

be lawful for the legislature of this commonwealth to resume all and singular the rights and privileges granted to the said company. the rights granted to them to be resumed.

SECT. VI. *And be it further enacted by the authority aforesaid,* That all such part or parts of the law to which this is a supplement as are hereby altered or supplied, be and the same is hereby repealed. Part of the original law repealed.

JOHN WEBER, *Speaker*
of the House of Representatives.

P. C. LANE, *Speaker of the Senate.*

APPROVED—the thirtieth day of March, one thousand eight hundred and eleven.

SIMON SNYDER.

CHAPTER XCIX.

An ACT to amend and consolidate the several acts relating to the settlement of the public accounts and the payment of the public monies, and for other purposes.

SECT. I. *BE it enacted by the Senate and House of Representatives of the commonwealth of Pennsylvania, in General Assembly met, and it is hereby enacted by the authority of the same,* That all accounts between the commonwealth and any person or persons, body politic or corporate, as well those with the officers of the revenue as other persons entrusted with the receipt, or who have or hereafter may become possessed of public money, also the accounts of all persons having claims on the commonwealth, except as are hereinafter excepted, shall be examined and adjusted by the auditor-general according to law and equity. All accounts between the commonwealth and others, to be adjusted by the auditor-general.

SECT. II. *And be it further enacted by the authority aforesaid,* That to enable the auditor-general to examine and adjust the public accounts, he is hereby invested with power to compel all persons in the receipt or possession of public monies to render to him their accounts, and to enforce the attendance (in the manner hereinafter pointed out) at his office of such persons, whether party or witnesses, whom he may deem necessary to examine in the investigation of any public account, and to administer all necessary oaths or affirmations; and the auditor-general is hereby also invested with power to compel the exhibition or delivery to him, (as the case may be) by any person possessing the same, in the manner hereinafter pointed out, of all official or public books, accounts, documents or papers, which have any relation to, or connection with any public account, and which he may deem necessary in the investigation and adjustment of the same; *Provided however,* That if by reason of the distance Powers of the auditor-general.

Testimony of absent witnesses may be taken before a judge or justice &c.

of residence from the seat of government or from any sufficient cause, satisfactory to the auditor-general and state treasurer, it be found impracticable or difficult to procure the attendance of such person at the office of the auditor-general, for the purpose of giving information respecting any public account, it is hereby made the duty of the auditor-general to procure the testimony of all such persons, to be taken before any judge of a court of common pleas or justice of the peace, on a commission with interrogatories annexed, issued under the hand and seal of office of the said auditor-general.

Accounts, &c. settled by the auditor-general to be submitted to the treasurer for revision.

SECT. III. *And be it further enacted by the authority aforesaid,* That when any public account is examined and adjusted, entered in the books of the office and signed by the auditor-general, it shall be submitted, together with the vouchers and all other papers and information appurtenant thereto, to the state treasurer for his revision and approbation, and in order that the state treasurer may be enabled to revise and examine the accounts so submitted to him, he is hereby invested with powers similar to those vested in the auditor-general by this act.

Persons refusing to produce their accounts to auditor-general: to be imprisoned, unless, &c.

SECT. IV. *And be it further enacted by the authority aforesaid,* That if any person attending at the office of the auditor-general on his summons, shall refuse to exhibit his account or to answer such questions touching the same as may be put to him by the auditor-general, unless such answer shall have a tendency to criminate such person, the auditor-general shall have power to commit such person to the common gaol of the county wherein the seat of government shall then be, there to be holden, until such person comply with this act or be otherwise discharged by due course of law.

All accounts &c. to be returned by the state treasurer to auditor-general.

SECT. V. *And be it further enacted by the authority aforesaid,* That the state treasurer shall return all accounts and vouchers, and other papers appurtenant thereto, within a reasonable time to the auditor-general, signed by him if he approve thereof, but if he disapprove of any account he shall state in writing the reasons for such disapprobation, and if upon re-consideration of the account so disapproved of by the state treasurer, the auditor-general and state treasurer cannot agree, it shall be the duty of the auditor-general to lay the account and vouchers, and other papers appurtenant thereto, before the governor together with his own reasons, and the reasons of the state treasurer respecting the same, and the decision of the governor thereon shall be conclusive as to the said officers, and the governor shall return the said account, vouchers and papers, with his decision in writing, to the auditor-general who, and the state treasurer, shall act thereon as in cases of their agreement, and accounts so settled shall be subject to appeal, and all other proceedings as in other settlements.

If the treasurer disagrees he shall state his objections in writing.

If the said officers cannot agree the governor to decide.

Which decision shall be conclusive, &c.

Appeal, &c. granted.

