

paid by the Treasurer, upon the warrant of the Comptroller, from any appropriation standing to the credit of such department, institution or governmental agency that may be applicable thereto; provided, however, that the Comptroller shall have the power and it shall be his duty to exempt from the operations of this section such purchases as he may, from time to time, determine should, in the public interest, be paid for by the department, institution or other governmental agency itself; and for the purpose of enabling such department, institution or other governmental agency to make prompt payment for such exempted purchases, and also for the purpose of providing it with a working cash balance, if the same be necessary, the Treasurer is authorized to advance, on the warrant of the Comptroller, from time to time, to such department, institution or other governmental agency, out of any appropriation standing to the credit thereof, such sum or sums of money as the Comptroller may find necessary for the purposes aforesaid. In all such cases, a record of such exemptions and advances, showing the reasons therefor, shall be kept in the Comptroller's office, and shall be open to public inspection. Every department, institution or governmental agency shall forward to the Comptroller the receipted bills or vouchers, or duplicates thereof, for all purchases paid for by it.

An. Code, 1924, sec. 96. 1922, ch. 29 (p. 53).

138. Every department, institution or other governmental agency shall monthly account for to the Comptroller and pay to the Treasurer all fees, revenues, collections and income of every kind received by it, and the same shall be credited by the Comptroller, in a special account, to such department, institution or governmental agency, unless a special account is already by law prescribed for such receipts; and such receipts shall become available to and be used by such department, institution or governmental agency, only upon warrant of the Comptroller, in accordance with law, and if not so used, or if not otherwise dedicated by law, the same shall revert in due course to the general treasury; provided, however, that the Comptroller, with the approval of the Governor, shall have the power and it shall be his duty to exempt from the operation of this section such fees, revenues, collections and income of any department, institution or other governmental agency as he may, from time to time, determine should, in the public interest, be so exempted. In all such cases, a record of such exemptions, showing the reasons therefor, shall be kept in the Comptroller's office, and shall be open to public inspection. The Comptroller shall have the power, from time to time, with the Governor's approval, to cancel such exemptions.

3.

The Department of Law.

An. Code, 1924, sec. 97. 1922, ch. 29 (p. 53).

139. The head of the Department of Law shall be the Attorney General, exercising the rights, powers, duties, obligations and functions now or hereafter conferred by law upon him or upon his department.

As to the department of law, the attorney-general, etc., see art. 32A.