

1. It shall show in parallel columns:

Name of item.

Citation to statutes authorizing the service or fixing particular items.

Appropriations for each year of the current biennial period.

The actual expenditures and anticipated expenditures during each year of the biennium.

Amounts needed for each year of the coming biennium.

Explanations of increases or decreases.

Estimated revenue or receipts in connection with each service.

2. It shall distinguish each line of work or activity and shall distinguish at least the following classes of expenditures: (1) Salaries; (2) Permanent improvements and equipment; (3) All other expenses.

Sec. 8. **Allotments.**—It shall be the duty of each disbursing officer or board within thirty days after the passage of any appropriation by the state legislature to allot within each appropriation to be expended under his or its direction, the amounts if any, for the several purposes set forth in the "budget" submitted to the legislature, not inconsistent with the terms of the appropriation act. Subject to the restrictions of the appropriation act allotments may, in case of necessity, be altered by the officer or board charged with the disbursement thereof. All such allotments and any changes thereof shall, as soon as made, be filed with the state auditor.

Sec. 9. **Accounting.**—A debit and credit account of every allotment shall be kept by the auditor and by the officer or board concerned and no expenditure shall be made in excess of the balance available therein.

Sec. 10. This act shall take effect and be in force from and after its passage.

Approved April 24, 1915.

CHAPTER 357—H. F. No. 946.

An Act to amend Section 5203 of the General Statutes of Minnesota for 1913, relating to the method of payment of a bounty for the destruction of gophers, ground squirrels, ground hogs or woodchucks, rattle snakes, crows or blackbirds.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Chairman of town board to issue certificates and warrant to be drawn by county auditor.**—That Section 5203 of the General Statutes of Minnesota for 1913 be amended so as to read as follows:

Sec. 5203. The heads of such animals and the bodies of such reptiles and birds shall be produced to the chairman of the

town board of the town where they were killed, and if he shall be satisfied that they were killed within the designated territory and by the person producing them, he shall certify to the county auditor the number of each kind so killed. *Such certificate shall be issued by the chairman of the town board at the end of each month and shall show the names of all persons entitled to bounty for the preceding month, the number of each kind of animals, reptiles and birds so killed and the amount of bounty that each person is entitled to receive. The county auditor shall issue thereon a warrant on the county treasurer payable to the chairman of the town board who issued such certificate, for the full amount of the bounty allowed by law according to such certificate, and upon receipt of such warrant the chairman shall pay the proper persons the bounty allowed by law for the preceding month.*

The *chairman* to whom such heads and bodies are produced shall immediately cause such heads to be destroyed and shall cause the removal of one foot from each bird and the rattles from the rattle snake.

Any town board may also offer a bounty for the destruction of blackbirds and adopt rules for the payment thereof.

Any board of township supervisors may also offer a bounty for the destruction of the animals, birds and reptiles described in the title of this act, and adopt rules for the payment thereof, which bounty so offered by a township shall be in addition to any bounty which may be offered by the board of county commissioners.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 24, 1915.

CHAPTER 358—H. F. No. 1035.

An Act authorizing the school board of certain consolidated school districts to acquire property for the purpose of erecting buildings thereon for use by teachers or other employees.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Consolidated school district boards given power to acquire lands by condemnation for school house sites.**—The school board of any consolidated school district which does not contain within its limits an incorporated city or village may purchase or acquire by condemnation proceedings, as provided by law for acquiring school house sites, in the name and on behalf of such school district, a suitable tract of land within the limits of said district to be used for the purpose of erecting buildings thereon for use for dwelling purposes by teachers or other em-