

without covering, &c. 37. On obstructing the common sewers. 38. 1782.
 On making any pavement or footway contrary to the directions of
 the regulators. 39. Regulations relating to encroachments by cellar
 doors, &c. 40. Owners of porches, &c. exceeding the limited re-
 gulations, to be assessed, till they are reduced, or taken away. 41.
 Penalty on persons removing, or damaging pipes or trunks for con-
 veying water, &c. 42. No person to keep more than 25lb. of
 gunpowder in their houses, &c. 43. Buildings erected on the com-
 mons declared nuisances. 44. Penalty on doing so after publication
 of this act. 45. Penalty on persons digging holes, &c. on the com-
 mons. 46. Manner prescribed for recovering and applying fines.
 47. The act relating to public roads and highways not to extend to
 the borough. 48. Persons sued for any thing done in pursuance of
 this act, may plead the general issue, &c.

Passed April 13th, 1782.—Recorded in Law Book No. I. page 493.

CHAPTER DCCCCLIX.

*An ACT for methodizing the department of accounts of this commonwealth,
 and for the more effectual settlement of the same.*

SECT. I. WHEREAS the methods heretofore practised for
 the settlement of the accounts of this state have, by experience,
 been found not to answer the good purposes intended thereby: For
 remedy whereof, *Be it enacted by the Representatives of the Free-
 men of the commonwealth of Pennsylvania, in General Assembly met,
 and by the authority of the same,* That an office shall be instituted in
 this commonwealth, for auditing, liquidating and adjusting all the
 accounts thereof, and that the same shall be established and kept at
 the place where the General Assembly of the state shall hold their
 sessions, to be styled "The Comptroller-General's office;" and that
 a person of known integrity, diligence and capacity, be appointed,
 to execute and perform the duties of said office, by the name of
 "The Comptroller-General," who shall be, and hereby is, author-
 ized and empowered to liquidate and settle, according to law and
 equity, all claims against the commonwealth, for services perform-
 ed, monies advanced, or articles furnished, by order of the legisla-
 tive or executive powers, for the use of the same, or for any other
 purpose whatever; to inspect and examine all vouchers which shall
 be produced in support of such accounts or claims, and in all cases
 of doubt or difficulty to call upon witnesses, examine them on oath
 or affirmation, touching any charge or account, which it may be pro-
 bable their evidence would tend to elucidate or explain; which oath
 or affirmation the said Comptroller-General is hereby authorized
 and empowered to administer; to judge of prices and charges, in all
 cases wherein such prices or charges have not been ascertained and
 fixed, by persons duly authorized to ascertain and fix the same; and,
 generally, to call upon all persons, or their representatives, who
 have been or shall be possessed of any monies, goods or effects, be-

Office for au-
 diting, &c.
 the accounts
 of the com-
 monwealth
 instituted

Style of the
 officer, and
 his jurisdic-
 tion.

1782. longing to this state, and have not severally accounted for the same, other than and except the collectors of public taxes, and the treasurers of the different counties; and to keep fair, distinct and clear accounts of all the revenues and expenditures of the commonwealth, of every kind and nature whatsoever.

All public accounts to be rendered in to the said office, and, when settled, transmitted to the Executive.

SECT. II. *And be it further enacted by the authority aforesaid,* That from and after the first day of May next, all accounts between this state and any officer of the same, and all and every other person or persons (except as before excepted,) shall be rendered into the said office in the first instance, where they shall without delay be liquidated, adjusted and settled; and upon settlement of any such account, the same shall be transmitted, together with the vouchers thereto belonging, to the President and Council, who, if satisfied with the justice of such settlement, shall, by warrant drawn on the Treasurer of the state, direct the payment of any balance, which may appear to be due thereupon, to the party entitled to receive the same; and the President and Council shall, by their Secretary, return the same accounts and vouchers into the said office, together with such warrant; and the said Comptroller-General shall make an entry in his books of such warrant, and, having certified the same on the back thereof, shall forthwith deliver it to the party entitled to receive such balance, and shall carefully file and deposit all such accounts and vouchers in his office; and if upon any settlement a balance shall be found due to the state, the account and vouchers shall be filed in the said office, in like manner as afore directed, and the said Comptroller-General shall forthwith take the most effectual steps for the speedy recovery of the same.