Auditor-general to draw his warrant on the trea-

SECT. VI. *And be it further enacted by the authority aforesaid,* That the auditor-general shall draw his warrant on the state

treasurer for the amount or balance of all accounts settled agreeably to this act, which are in the nature of claims on the commonwealth, and for which there is an appropriation by law, and all accounts and vouchers, and other papers appurtenant thereto shall be filed in the office of the auditor-general, copies of which, or of books, or any other documents in said office under the hand and seal of the auditor-general, shall be admitted to be read in evidence in all courts of law and elsewhere in this commonwealth.

swyer for the amount of settled accounts.

Vouchers, &c. to be filed in the auditor-general's office.

Copies of, under his hand and seal, to be evidence.

SECT. VII. *And be it further enacted by the authority aforesaid,* That in all cases where the laws recognize a claim on the commonwealth and there is no appropriation of money to pay the same, it shall be the duty of the auditor-general and state treasurer to adjust and settle the accounts of such claims as other accounts, and the auditor-general shall immediately report the same to the legislature, if in session, but if not in session, then during the first week of the next ensuing session.

Claims, for which there is no appropriation, to be adjusted, and reported, &c.

SECT. VIII. *And be it further enacted by the authority aforesaid,* That the state treasurer shall pay all grants,* salaries, annuities, gratuities, and pensions established by law, and make all other payments which are or shall be so fixed by law, that the sum to be paid cannot be affected by the settlement of any account, nor increased nor diminished by the discretionary powers of the auditor-general and state treasurer; *Provided however,* That in relation to pensions payable under decrees of courts, the state treasurer may, if he deems it proper, refer the said decrees or certificates back to the court for revision, stating his reasons therefor.

Treasurer to pay all salaries, &c.

May refer decrees for pensions, to the courts for revision.

SECT. IX. *And be it further enacted by the authority aforesaid,* That within thirty days after the settlement of an account agreeably to this act, on which a balance appears to be due to the commonwealth, the auditor-general shall send by mail or otherwise, to the person or persons indebted, a copy thereof under his hand and seal of office; and if the amount or balance of such account shall not be paid into the state treasury within six months after the date of settlement, the auditor-general shall have a second official copy of all such accounts, made and put into the hands of the state treasurer.

Debtors to be furnished with copies of their accounts, &c.

And also the state treasurer.

SECT. X. *And be it further enacted by the authority aforesaid,* That the state treasurer, immediately upon the receipt of a copy of any public accounts, agreeably to the next preceding section, shall proceed to recover the amount or balance due thereby to the commonwealth by due course of law, for which purpose he is hereby authorized to employ and pay attornies and all other persons, and to do all things by himself or by such attornies or other persons whom he may employ, which may be necessary and are proper in the recovery of public monies.

Who shall proceed to recover the same.

Is authorized to employ attornies &c.

* The word "grants" is interlined, with a lead pencil, in the original law.

Appeal granted from the decision of the account officers to the court of common pleas.

Which shall be entered of record.

Appeal to be filed within 60 days.

And objections to be specified.

Party appellant to enter security, &c.

No appeal to such as refuse to exhibit their accounts.

Balance of settled account to be a lien, &c.

Treasurer may receive payment by instalments.

Proviso.

Proceedings where the accounts are so small as to render their production by delinquent's unnecessary.

SECT. XI. *And be it further enacted by the authority aforesaid,* That if any person or persons, body politic or corporate, be dissatisfied with the settlement of his, her or their account by the auditor-general and state treasurer, he, she, or they may appeal therefrom to the court of common pleas of the county in which the seat of government shall then be, and such appeal shall be transmitted by the auditor-general to the clerk of the said court to be by him entered of record, subject to like proceedings under the directions of the state treasurer as in common suits; *Provided however,* That the appeal be filed in the office of the auditor-general within sixty days after notice of such settlement, and be accompanied with a specification of objections to the said settlement, and that the person or party appealing shall enter sufficient security before one of the judges of the court of common pleas within ten days next after such appeal, to prosecute such appeal with effect, and to pay all costs and charges which the court or arbitrators shall award, and also pay any sum of money which shall appear by the judgment of the said court, or award of arbitrators, to be due by him, her or them to the commonwealth; *Provided nevertheless,* That where any proceedings shall be had against any person or persons who, upon summons and demand made, in pursuance of this act, shall have refused or neglected to exhibit his, her or their account to the auditor-general as by this act is directed, such person or persons shall not be allowed any appeal from the settlement of the accountant officers, but the same shall be final.

SECT. XII *And be it further enacted by the authority aforesaid,* That the amount or balance of every account settled agreeably to this act due to the commonwealth, shall be deemed and adjudged to be a lien from the date of the settlement of such account on all the real estate of the person or persons indebted, and on his or their securities throughout this commonwealth.

SECT. XIII. *And be it further enacted by the authority aforesaid,* That the state treasurer with the approbation of the auditor-general, is hereby authorized at any time after the final settlement of any account if he deems it conducive to the public interest, to compromise with any public debtor or his sureties for the payment of the debt by instalments; *Provided,* That the amount of the debt be not lessened nor the security of it impaired, and that both principal and interest with costs shall be paid within seven years from such compromise.

