to the members of both Houses. It is the intent of this article to provide the Legislature with adequate information by which to exercise its valid powers and no others.

Sec. 13. Sec. 2, Article V of Chapter 82, SLA 1955, is hereby amended to read as follows:

**Section 2. Legislative Audit Committee: Powers and Duties.** The President of the Senate, Speaker of the House, Chairman of the Senate Finance Committee, and Chairman of the Ways and Means Committee of the House

of Representatives, as such officers are elected at each regular session of the Alaska Legislature, and one member from the Senate and from the House who shall be appointed by the President of the Senate and Speaker of the House, respectively, are hereby constituted a Legislative Audit Committee, and the members thereof shall serve as committee members until the convening of the next regular session of the Legislature, or until their successors have been named and elected in such regular session. Whenever possible the membership shall include at least one member from each judicial division and at least two members from each of the two major political parties. In the event of a vacancy by a member of the Senate, the President of the Senate shall choose a successor. In the event of a vacancy by a member of the House, the Speaker of the House shall choose a successor. In the event of the resignation or death of the President of the Senate the remaining committee members from the Senate shall choose a successor. In the event of the resignation or death of the Speaker of the House the remaining committee members from the House shall choose a successor.

It shall be the duty of the Committee to study and examine expenditures by Territorial agencies and to gather information on anticipated revenues. The Committee shall have the power to organize and adopt rules for the conduct of its business and to do whatever else it may deem necessary or advisable to carry out the purpose of this article. The Committee shall specifically attend the hearings held by the Budget Director under Article II, Sec-

tion 4 of this Act, and make and recommend actions they deem necessary and proper to the Budget Director.

Sec. 14. Sec. 6, Article V of Ch. 82, SLA 1955, is hereby amended to read as follows:

**Sec. 6. Powers and Duties.** The Legislative Auditor shall have authority and it shall be his duty: (1) To perform an audit of all accounts, books and other financial records of the Territorial Government or any officer of the Territory, to include but not be limited to, every department, board, bureau, institution, commission, or agency, and to prepare a written report or reports of such audit or audits for presentation to the Legislative Audit Committee; (2) To examine and audit personally, or by his duly authorized assistants, all fiscal books, records and accounts of all custodians of public funds, and of all disbursing officers of the Territory, making independent verification of all assets, liabilities, revenues and expenditures of the Territory and agencies thereof now in existence or hereafter created. Nothing in this Act shall be so construed as to give the Legislative Auditor the authority to audit cities, school districts, or other political subdivisions of the Territory; (3) To specifically perform an audit of the Department of Finance once every biennium; (4) To cooperate with Territorial agencies by offering such advice and assistance as may be requested of the Legislative Auditor for the establishment or improvement of the accounting system used by the various agencies; (5) To require the aid and assistance of all executives and officials, auditors,

accountants, and other employees of each and every agency at all times in the inspection, examination and audit of any and all books, accounts and records of the several departments; (6) To have access at all times to all of the books, accounts, reports, confidential or otherwise, vouchers, or other records of information in any Territorial agency. Nothing in this section shall be construed as authorizing or permitting the publication of information now or hereafter prohibited by law.

Sec. 15. Sec. 7, Article V of Ch. 82, SLA 1955, is hereby amended to read as follows:

**Sec. 7. Reports.** Copies of each audit report approved by the Legislative Audit Committee shall, within five days after the convening of each regular session of the Legislature, be filed with the agency concerned, the Governor, and the Legislature. The Legislative Audit Committee shall file a biennial report with the Governor, and each member of the Legislature within five days after the convening of each regular session of the Legislature. Each biennial report shall contain, among other things, copies of, or the substance of reports to the various agencies, as well as a summary of recommendations made in regard thereto. All reports shall be open to public inspection after they have been filed with the Legislature as provided herein; Provided, however, that that portion of the audit containing recommendations, comments and any narrative statement is to be released only upon the approval of a majority vote of the Legislative Audit Committee.