Proceedings thereon.

Warrants to be entered.

Balances due to the state to be recovered.

SECT. III. *And whereas many accounts of long standing are still unsettled, or have not been finally closed, and large sums of money or considerable effects, belonging to the commonwealth, remain in the hands of divers persons, and the same will probably be lost, if vigorous measures be not taken to compel such persons to settle their accounts, and discharge the balances which may appear to be due to the state:*

Comptroller-General to form abstracts of the names, &c., of persons, who have received money from the commonwealth, &c.

SECT. IV. *Be it therefore enacted by the authority aforesaid,* That the Comptroller-General shall, with all convenient speed, form abstracts or lists of the names and surnames, additions and places of abode, of all persons who shall have received monies, effects or property of this commonwealth into their hands, which they have not accounted for, and of the value or amount received by each person, as well as the dates of the several transactions; for which purpose he shall be, and hereby is, authorized and empowered to call for all the books and papers, accounts and vouchers, appertaining to or belonging to the state, which shall be in possession of the auditors heretofore appointed, or in the hands of any other person or persons whatever.

And to direct the Prothonotary of the county to issue process, &c.

SECT. V. *And be it further enacted by the authority aforesaid,* That the said Comptroller-General shall, with all dispatch, direct the Prothonotary of the county, wherein the person or persons whose names shall be contained in such abstract be resident, or in which

they had their last known abode, to issue process, commanding the Sheriff or Coroner of the said county to summon such person or persons to appear, within three months, in the Comptroller's office, and there exhibit and settle their accounts, and pay all sums of money belonging to the state, of which they shall respectively be found possessed; whereupon such Sheriff or other officer shall serve a copy of such summons upon the party or parties aforesaid, at least thirty days before the end of the term last mentioned, and shall make proper return of every such summons, within twenty days after such service, to the Prothonotary, upon oath; and if such person or persons, whose name or names shall be contained in such summons, are not found within the county, the Sheriff or Coroner of the same shall proceed to demand and call, in an audible public manner, upon such person or persons, in open Quarter Sessions of the peace, to appear as aforesaid, and settle his, her or their accounts, and pay over to the Treasurer of the state all monies belonging to the state, which they severally possess and detain in their hands respectively.

SECT. VI. *And be it further enacted by the authority aforesaid,* That if any person or persons, who shall be summoned, or demanded, and called upon, as aforesaid, shall refuse or neglect to exhibit their accounts as aforesaid, within three months after the service of such summons, every and all such delinquent or delinquents shall be liable to answer for and pay to the Treasurer of the state the amount of the monies, or the full value of all public effects, which shall appear to the Comptroller-General to have been received or come to the hands or possession of such person or persons respectively, without any allowance, deduction or set-off whatsoever.

Persons neglecting or refusing to exhibit their accounts, liable to pay the full value, &c.

SECT. VII. *And be it further enacted by the authority aforesaid,* That if any auditor or auditors, person or persons aforesaid, having in his or their possession any of the public books or papers, accounts or vouchers, herein before mentioned, shall refuse or neglect, within ten days after demand made by the said Comptroller-General, to deliver up to him, on oath, all and every the books, papers, accounts or vouchers aforesaid, all and every such auditor or auditors, person or persons, so offending against this act, shall be proceeded against by the Comptroller, and shall forfeit and pay any sum not exceeding one thousand pounds, to the use of the state to be recovered, on conviction, in any court of record within the same.

Penalty on persons refusing to deliver up public books or papers, &c.

SECT. VIII. *And be it further enacted by the authority aforesaid,* That in case any person shall be found to have a balance in his or her hands, due to the state, and shall, on order from the Comptroller-General, refuse or neglect to pay the same, as before directed, and in case any person who shall be summoned, or demanded, and called upon, in open Quarter Sessions of the proper county, shall not exhibit his or her accounts, and procure the same to be settled, according to the directions of this act, all and every such person shall be liable to be taken and imprisoned in any county gaol, by warrant, under the hand and seal of the Prothonotary of said county, or his or her goods and chattels shall be distrained and sold, af-

Method of recovering balances due to the state.