SECT. XIV. *And be it further enacted by the authority aforesaid,* That in case any person neglects or refuses to furnish his account, and the auditor-general and state treasurer should deem it more conducive to the public interest by reason of the supposed smallness of the debt or from any other circumstance, not to proceed to compel the exhibition of such account, but to make an estimated statement from the previous account settled, or from any other reasonable data, of the probable amount of the account of

such delinquent, they, the said auditor-general and state treasurer are hereby authorized so to do; *Provided however*, That they add to every such estimated account not exceeding fifty per cent. on its amount, to include any losses which might otherwise accrue to the commonwealth from such neglect or refusal to furnish accounts; and the state treasurer shall proceed in the recovery of monies so due the commonwealth as in other cases; *And provided also*, That no allowance for commissions shall in any instance be made by the accountant officers, in cases of refusal or neglect to furnish accounts.

Fifty per cent. to be charged on such accounts, to cover losses, &c.

Proviso.

SECT. XV. *And be it further enacted by the authority aforesaid*, That the state treasurer may, if he deems it conducive to the public interest, proceed immediately against the sureties of any public delinquent.

Sureties may be proceeded against.

SECT. XVI. *And be it further enacted by the authority aforesaid*, That the auditor-general and state treasurer at the request of each other, or of the party, shall revise any settlements made by them except such as have been appealed from or which by any other proceedings have been taken out of their offices, if such request be made within twelve months of the date of settlement; but after that time no settlement on which a final discharge has been granted shall be opened, but the same shall be quieted and finally closed.

Settlements upon request may be revised.

unless appealed from.

Such request to be made within 12 months.

SECT. XVII. *And be it further enacted by the authority aforesaid* That the accounts of county treasurers for any monies received by them for tavern licenses and exempt fines, shall be settled on or before the last day of December in each and every year, and the monies so received paid over to the state treasurer within three months, deducting therefrom a commission in the following proportion, *viz* : For any sum not exceeding five hundred dollars, five per cent.; when the amount exceeds that sum, five per cent. on the first five hundred dollars, and at the rate of two per cent. for all above that sum, until it amounts to one thousand dollars, and at the rate of one per cent. for all in addition to the sum last mentioned, which the accountant officers are hereby directed to allow; and it is hereby made the duty of the county treasurers to enforce the payment by collectors of militia exempt fines, in the same manner as the payment of county rates and levies are enforced.

Accounts of county treasurers when to be settled.

Commission allowed to.

To compel collectors to make payment.

SECT. XVIII. *And be it further enacted by the authority aforesaid* said, That if any county treasurer shall neglect or refuse to settle and pay into the state treasury the monies which they shall receive for tavern licenses and militia exempt fines, within the time specified in the next preceding section, the accountant officers shall not allow him any commission on the sum or sums so refused or neglected to be paid into the state treasury.

Penalty on county treasurers neglecting to settle and pay as aforesaid.

SECT. XIX. *And be it further enacted by the authority aforesaid* That the secretary of the commonwealth shall sign the blanks issued by him for tavern licenses, and cause to be marked there-

Secretary to sign tavern licenses, and mark the county

and term thereon for which they were issued. And make report quarterly.

Fees allowed to clerks of courts, &c.

How tavern licenses are to be delivered.

Names of delinquents to be returned to court.

Indictments to be preferred against, for keeping tippling houses.

No person to receive a tavern license until he has paid for the preceding one.

Penalty on treasurer's neglecting to report delinquents.

Penalty on brigade inspectors neglecting to furnish lists of exempts.

County commissioners to make to the auditor-general a statement of the amount of exempt fines, &c.

Return to be made to the auditor-general in case no list of exempt fines be returned to the brigade inspectors.

Penalty on brigade inspector neglecting the duty before cited.

And on county commissioners.

ON the county and term for which they are issued, and make report quarter-yearly to the auditor-general of the number issued, designating the county and term for which they were issued, and the clerks of the several courts in which applications are made for tavern licenses shall receive forty cents and no more from any person for reading a petition or application for license, and seventy-five cents and no more for issuing every recommendation for the same.

SECT. XX. *And be it further enacted by the authority aforesaid,* That the county treasurer on receiving the blank licenses shall deliver them to the persons recommended by the court, on their application and payment therefor, and report quarterly to the judges of the court the names of the persons who have not paid for and taken out their licenses, whereupon the judges shall direct indictments to be preferred before the grand jury against such delinquents for keeping tippling houses, if it appear that they sold spirituous liquors by the small measure, after they were recommended by the court; and it shall not be lawful for the judges of any court to recommend any person for a license to keep a public house who has not paid the price of his preceding year's license; and all county treasurers neglecting to make report of those who do not pay for and take out their licenses within the time herein mentioned, shall be deprived of one half of their commission on license money, in the settlement of their accounts with the accountant officers.

