

coupon bonds or registered bonds without interest coupons as the common council may direct, the total issue in each case shall be payable in annual installments for a period not exceeding ten years from the date of issue, and shall draw interest at a rate not exceeding six per cent. per annum, interest payable annually or semi-annually as the common council may direct; such bonds may be of such denomination as the common council shall determine and shall be sold at not less than par. The proceeds of the sale of such bonds shall be credited by the city treasurer to the special fund for the improvement of such street or streets, and may be paid to the contractor for such work when payment is due him and the council shall so direct, or the contractor may take such bonds as payment for work done with the permission of the council.

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

Approved April 8, 1899.

No. 335, S.]

[Published April 11, 1899.

## CHAPTER 133.

AN ACT to unify and simplify the system of bookkeeping in the state offices, and make an appropriation therefor.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. The governor, secretary of state, and state treasurer are hereby authorized to select an expert accountant for a period of not more than six months and at an expense not ex-

Appropriation of \$10,000. Duties of expert accountants who are to establish system.

ceeding ten dollars a day and necessary expenses, said expenses to be audited by the governor, secretary of state and state treasurer and paid only upon their approval, and also to designate an assistant bookkeeper or accountant, to aid the said accountant in his work, for a like period, and at an expense not exceeding six dollars per day and necessary expenses. Such accountants shall be furnished with a room in the capitol, and such stationery and office supplies as shall be necessary for the prosecution of their work. It shall be their duty to make a thorough study and examination of the methods now employed in all the executive departments and state offices in respect to the keeping of books and accounts, and for that purpose all state officers and heads of departments, and all clerks and employes in the state offices and departments shall afford them access to all books, papers, accounts and transactions relating to bookkeeping and the keeping of accounts in the respective offices and departments, and they shall also be afforded such assistance by way of clerical help and the work of stenographers and typewriters as shall be expedient in order to enable them to fully understand the needs of all of said offices and departments, with a view to securing uniformity and system in the bookkeeping methods of the state. Such assistance shall be furnished without additional cost to the state.

System reported to be adopted by heads of departments, when properly certified to them.

**SECTION 2.** It shall be the duty of said accountant and his assistant to make the examination provided for in section 1 of this act, and to prepare and submit to the governor, secretary and treasurer, recommendations in respect to the best method of securing uniformity and system in keeping the books and accounts of the state, and they shall also submit a complete plan or system of bookkeeping applicable to all the offices and departments in the capitol, and which shall in their judgment be the most efficient in order to secure the results herein referred to. The governor, secretary of state and state treas-

urer shall examine the said recommendation plan and system and may adopt and approve the same, with such modifications as they shall deem best, and when so adopted, the same shall be put in force and employed in all the state offices and departments to which it shall be applicable, and upon such adoption it shall be the duty of each state officer and each head of a department to whom the said plan and system shall be certified by the governor, secretary and treasurer as applicable to his office, to adopt and employ the same in his office or department as soon as the necessary books, blanks and accounts can be prepared for that purpose.

SECTION 3. There is hereby appropriated out of any money in the treasury not otherwise appropriated a sum sufficient to carry out the provisions of this act.

SECTION 4. This act shall take effect and be in force from and after its passage and publication.

Approved April 8, 1899.

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No. 21, A.]

[Published April 11, 1899.]

## CHAPTER 134.

AN ACT to provide for the construction of a dam across Elk Creek, in the county of Dunn.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. James E. Rork, his associates, heirs and assigns, are hereby authorized and empowered to erect and maintain a dam across Elk Creek in the northwest quarter of the northeast quarter of section twelve, in township twenty-seven north, range eleven west, in the town of

Erection of dam authorized.