1782. ter thirty days from such distraining, by warrant, under the hand and seal of said Prothonotary, to satisfy such balance, or such value or sum, certified as aforesaid, together with costs and charges; and if other property cannot be found, the lands and houses of the delinquent may be taken and sold by the Sheriff of the county, so far as may be necessary for the purposes aforesaid, by virtue of a writ of *Fieri Facias*, to be issued by the Prothonotary of the county where such real estate lieth, upon a certificate of the debt due to the state from the Comptroller being filed with such Prothonotary.

Monies recovered to be paid to the State-Treasurer.

SECT. IX. *And be it further enacted by the authority aforesaid,* That the money so recovered shall be paid, by the Sheriff or Coroner who shall receive the same, into the hands of the Treasurer of the state, for the use of the state, within thirty days after such recovery.

No accounts to be deemed settled, until audited by the Comptroller.

SECT. X. *And be it further enacted by the authority aforesaid,* That no account whatever, between the commonwealth and any public officer, or other person whatsoever, except as before excepted, shall be deemed to be settled, and the party exonerated from settling and supporting the same in the manner required by this act, until the same shall be audited, liquidated, and settled in the office of the Comptroller-General, erected by this act; other than and except all such accounts, as have been settled by auditors or commissioners heretofore appointed for the purpose, or by the committees of Assembly.

Provide, that errors in revised accounts be reported to the legislature.

SECT. XI. *Provided nevertheless, and be it further enacted by the authority aforesaid,* That the said Comptroller-General shall be, and is hereby, authorized and empowered to examine, revise and correct, all and every the account or accounts settled by the auditors, commissioners, or committees of Assembly aforesaid, and shall report all substantial errors or omissions, which he may discover, to the General Assembly of this commonwealth, who shall finally determine thereon, either by directing a re-settlement of such accounts with the said Comptroller-General, or by confirming the same.

Comptroller may summon witnesses.

SECT. XII. *Be it further enacted by the authority aforesaid,* That it shall and may be lawful for the said Comptroller-General as often as there shall be occasion, to call before him, by subpoena, or summons, and in case of contempt to issue a writ of attachment, in order to compel the appearance of any person or persons, who the said Comptroller-General may reasonably suppose is or are capable of giving evidence or information concerning the said accounts, or any of them; and in case any person or persons, on whom such subpoena or summons shall be served, shall refuse to appear, as in such writ shall be expressed and directed, or, having appeared, shall refuse to make a full disclosure of his, her or their knowledge in the matter depending before the said Comptroller-General, the said Comptroller-General may award an attachment, and commit such delinquent or delinquents to the common gaol of the county, there to be holden, till such person or persons shall submit to the said Comptroller-General, and comply with the directions of this act;

Penalty on persons refusing to appear, &c.

and all persons who shall be summoned as witnesses by the said Comptroller-General, and every Sheriff, Coroner or other officer, to whom he shall direct his precepts or writs, shall be allowed like fees for their attendance and services, as witnesses summoned to appear in the inferior courts of justice, and Sheriffs, Coroners and other officers are entitled to in such courts; such costs, together with further charges accruing, to be levied on the several delinquents by the said Comptroller-General, by warrant, in like manner as small debts are recoverable.

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Allowance to witnesses, &c. for attendance.

SECT. XIII. *Provided always, and be it further enacted by the authority aforesaid,* That if, upon any subpoena or summons requiring the attendance of any person or persons before the said Comptroller-General, as aforesaid, a return be made that such person is not to be found within the proper county, that the said Comptroller-General may issue an attachment, and proceed thereon as aforesaid, as if such subpoena or summons had been duly served.

Proviso, in case persons summoned are not found.