SECT. XXI. *And be it further enacted by the authority aforesaid,* That the brigade inspectors shall within sixty days after they shall have received the lists of exempts, agreeably to the act of the ninth April, one thousand eight hundred and seven, entitled, "An act to regulate the militia of the commonwealth of Pennsylvania," or of any act which may be hereafter passed, transmit a copy thereof to the auditor-general; and the commissioners of the respective counties, after having received the returns of the exempts from the brigade inspector, agreeably to the same act, or any other act which may be hereafter passed, shall annually, within sixty days thereafter transmit to the auditor-general a statement under oath or affirmation, of the amount of militia exempt fines inserted in the duplicates of the county taxes, together with a certificate of the exonerations thereof, made by the court of appeals, but should there be no list of exempt fines returned by the captains to the brigade-inspector or by the brigade-inspector to the county commissioners, it shall be the duty of the brigade-inspector and county commissioners to make report to the auditor-general to that purpose.

SECT. XXII. *And be it further enacted by the authority aforesaid,* That in case of neglect by any brigade-inspector of the duty enjoined on him by the next preceding section, he shall forfeit and pay to the commonwealth the sum of one hundred dollars, and for every neglect by the commissioners of any coun-

ty, of the duty enjoined on them by the said section, they shall severally forfeit and pay to the commonwealth the sum of one hundred dollars, to be sued for and recovered under the direction of the state treasurer as well as all other fines and forfeitures under this act, as debts of equal amount are or shall be by law recoverable, and the certificate under the seal of the auditor-general shall be sufficient evidence of such neglects; and it shall be the duty of the state treasurer to withhold the payment of the salary and other claims and allowances of every brigade-inspector so neglecting his duty, to the amount of the penalty hereby imposed, until the same be paid or such inspector shall be otherwise legally discharged therefrom; and it shall be the duty of the auditor-general in case the commissioners of any county neglect to make return or report, as the case may be, agreeably to the next preceding section, to certify the same to the treasurer of the county to which such commissioners belong, whereupon the said county treasurer shall not thereafter pay to either of the said commissioners any monies for their compensation or wages as commissioners, until the penalty imposed by this act be paid, or the said commissioners shall be otherwise legally discharged therefrom.

SECT. XXIII. *And be it further enacted by the authority aforesaid,* That within ten days after the appointment of a county treasurer it shall be the duty of the county commissioners to grant such treasurer a certificate of his appointment, which shall be entered of record in the office of recorder of deeds of the county, without which certificate and recording thereof, no county treasurer shall act; and it shall be the duty of such recorder to report the name and time of appointment of such treasurer to the auditor-general, for which service the said recorder shall be allowed fifty cents, to be paid by the said county treasurer; and all bonds given or hereafter to be given by county treasurers and their sureties for the faithful execution of the duties of such office, shall be considered binding on said treasurers and their sureties for all monies received by any such treasurers respectively, in their official capacity for the use of the commonwealth; and the county commissioners respectively, upon demand made by the state treasurer, shall furnish a copy under their seal of any such bond, which copy shall be legal and sufficient evidence in any suit to be brought thereon for the use of the commonwealth.

SECT. XXIV. *And be it further enacted by the authority aforesaid,* That all fines, issues, amercements, forfeited recognizances, and other forfeitures which shall be set or imposed, lost or forfeited for the use of the commonwealth in the several courts thereof, shall, by the respective clerks of the same, be certified and estreated into the office of the auditor-general within ten days after the expiration of the term at which such fines and forfeitures were imposed, together with the judgments and or-

How recoverable.

Salary of brigade-inspector to be withheld until said forfeiture be satisfied.

Neglect of county commissioners to be certified to the county treasurer, who shall deduct the said forfeiture from their wages.

Commissioners to certify the appointment of a treasurer.

Certificate to be recorded.

Name and date of appointment to be reported to the auditor-general.

Fee allowed to the recorder.

How the bonds of county treasurers to be binding.

Copies of such bonds to be evidence, &c.

Estreats of all fines, &c. to be furnished to the auditor-general.

And forfeited recognizances. Such returns to be under oath.

ders of the said courts respectively, on all forfeited recognizances as shall be sued upon in such courts, which estreats or returns of fines and forfeitures shall be under the oath or affirmation of the respective clerks.

Secretary of the commonwealth to make quarterly reports of remissions.

SECT. XXV. *And be it further enacted by the authority aforesaid,* That the secretary of the commonwealth shall make report quarter-yearly to the auditor-general of all remissions of fines granted by the governor.

Accounts of sheriffs to be settled yearly.

SECT. XXVI. *And be it further enacted by the authority aforesaid,* That the accounts of sheriffs shall be settled yearly, and in order that the accountant officers may be enabled so to do, the clerks of the several courts are hereby enjoined and required to report to the auditor-general (at the same time that they make return of the fines imposed,) the amount of fines paid to the sheriffs; and henceforth monies arising from court fines and forfeited recognizances due the commonwealth, shall be paid to the sheriffs only, who shall be allowed two and an half per centum by the accountant officers on the amount paid by them into the state treasury.