Sec. 16. Sec. 14, Article V of Ch.

82, SLA 1955, is hereby amended to read as follows:

**Sec. 14. Oaths; Summons; Sanctions.** The Legislative Auditor shall have the power in making any audit or examination to administer oaths and cause to be summoned to appear with such papers, files or records as may be named in the summons, any person or persons whose testimony may be deemed necessary in such audit or examination. Any person who wilfully fails or refuses to appear and testify or submit papers, files, and records material and pertinent to the examination, or wilfully refuses to answer any material or pertinent questions propounded to him by the Legislative Auditor shall be deemed guilty of a misdemeanor and upon conviction by a court of competent jurisdiction, shall be fined in any sum not less than One Hundred (\$100.00) Dollars; nor more than Five Hundred (\$500.00) Dollars; and any person appearing and wilfully or corruptly giving any false testimony that is material and pertinent to the examination, shall be deemed guilty of a perjury and upon conviction by a court of competent jurisdiction shall be imprisoned not less than two (2) years nor more than five (5) years. Any person summoned to appear shall receive the same compensation as is received by persons serving as a witness before the Legislature as provided in Section 4-4-5, Alaska Compiled Laws Annotated, 1949.

**Sec. 17.** Sec. 1, Article VII of Ch. 82, SLA 1955 is hereby amended to read as follows:

**Section 1. Installation; By Whom.** The Director is author-

ized to revise the system of, and forms, books and records used for, Territorial accounting, in accordance with the provisions of Article III of this Act, and to prepare, revise and establish the procedures and forms for installation of the system of purchasing in accordance with the provisions of Article IV of this Act.

**Sec. 18.** Section 1 of Article VIII of Ch. 82, SLA 1955 is hereby amended to read as follows:

**Section 1. Interpretation of Act.**

It is intended that the provisions of this Act shall be construed as supplemental to all other laws of Alaska not in conflict with this Act, and that this Act shall be construed as repealing only those laws and parts thereof specifically repealed herein and also any other laws or parts thereof not specifically repealed herein which are inconsistent with the provisions of this Act. If any section of this Act or any part thereof shall be found to be in conflict with Federal requirements for any program for which Federal grant-in-aid funds are available, such section or part shall to the extent of such conflict be inoperative; provided, however, the remainder of this Act shall be in full force and effect.

**Sec. 19.** Subsections (a) and (b) of Sec. 7-1-6, ACLA 1949 as Subsection (a) was amended by Ch. 50, SLA 1949 and as Subsection (b) was repealed and re-enacted by Ch. 133, SLA 1951 and as repealed and re-enacted by Ch. 24, SLA 1953, is hereby amended to read as follows:

(a) **(Collection and Deposit of Moneys.)** The Treasurer shall demand, sue for, collect, receive and safely keep all moneys of the

Territory from whatever source derived, which are not by law entrusted to the care and custody of some other officer. The Treasurer shall keep these funds in banks within the Territory, nearest the location where the funds are collected. Provided, however, that before the Treasurer shall deposit any funds of the Territory in any bank, said bank shall deposit with the Treasurer, as collateral security to secure such funds, bonds or other securities which are eligible to secure deposits of the United States, the aggregate market value of which shall at all times be at least equal to the funds deposited, or shall deposit other good bonds whose aggregate market value shall at all times be at least twenty per centum in excess of the deposits so secured, and mortgages insured by the government of the United States under the terms and provisions of the National Housing Act approved June 27, 1934, or shall enter into a bond to the Territory with a surety company, authorized as such to transact business in Alaska, as surety thereon, conditioned that it will safely keep and pay on demand to the Treasurer as required by him, all funds of the Territory deposited with it. The banks in which Territorial funds are deposited under a time deposit agreement shall pay at least a minimum interest rate to be fixed by the Territorial Banking Board and such interest when paid shall be covered into the General Fund of the treasury, or such other funds as are established by law; Provided, further, that nothing in this section shall prohibit the Treasurer from depositing such funds as

he may deem necessary for the proper conduct of his office in solvent banks outside the Territory of Alaska under the terms and conditions provided herein.