SECT. XIV. *And be it further enacted by the authority aforesaid,* That the Secretary of the Supreme Executive Council shall be, and he is hereby, required and enjoined, once in every month, to enter in the Comptroller-General's office all and every marriage and tavern or other licence, noting how many of said licences have been paid for, and the sums so paid; and also what number of blank licences have been granted, either for marriages or taverns, not paid for, and to whom granted; and the said Comptroller-General shall cause fair entries to be made of all such sums of money so received by the Secretary, and also of all such licences as have been so granted to the several Prothonotaries and others, and have not been paid for; and shall open an account against all such Prothonotaries or other persons, for the amount of such licences; and the said Prothonotaries and others, at least once in three months, shall settle their respective accounts with the Comptroller-General, in which the Treasurer's receipts, and the blank licences which may at such time be unused and produced to the said Comptroller, shall be received and accepted by him as the only sufficient vouchers in such settlement.

Secretary of the Council to enter all licences monthly, in the Comptroller's office :

and the Comptroller shall debit the respective Prothonotaries therewith.

Mode of accounting for them declared.

SECT. XV. *And be it further enacted by the authority aforesaid,* That the Comptroller-General shall particularly attend to such parts of the accounts already settled, or that may hereafter be settled, as are properly a charge against the United States, and, selecting such parts with great precision, institute an account between the United States and the commonwealth, in forming which he shall regulate himself by the resolution of Congress authorizing such charges, and by the accounts raised against the commonwealth in the books of the department of the treasury of the United States; and where any charge shall appear to him to be of a federal nature, although such charge shall not be expressly acknowledged by Congress, he shall open a separate account for the same, to be finally settled on such principles as may hereafter be established by Congress, and agreed to by this commonwealth.

Comptroller to select such parts of accounts as are properly chargeable against the United States, &c.

1782.

State Treasurer not to
 site or pay
 any monies
 without a
 warrant
 from the
 Executive,
 entered and
 certified by
 the Comptroller.
 Cases ex-
 cepted.

SECT. XVI. *And be it further enacted by the authority aforesaid,* That the Treasurer of this state shall not from and after the first day of May next, issue or pay any of the public monies which have come or shall come to his hands without a warrant for so doing, signed by the President or Vice-President in Council, and entered in the Comptroller-General's office, such entry to be certified on such warrant by the said Comptroller-General, other than and except the monies appropriated to the use of the United States for the current year, which shall remain subject to the orders of the Superintendent of the finances of the United States, and the wages and incidental expenses of the House of Assembly, which shall be paid on warrants drawn by the Speaker in Assembly, any law, custom or usage, to the contrary in any wise notwithstanding. *Provided always,* That such orders or warrants, drawn by the Superintendent of the finances or Speaker, for the purposes aforesaid, be first entered and certified in the Comptroller-General's office, as before directed.

Comptroller's books,
 &c. shall be
 open to the
 inspection of the
 committee of
 accounts,
 and copies
 shall be fur-
 nished the
 Executive.

SECT. XVII. *And be it further enacted by the authority aforesaid,* That the books, papers and transactions of the office of the Comptroller-General shall be open to the inspection and examination of the committees of accounts, who shall be empowered by the Assembly of this state for the time being, or Executive Council; and the said Comptroller-General shall be obliged to furnish annually, and at all other times, a state or abstract of the public accounts, or any of them, to the legislative and Supreme Executive powers of the state, when he shall be thereunto required by either of them.

Comptroller's salary.

SECT. XVIII. *And be it further enacted by the authority aforesaid,* That the salary of the Comptroller-General shall be the sum of five hundred pounds per annum payable in quarterly payments, by warrant drawn on the Treasurer for that purpose by the President or Vice-President in Council.

Comptroller to give
 security,

SECT. XIX. *And be it further enacted by the authority aforesaid,* That the said Comptroller-General shall, before he enters on the duties of the said office, give bond, with one or more sufficient sureties, in the sum of five thousand pounds, to the President or Vice-President in Council, for the faithful performance of the duties of his office, and shall likewise take and subscribe the following oath or affirmation; to wit, "I do swear, or affirm, that I will faithfully execute the office of Comptroller-General for the commonwealth of Pennsylvania, and will do equal right and justice to all men, to the best of my judgment and abilities, according to law and equity."

and qualify.