Clerks to report the fines imposed and those paid to sheriffs.

Fines, &c. henceforth to be paid to sheriffs only.

Auctioneers accounts to be settled quarterly.

SECT. XXVII. *And be it further enacted by the authority aforesaid,* That the accounts of the auctioneers for duties received by them for the use of the commonwealth, shall be settled quarter-yearly, and the amount found due on such settlement shall be immediately paid into the state treasury; but if any auctioneer or auctioneers shall neglect or refuse to pay into the state treasury, or deposit in the bank of Pennsylvania to the credit of the commonwealth, within one month after the expiration of such quarter, the amount so found due the commonwealth, the commission or commissions of such auctioneer or auctioneers shall from thenceforth cease, determine, and become absolutely void, and another person shall be appointed in his or their place; and the state treasurer shall moreover immediately proceed against the delinquent auctioneer or auctioneers and their sureties for the recovery of the monies so found due from him or them, in the same manner as he is authorized to do in other cases, and it is hereby made the duty of the auditor-general to report to the governor any such failure on the part of an auctioneer.

On neglect thereof, the auctioneer's commission to be void.

State treasurer to proceed ag'inst such delinquent.

Report to be made of such delinquency, to the governor.

Accounts of fees, to be rendered under oath, quarterly, and paid monthly, by certain officers of the government.

SECT. XXVIII. *And be it further enacted by the authority aforesaid,* That the secretary of the commonwealth, the secretary of the land-office, and the surveyor-general shall render their accounts of fees received in their several offices quarter-yearly, to the auditor-general for settlement, and the auditor-general shall administer an oath or affirmation to the said officers respectively, or their deputies, as the case may be, who were in the receipt of the said fees, for the faithfulness of the accounts rendered; and the said officers shall pay monthly into the state treasury the public monies received by them.

SECT. xxix. *And be it further enacted by the authority aforesaid,* That the settlement of accounts not expressly provided for by this act, shall be made at such time as the accountant of-
ficers may deem proper, and on the same principles, and under similar powers and subject to like proceedings in every respect as other accounts.

Accounts not enumerated in this act, how settled.

SECT. xxx. *And be it further enacted by the authority aforesaid,* That the prothonotaries or clerks of the several courts within this commonwealth, shall within twenty days after the entering up a judgment in favour of the commonwealth, report the same to the state treasurer, and it shall be the duty of the deputy of the attorney-general, or such attorney as the treasurer may appoint, to proceed to the collection of the monies due on said judgments; and if the monies received by the said deputy-attorney or such attorney as may be employed in the management of the suit in behalf of the commonwealth, in consequence of said judgment, is not paid into the state treasury within sixty days after it shall have been received by such attorney, the state treasurer shall immediately inform the attorney-general thereof, if one of his deputies, who shall thereupon remove the said deputy-attorney from office, and appoint another in his place, and the state treasurer shall immediately proceed against such dismissed deputy-attorney, or any other attorney so acting as in cases of other delinquents.

Judgments in favour of the commonwealth to be reported to the state treasurer, Attorney-general, &c. to proceed in the collection thereof.

And pay the same within 60 days after receiving it. Penalty on neglect.

SECT. xxxi. *And be it further enacted by the authority aforesaid,* That in order to procure the attendance of such persons as the auditor-general may deem necessary in relation to any public account already furnished or to be furnished, he the said auditor-general, shall issue his writ directed to, and commanding the sheriff or coroner of the county wherein such person or persons reside, whom he may summon to cause the attendance at the office of the auditor-general of such person or persons, and if after thirty days from the time the said person or persons ought to have appeared in the office of the auditor-general, agreeably to the said summons, such person or persons neglect or refuse to appear, he, the said auditor-general may issue his writ of attachment commanding the sheriff or coroner to commit such person or persons so neglecting or refusing to appear, to the common jail of the county, there to remain until he or they shall consent to comply with this act, or shall be discharged by due course of law.

How persons are to be summoned to appear at the auditor-general's office.

Attachment to issue for non-compliance.

And such persons to be committed to prison.

SECT. xxxii. *And be it further enacted by the authority aforesaid,* That in order to procure the exhibition or delivery to him of all public accounts, books, documents, or other papers, the auditor-general is hereby authorized and required, in case of neglect or refusal to exhibit or deliver them, to issue his summons directed to the sheriff or coroner of the county in which the person or persons reside, who neglect or refuse to exhibit or deliver pub-

Mode of compelling the production of books, papers, &c.