The Treasurer is authorized to deposit funds in banks within or without the Territory in active accounts or on demand deposits without requiring those in which such accounts are deposited to pay interest on such deposits, it being the intention of the legislature that the Treasurer shall keep active deposits in any banks he deems deserving upon which no interest shall be paid in order to partially compensate such banks for cashing Territorial warrants in their regular course of business.

(b) **(Disbursements on Warrants or Checks.)** At the direction of the Board of Review, the Treasurer shall disburse public moneys by issuing warrants or checks upon the Treasury of Alaska. Such warrants or checks shall be paid by the Treasurer when presented and from the proper fund; provided, however, no money shall be paid out until the Treasurer has received from the Department of Finance a voucher certified to by the Controller that the warrant or check represents a just and legal obligation due and payable from a specified fund in an amount appearing upon the face of the voucher; provided further, that no money shall be paid out by the Treasurer until he is satisfied that the voucher is drawn against the proper fund.

Money shall be retained by the Treasurer in the Treasury to meet payments of all warrants or checks issued prior to the ones presented and paid.

Sec. 20. Subsection (c) of Sec. 7-1-6, ACLA 1949 is hereby amended to read as follows:

(c) (**Same: Endorsement of Warrants or Checks.**) The Treasurer shall endorse on each warrant or check as he shall pay it the date of payment, amount paid, from what fund paid; and before paying any warrant or check, shall require the person or persons receiving payment thereof to endorse upon the back thereof, in accordance with the Treasurer's instructions appearing on the warrant or check, his or their name or names. Provided, however, if the warrant or check is made payable to two or more persons and is in an amount less than \$50.00, the Treasurer may pay the warrant or check if only one of the payees endorse same.

Sec. 21. Subsection (d) of Sec. 7-1-6, ACLA 1949 is hereby amended to read as follows:

(d) (**Proper Fund for Payment.**) The Treasurer shall pay no moneys out of the Treasury except in pursuance of laws author-

izing the payment thereof, and whenever any moneys are paid they shall be paid from the fund provided therefor.

Sec. 22. Subsection (e) of Sec. 7-1-6 ACLA 1949 is hereby amended to read as follows:

(e) (**Accounts.**) The Treasurer, when required by the Board of Review, shall keep a true, just and comprehensive account of all moneys received, showing source thereof, and of all moneys disbursed, showing when paid, to whom, for what purposes, and from what funds.

Sec. 23. **Statutes Repealed.** The following statutes or parts thereof are hereby repealed: Section 10(b) of Article I, Chapter 82 SLA 1955; subsection (3) of Sec. 3, Article IV, Chapter 82, SLA 1955; Sec. 2 and Sec. 3 of Article VII, Chapter 82 SLA 1955; subsection (f) and (g) of Section 7-1-6 ACLA 1949.

Sec. 24. **Emergency.** An emergency is hereby declared to exist and this Act shall be in full force and effect from and after the date of its passage and approval.

Approved April 8, 1957

## CHAPTER 187

### AN ACT

To appropriate the sum of \$36,248,818.38, or so much thereof as shall be found necessary from the General Fund for the expenses of the Territory of Alaska for the biennium beginning July 1, 1957 and ending June 30, 1959; and appropriating the sum of \$580,527.95, or so much thereof as may be necessary from the Highway Fund for the administrative expenses of the Commissioner, Highway and Public Works Department, the expenses of the drivers' licensing division of the Department of Territorial Police and the acquisition and operation of highway scales; authorizing refunds from the General Fund; repealing Ch. 6, ESLA 1955; and setting an effective date.