Former
 laws re-
 pealed.

SECT. XX. *And be it further enacted by the authority aforesaid,* That the act of Assembly of this commonwealth, entitled, "An Act to compel the settlement of public accounts," passed on the first day of March, one thousand seven hundred and eighty, and a supplement to the said act, passed on the thirtieth day of May, in the same year, as likewise all and every the act or acts of the Assemblies of this commonwealth heretofore passed, for regulating or settling;

the accounts of the same, of every kind or nature whatsoever, shall, 1782.
from and after the passing of this act, be, and the said acts are here-
by, repealed and declared void.

[SECT. XXI. *And be it further enacted by the authority aforesaid,* This act to be publicly read in the courts. [Obsolete.]
That this act shall be publicly read in every court of Oyer and Ter-
miner, and of the Quarter Sessions of the peace, which shall be
holden in this state, between the first day of May and the first day
January next, during which all other business shall cease.]

[SECT. XXII. *And be it further enacted by the authority aforesaid,* Officer appointed. [Repealed.]
That John Nicholson be, and he is hereby, appointed Comptroller-
General for the time being.]

Passed 13th April, 1782.—Recorded in Law Book No. 1. page 508. (u)

(u) It will be obvious to the reader, that many of the powers given to, and the duties enjoined on, the Comptroller-General, from time to time, by various acts, are now extinct. The office itself is now abolished, but many of the powers and regulations of this act remain, and are vested in, and govern the State Treasurer, and Auditor-General. It must therefore give satisfaction to review the whole subject, and to bring together all the important acts which have been passed relative to the public accounts, since the year 1782, to the present period.

By the 8th section of an act passed April 13th, 1782, (chap. 960) for settling and adjusting the depreciation of the pay accounts of sundry officers, &c. The Comptroller-General was directed to settle the depreciation of the pay accounts of the several officers and men included in the act.

And by an act passed September 20th, 1782, (chap. 977,) to extend the powers of the Comptroller-General of this commonwealth; that officer was directed to execute the duties of the Auditors, under the acts of December 18th, 1780, (chap. 909,) and October 1st, 1781, (chap. 944,) in settling the depreciation of pay of the troops of this state, as far as the same had not been performed by the Auditors, and his certificates were to have the like effect as if signed by the Auditors, and rest upon the same funds, by reason of the office of Auditors having been abolished by the act in the text. But these acts and the duties under them are now extinct and obsolete.

So, by an act, entitled "an Act to enable the Comptroller-General to issue certificates for the balances due on the accounts of the late Ranging Company, raised for the defence of the frontiers, and other accounts due to the citizens of this State," passed April 1st, 1784,

(chap. 1089.) It was enacted, that upon liquidation of the several accounts of the officers, soldiers and citizens of this state, the Comptroller-General should grant certificates to each and every of them, for the balance due to them respectively, in specie, which certificates carried interest, at six per cent. from July 1st, 1783, and were transferable as promissory notes; these certificates, by the third section of the act were receivable as specie in payment for the purchase money of lands, &c.

And by "An act for the relief of such persons as have debts due to them from the estates of persons attainted of treason, and confiscated in the late war, &c." passed March 30th, 1785, (chap. 1138,) the Comptroller-General was authorized to issue certificates for claims against forfeited estates, as decreed by the Judges of the Supreme Court, according to law, and to calculate interest upon all such claims as should be decreed with interest, upon the principal sums to the first day of July, 1783; at which period the interest was to commence upon the certificates to be granted, and the same to be consolidated with the principal aforesaid. But where bonds, or other claims should not have been decreed to become due, with interest, until some time posterior to the date last mentioned, the interest to be calculated upon, and discounted from such debts, from and after the said first day of July.