Duty of the sheriff and coroner.

lic accounts, books, documents or papers to the auditor-general, commanding such sheriff or coroner to execute such writ, and procure the exhibition or delivery as the case may be, of the same at his office, and if the person or persons summoned by the auditor-general, neglect or refuse to appear with, or transmit the accounts, books, documents or other papers within sixty days after the expiration of the day mentioned in the summons of the auditor-general, he the said auditor-general may issue his writ of attachment, commanding the said sheriff or coroner to commit the person or persons so neglecting or refusing to the common jail of the county, there to remain until he or they comply with this act, or shall be discharged by due course of law.

Penalty of sheriffs, &c. refusing to execute process, &c.

SECT. XXXIII. *And be it further enacted by the authority aforesaid,* That any sheriff or coroner refusing or neglecting to execute the writs of the auditor-general issued in pursuance of this act, shall forfeit and pay any sum not exceeding five hundred dollars, and if any jailor refuses to receive and hold any person who may be ordered to jail under the writs of the auditor-general, issued in pursuance of this act, every such jailor shall forfeit and pay to the commonwealth the sum of three hundred dollars.

And jailors.

Compensation to judicial officers for services under this act.

SECT. XXXIV. *And be it further enacted by the authority aforesaid,* That prothonotaries, clerks of courts, sheriffs, coroners, and all other officers and persons employed by the auditor-general and state treasurer in carrying this or any other act in relation to the settlement of the public accounts, and the recovery of public monies into effect, shall receive for their services such compensation as they are by law entitled to in common cases; and where there are no established rates of compensation, the auditor-general and state treasurer shall make such allowances as may appear to them reasonable, payable out of the aggregate funds in the treasury in the usual manner.

How allowed.

Balances in favour of the commonwealth to carry interest, &c.

SECT. XXXV. *And be it further enacted by the authority aforesaid,* That all balances due the commonwealth on accounts settled agreeably to this act, shall bear interest from three months after the date of settlement until paid.

No receipt to be valid until as signed by the secretary, &c.

SECT. XXXVI. *And be it further enacted by the authority aforesaid,* That no receipt for money paid into the state treasury shall be good or available in law unless signed by the state treasurer or by some person known to be in his employ, and for whom he is answerable.

Books, &c. in the accountant's office to be open to inspection, &c.

SECT. XXXVII. *And be it further enacted by the authority aforesaid,* That the books and papers in the offices of the state treasurer and auditor-general shall be at all reasonable times open for the free inspection of each other.

Treasury to be examined by the auditor-general.

SECT. XXXVIII. *And be it further enacted by the authority aforesaid,* That the auditor-general shall annually examine the situation of the public treasury in relation to the monies therein, and the

deposits in the several banks, and also if he deems it necessary, examine the accounts of the state treasurer with the several banks and their branches in which the public monies are deposited; and the officers of the said banks and their branches, shall permit the auditor-general so to do: and if the state treasurer shall refuse to exhibit to the auditor-general his books, papers, or documents, or the monies reserved in his office to meet occasional demands, he shall for any such refusal, forfeit and pay for the use of the commonwealth, the sum of two thousand dollars, to be recovered as sums of equal amount are or shall be by law recoverable.

and also the banks, &c. if he thinks proper.

Penalty for refusal.

SECT. XXXIX. *And be it further enacted by the authority aforesaid,* That the state treasurer shall be appointed on the second Tuesday in January, in every year, for which purpose each house shall at least three days previous to such appointment, choose a teller, and furnish the other house with a minute of such choice, and on the day of such election, the members of both houses shall assemble at such hour as shall have been agreed upon by the two houses, in the chamber of the house of representatives, and the speaker of the senate and speaker of the house of representatives, shall preside, alternately at such elections, and the tellers shall take down in writing the name of every member voting at such elections, and that of the person voted for, whereupon the president of the meeting shall declare the result of such election; and if either of the candidates has a majority of all the members present, the president of the meeting shall declare such candidate to be duly elected state treasurer for the current year, and duplicate certificates thereof shall be immediately made out and signed by the said president and attested by the tellers, and the said tellers shall make report to their respective houses, in order that the same may be entered on their journals, but if there should not be a majority at the first poll for either candidate, the meeting shall proceed to vote until a choice be made.

When and how the state treasurer shall be appointed.

Result of the election for, to be reported, &c.

SECT. XL. *And be it further enacted by the authority aforesaid,* That the state treasurer before he enters upon the duties of his office, shall take the oaths or affirmations of office agreeably to the directions of the constitutions of the United States and this commonwealth, and shall become bound to the commonwealth in an obligation with two or more sufficient sureties to be approved of by the governor, in the sum of eighty thousand dollars, lawful money of Pennsylvania, conditioned for the true and faithful performance of the trusts and duties enjoined and required by law, to be performed by such treasurer, and the execution thereof being duly proved, the same shall be entered of record in the office of the secretary of the commonwealth, and copies of such obligation duly authenticated under the seal of the said office, shall be admitted as legal evidence in any court in this commonwealth.

