

SPECIAL MESSAGE

OF THE

GOVERNOR OF IOWA,

TO THE

FOURTEENTH GENERAL ASSEMBLY.

DES MOINES :

G. W. EDWARDS, STATE PRINTER,
1872.

SPECIAL MESSAGE.

Gentlemen of the Senate :

In response to the resolution of the Senate, passed February 22d, asking me to inform your honorable body, as to "whether all the Commissioners, Architects, or Superintendents, having in charge the erection of Public Buildings belonging to the State, and whether the proper authorities of each of the Public Institutions of this State," have complied with the requirements of sections 214 and 215 of the Revision of 1860, in reference to transmitting reports and vouchers to the Governor, I have the honor to submit the following :

Section 214, I find, requires those in charge of Public Buildings and State Institutions, "to transmit to the Governor, a detailed report showing the expenditure of all public money placed, or coming into their hands, down to the fifteenth day of December," preceding each regular session of the General Assembly. Section 215 requires these reports to be accompanied by "each and every separate voucher, or duplicate voucher, for all expenditures."

Chapter 114, of the acts of the Tenth General Assembly provides that the fiscal term of the various State Institutions shall close on the day preceding the first Monday of November next preceding the regular session of the General Assembly. Except as thus modified, the sections of the Revision referred to in the resolution of the Senate do not appear to have been amended to the present time.

In order to comply the more fully with the spirit of the inquiry, I here present a statement of the character of the report received from each of the State buildings and public institutions in reference to its expenditures.

The Trustees of the Asylum, or Institution for the Education of the Blind, in their report detail the expenditures in full, giving date, number of warrant upon treasurer, and of voucher, payee, object, and amount of each item. Vouchers accompanying this report.

The Superintendent of the Institution of the Deaf and Dumb presents with his report a full statement of the amount expended for each kind of food, clothing, fuel and lights, furniture, salaries, &c., and transmit therewith vouchers.

The Commissioners having charge of the building for the Deaf and Dumb, recently constructed at Council Bluffs, report in detail the number of voucher, date, name of payee, amount of payment, and generally the purpose of each expenditure, up to December 15th, inclusive. Vouchers do not accompany this report, nor that of the Commissioners of the Hospital for the Insane at Independence. The latter classifies expenditures, giving amount in gross expended for each article used in the construction of the building, and for carpenters, masons, and other workmen employed thereon up to December 1st. Vouchers for the past expenditures upon both these works are required to be filed with the Auditor of State whenever draft is made for additional funds by the respective boards.

The Trustees of the Hospital for the Insane at Mt. Pleasant, present a general statement of objects and amount of expenditures. No vouchers transmitted.

The Trustees of the Agricultural College and Farm present a statement of objects and amount of expenditures, unaccompanied by vouchers.

The Warden of the Penitentiary presents a general statement of disbursements, grouped under ledger headings. Vouchers do not accompany this report. At the beginning of each month, however, this officer transmits to the Governor vouchers for all expenditures during the preceding month.

The report of the Commissioners having charge of the new Capitol building gives a detailed report of expenditures in full up to the first day of the present year. Vouchers do not accompany this report. They are required, however, to be filed with the Auditor of State as money is drawn from the Treasury; and may be found in the custody of that officer.

The other institutions of the State do not report direct to the Governor. The University report is made to the Superintendent of Public Instruction, and that of the Soldiers' Orphans' Home, as well as that of the Reform School, is made to the General Assembly. I

find, in the report of the first named institution, a statement detailing in full all the expenditures of the University for the past term, up to December 20th last, as also an account of the manner in which all appropriations made by the General Assembly since 1860 have been expended.

The report of the Orphans' Home presents a general statement of disbursements, and of the objects thereof.

The Superintendent details quite fully the expenditures of the Reform School, and appends thereto a classified statement of the same.

No vouchers have been filed with me from either of the three institutions last named.

It is proper to remark that the reports of most, if not all, of the State Boards are prepared in accordance with the laws enacted since the Revision of 1860. In some cases, these laws are doubtless construed to supercede the requirements of the sections of the Revision under consideration; while in others, the authorities of the various institutions, taking for their guidance the particular laws establishing their respective institutions, or organizing their boards of control, have overlooked the earlier and more general provisions of the Revision.

C. C. CARPENTER.