

AN ACT EXTENDING THE TIME WITHIN WHICH THE TOWN OF UPTON MAY BORROW MONEY FOR SCHOOL PURPOSES. *Chap.271*

*Be it enacted, etc., as follows:*

SECTION 1. Section 1 of chapter 150 of the acts of 1947 is hereby amended by striking out, in line 4, the word "three" and inserting in place thereof the word: — four, — so as to read as follows: — *Section 1.* For the purpose of constructing and originally equipping and furnishing a school building, the town of Upton may borrow from time to time within a period of four years from the passage of this act such sums as may be necessary, not exceeding, in the aggregate, one hundred and twenty thousand dollars, and may issue bonds or notes therefor, which shall bear on their face the words, Upton School Loan, Act of 1947. Each authorized issue shall constitute a separate loan, and such loans shall be paid in not more than twenty years from their dates. Indebtedness incurred under this act shall be in excess of the statutory limit and shall, except as provided herein, be subject to chapter forty-four of the General Laws, exclusive of the limitation contained in the first paragraph of section seven thereof.

SECTION 1A. Any action taken by the town at its annual meeting during the current year or by its officers shall be as valid and effective as though this act was in effect at the time of the posting of the warrant for said meeting.

SECTION 2. This act shall take effect upon its passage.

*Approved April 3, 1950.*

AN ACT RELATIVE TO THE EXAMINATION AND CERTIFICATION OF CERTAIN ACCOUNTS AND DEMANDS AGAINST THE COMMONWEALTH. *Chap.272*

*Be it enacted, etc., as follows:*

Chapter 7 of the General Laws is hereby amended by striking out section 13, as appearing in the Tercentenary Edition, and inserting in place thereof the following section: — *Section 13.* The comptroller shall examine all accounts and demands against the commonwealth excepting those for the salaries of the governor and of the justices of the supreme judicial court, for the pay rolls of the executive council and members of the general court, and those due on account of the principal or interest of a public debt. He may require affidavits that articles have been furnished, services rendered and obligations incurred, as claimed. Such affidavit for any office, department, commission and institution shall be made by the person authorized to incur such obligation. The comptroller shall make a certificate specifying the amount due and allowed on each account or demand so examined, the name of the person to whom such amount is payable, and the account to which it is chargeable; and if it appears to him that there are improper charges in said accounts or demands he shall report the same to the governor

G. L. (Ter. Ed.), 7, § 13, amended.

Duties of comptroller, examination and certification of certain accounts, etc., against the commonwealth.

and council, with a separate certificate therefor. He shall keep copies of all such certificates and transmit the originals to the governor, who, with the advice and consent of the council, may issue his warrant to the state treasurer for the amount therein specified as due.

*Approved April 3, 1950.*

**Chap.273** AN ACT RELATIVE TO THE KEEPING OF BILLS AND VOUCHERS IN THE OFFICE OF THE COMPTROLLER AND THE FILING OF CERTIFIED COPIES OF CERTAIN CONTRACTS THEREIN.

*Be it enacted, etc., as follows:*

G. L. (Ter. Ed.), 7, § 14, amended.

Bills, vouchers and copies of contracts filed, etc., with comptroller, when.

Chapter 7 of the General Laws is hereby amended by striking out section 14, as appearing in the Tercentenary Edition, and inserting in place thereof the following section: — *Section 14.* All bills and vouchers on which money has been or may be paid from the treasury upon the certificate of the comptroller or the warrant of the governor shall be kept in the comptroller's office; and all departments, offices, commissions and institutions authorized to make contracts under which money may be payable from the treasury shall file with the comptroller, before payment, certified copies thereof.

*Approved April 3, 1950.*

**Chap.274** AN ACT RELATIVE TO THE ACCOUNTING SYSTEM OF THE COMMONWEALTH.

*Be it enacted, etc., as follows:*

G. L. (Ter. Ed.), 7, § 16, amended.

Accounting system for commonwealth.

Chapter 7 of the General Laws is hereby amended by striking out section 16, as appearing in the Tercentenary Edition, and inserting in place thereof the following section: — *Section 16.* He shall design and install an accounting system for the commonwealth and prescribe the requisite forms and books of account to be used by each department, office, commission and institution of the commonwealth. No form or book of account other than that prescribed as aforesaid shall be used without the approval of the comptroller. He may revise such forms, books or system from time to time. He shall prepare and distribute a book of instructions covering the use and application of said accounting system for the guidance of the various departments, offices, commissions and institutions of the commonwealth.

*Approved April 3, 1950.*

**Chap.275** AN ACT RELATIVE TO ACCOUNTING STANDARDS AND PRACTICES OF THE COMMONWEALTH.

*Be it enacted, etc., as follows:*

G. L. (Ter. Ed.), 7, § 31, amended.

Commissioners to decide

Chapter 7 of the General Laws is hereby amended by striking out section 31, as appearing in the Tercentenary Edition, and inserting in place thereof the following section: — *Section 31.* The commissioners, acting as a board, shall