Treasurer to take the oaths, &c.

And enter into recognizance, &c.

Which shall be recorded, &c.

State treasurer to procure a seal, &c.

SECT. XLI. *And be it further enacted by the authority aforesaid,* That the state treasurer shall procure a seal of office, and all copies under the seal of the state treasurer, of accounts or documents in his office, shall be evidence in all courts of law and elsewhere within this commonwealth.

Auditor-general to be commissioned for three years. How removable.

SECT. XLII. *And be it further enacted by the authority aforesaid,* That the auditor-general shall be appointed and commissioned for three years, but shall be removed from office by the governor, on the address of both houses of the legislature, and in case the present, or any future auditor-general should die, resign, or be removed from office by the governor on the address of the general assembly, the governor shall supply his place by an appointment for the remainder of the time such auditor-general had to serve, and in case the state treasurer should die during the recess of the legislature, the chief clerk in the office of treasurer after having taken the oath or affirmation of office, and given the requisite security, shall be authorized to do the duties of state treasurer until another shall be appointed by the legislature.

In case of removal the governor to supply his place, &c.

In case of the death of state treasurer or the chief clerk to serve, &c.

Auditor-general to take the oaths.

SECT. XLIII. *And be it further enacted by the authority aforesaid,* That the auditor-general before he enters upon the duties of his office, shall take the oaths or affirmations of office agreeably to the directions of the constitution of the United States, and this commonwealth, and become bound in an obligation with two or more sureties to be approved by the governor, in the sum of five thousand dollars, conditioned for the true and faithful performance of the trusts confided and duties enjoined and required by law to be performed by him.

And become bound, with sureties.

Condition of the obligation.

Salaries of the auditor-general and state treasurer.

SECT. XLIV. *And be it further enacted by the authority aforesaid,* That the state treasurer and auditor-general shall each receive the sum of one thousand three hundred and thirty-three dollars and thirty-three cents, per annum, payable quarter-yearly, in full compensation for their services.

Statements to be furnished to the auditor-general by the state treasurer.

SECT. XLV. *And be it further enacted by the authority aforesaid,* That the state treasurer shall furnish the auditor-general on the first day of every month, (unless it happen on Sunday, in which case on the next day,) an account of all monies received and paid by virtue of the powers of his office during the preceding month, together with the vouchers for the payments made by him; and the auditor-general shall transfer all the receipts and payments to their proper accounts in the books of his office.

Anti vouchers.

State treasurer to report annually the receipts and expenditures in his office, &c.

SECT. XLVI. *And be it further enacted by the authority aforesaid,* That the state treasurer shall on the fourth Monday in December, annually, make report to the legislature, exhibiting in detail the receipts and expenditures of the state treasury for the preceding year, ending at the last day of November, designating the name of every person from whom monies were received and to whom monies have been paid, and on what account: and the auditor-general shall on the same day annually make re-

Auditor general

port which shall exhibit in the abstract a statement of the finances of the commonwealth, which reports of the state treasurer and auditor-general shall be previously printed, and six hundred copies of each delivered to the clerk of the house of representatives, the expenses of printing and all other expenses attending the same to be paid out of the aggregate funds of the commonwealth, on warrants drawn in the usual manner.

to report a statement of the finances of the commonwealth. Said reports to be printed &c.

SECT. XLVII. *And be it further enacted by the authority aforesaid,* That three thousand and sixty-six dollars and sixty-six cents, per annum, are hereby appropriated for the payment of clerks employed in the offices of the state-treasurer and auditor-general: *viz.* Two thousand and sixty-six dollars and sixty-six cents, for the former, and one thousand dollars for the latter, to be paid as all other salaries are payable; and eleven hundred dollars per annum are also hereby appropriated for the contingent expenses of said offices: *viz.* Seven hundred dollars for the former, and four hundred dollars for the latter, to be paid on the settlement of accounts as in other cases.

Appropriation for clerk hire and contingent expenses, in the offices of the state treasurer and auditor-general.

SECT. XLVIII. *And be it further enacted by the authority aforesaid,* That the state treasurer shall take effectual measures for the recovery of public monies due on accounts settled by the former and late accountant officers, (the comptroller and register-generals,) to the commonwealth, and shall continue to possess and exercise all the powers and duties vested in him by the ninth section of the act of April first, one thousand seven hundred and ninety, entitled, "An act to enforce the due collection of the revenue of the state, and for other purposes therein mentioned;" which are necessary in recovering the balances due the commonwealth on account of the loans made under the acts of February the twenty-sixth, one thousand seven hundred and seventy-three; and April the fourth, one thousand seven hundred and eighty-five.

State treasurer to take measures for the recovery of former settled accounts, &c.

SECT. XLIX. *And be it further enacted by the authority aforesaid,* That all the duties not herein provided for, which, previous to the passage of the act, entitled, "An act making a new arrangement of the treasury department, and enjoining certain duties on county commissioners;" were enjoined on the comptroller-general, shall be performed by the state treasurer, and those enjoined on the register-general shall be performed by the auditor-general, under the same powers and subject to like restrictions and proceedings as when performed by the said comptroller and register-generals.

Duties to be performed by the state treasurer under the act, &c.

And certain by the auditor-general under the same act.

SECT. L. *And be it further enacted by the authority aforesaid,* That the auditor-general shall annually report to the legislature a list of the accounts which remain unsettled, and the reasons therefor, and the state treasurer shall annually report to the legislature a list of the accounts on which balances remain due to the commonwealth, which are not in a course of recovery by law, and the reasons therefor.

Report of accounts unsettled, with the reasons, to be made to the legislature.

Accountant officers may make set-off.

SECT. LI. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the auditor-general and state treasurer in the settlement of accounts of persons having claims on the commonwealth, and who at the same time may be indebted to the commonwealth, to secure the amount so due or as much thereof as the claim on the commonwealth may amount to :

Appeal granted.

Provided however, That any person feeling himself aggrieved by such determination of the accountant officers may appeal therefrom as in other cases.

Names of delinquent officers to be reported, &c.

SECT. LII. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the auditor-general to report annually to the legislature, the names of all officers who neglect or refuse to make the returns to him which by law they are enjoined to do.

Persons affected by this law, to be informed, &c.

SECT. LIII. *And be it further enacted by the authority aforesaid,* That the auditor-general shall immediately after the passing of this act, inform by letter, the several officers and persons concerned therein of their powers and duties in relation to accounting for and paying public monies, and in making returns on which the public accounts are founded.

Repeal of other laws.

SECT. LIV. *And be it further enacted by the authority aforesaid,* That the act, entitled, "An act for methodising the department of accounts of this commonwealth, and for the more effectual settlement of the same;" passed April the thirteenth, one thousand seven hundred and eighty-two; the act entitled, "An act to give the benefit of trial by jury to the public officers of this state and to other persons who shall be proceeded against in a summary manner by the comptroller-general of this state;" passed February the eighteenth, one thousand seven hundred and eighty-five; the act, entitled, "An act for the appointment of a register-general for the purpose of registering the accounts of this state;" passed March the twenty-eighth, one thousand seven hundred and eighty-nine; the supplement to an act, entitled, "An act for the appointment of a register-general, for the purpose of registering the accounts of this state;" passed September the thirtieth, one thousand seven hundred and eighty-nine; the act, entitled, "An act to ascertain the security to be given by the treasurer of the state for the time being;" passed November the nineteenth, one thousand seven hundred and eighty-nine; the act, entitled, "An act to enforce the due collection of the revenue of the state, and for other purposes therein mentioned;" passed April the first, one thousand seven hundred and ninety; so much of the act, entitled, "An act to provide for the support of the government of this commonwealth;" passed April the thirteenth, one thousand seven hundred and ninety-one, as relates to the salary of the state treasurer and allowance for clerk hire; the act, entitled, "An act to provide for the settlement of public accounts, and for other purposes

therein mentioned;" passed April the fourth, one thousand seven hundred and ninety-two; the act, entitled, "An act to provide for the better collection of the revenue arising from tavern licenses;" passed April the twenty-second, one thousand seven hundred and ninety-four; the act, entitled, "An act to alter the time for the register-general and state treasurer to exhibit a statement of the accounts of their respective offices, to the legislature;" passed March the third, one thousand eight hundred; the last section of the act, entitled, "An act making certain appropriations, and to enable the governor of this commonwealth to negotiate certain loans and for other purposes therein mentioned;" passed April the fourth, one thousand eight hundred and three; the act directing the register-general and state-treasurer to exhibit printed statements of their accounts; passed April the third, one thousand eight hundred and four; the second and third sections of the act, entitled, "An act making appropriations for the expenses and support of government for the year one thousand eight hundred and four, and for other purposes;" passed April the third, one thousand eight hundred and four; the act, entitled, "An act to enforce the collection and settlement of tavern licenses, militia exempt fines, and for other purposes;" passed April the eleventh, one thousand eight hundred and seven; the act, entitled, "An act making a new arrangement of the treasury department, and enjoining certain duties on county commissioners;" passed March the seventeenth, one thousand eight hundred and nine; so much of the fourth and sixth sections of the act, entitled, "An act abolishing the offices of receiver-general and master of the rolls, and transferring the duties therein performed to other offices, and for other purposes;" passed March the twenty-ninth, one thousand eight hundred and nine, as relates to the accounting for and payment of fees received in the offices of secretary of the commonwealth, secretary of the land-office, and surveyor-general, be, and the same are hereby repealed.

JOHN WEBER, *Speaker*

of the House of Representatives.

P. C. LANE, *Speaker of the Senate.*

APPROVED—the thirtieth day of March, one thousand eight hundred and eleven.

SIMON SNYDER.