Certificates were not to issue for a greater than the specie value of the net proceeds of the sales of such estates, which the Comptroller-General was directed to ascertain before he issued any certificates, and where the demands of creditors exceeded such value, to lay the same before the Judges of the Supreme Court, who were to decide, according to law and equity, in

1782. what manner, and what proportion, the debts should be paid out of the assets given, having respect to mortgages, bonds with judgment, obligations, and common book debts.

Citizens of neighbouring states, who had balances due by this state, upon the settlement of their several accounts, were respectively entitled to receive certificates, in like manner as citizens of this state, agreeable to the act of April 1st, 1784.

By an act of March 1st, 1786, (chap. 1191,) the interest on the certificates issued in pursuance of the above acts, was directed to be paid half-yearly; a previous provision having been made for the annual payment of interest by the treasurer, by an act of March 16th, 1785, (chap. 1126,) and provision was made for the redemption of the public debt, by the act of April 10th, 1792, (chap. 1635.)

By an act passed April 4th, 1805, (chap. 2611,) the certificates of state debt, depreciation certificates and the bills of credit issued under the acts of 1781 and 1785, are declared to be irredeemable after a limited time, now past. And see chap. 1642, passed Feb'y 9th, 1793, and chap. 1764, passed April 22d, 1794.—So that all the duties specified under any of the acts above cited, are now become obsolete; the acts having no longer any operation.

On the 18th of Feb'y 1785, an act was passed (chap. 1122,) 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."

By this act, an appeal was allowed to the Supreme Court from the settlement of accounts by the Comptroller-General, after the settlement had been transmitted to the Executive Council for their approbation. The appeal to be within one month after notice given to the party, that the settlement was approved of by the Council, but not afterwards; and the appeal was to be allowed by the Executive Council, provided the party entered sufficient security with a judge of the Supreme Court, or before the President of the Common Pleas of Philadelphia, within ten days after such appeal, to prosecute it with effect, pay all costs and charges the Supreme Court should award, and any sum of money which should appear by the judgment of the said Court to be due to the commonwealth, or surrender, as prisoner to the sheriff of the county.

But, in case of proceedings against any person in pursuance of the act in

the text, if, upon summons and demand made, he should refuse or neglect to exhibit his accounts to the Comptroller-General, as directed by the act, the settlement is declared to be final, and the party is deprived of his appeal.

On an appeal, the Supreme Court was to direct the form of proceedings, and, if necessary, direct the Attorney-General to appear and plead thereto, on behalf of the commonwealth; but not to allow of any plea to a declaration filed by the Attorney-General upon any matter, other than the general issue, unless verified by the affidavit of the defendant; nor any demurrer to such declaration for want of form; but that it should be sufficient in all actions on the case, or upon account, to allege that the defendant was indebted to the commonwealth for money had and received, &c. and that payment thereof hath not been made.

If the Supreme Executive Council was dissatisfied with the settlement of any account by the Comptroller-General, in pursuance of any act, or be of opinion that a legal discussion of the same would tend to a furtherance of justice, they were authorized to direct the Attorney-General to institute a suit against the party, with whose account they were dissatisfied, in the Supreme Court, by writ of *capias ad respondendum*, wherein like proceedings should be had as in civil actions instituted in the Courts of Common Pleas of the counties of this state.

Upon any appeal, or suit directed as aforesaid for the re-settlement of any account, it was made the duty of the Executive Council, to send to the Supreme Court a transcript of the whole account in controversy, settled by the Comptroller-General, and approved or rejected by them, within the two first days of the next term after the appeal made. And in case it should appear by such transcript, that the party is indebted to the commonwealth, the Attorney-General to file a declaration *instantur* for money had and received, &c. to which the party shall plead the general issue, without any imparlance, and issue being joined, the court is to award a *venire* returnable at the same or any future term, in their discretion, for the trial of the said issue, and a verdict in favour of the commonwealth found and confirmed, to be final and conclusive, and execution to issue accordingly; and no appeal or writ of error to lie upon the said judgment. But if a balance should be found due to the party from the commonwealth, and the court should confirm the verdict, then the judges were to certify the same to the Execu-

five Council, with the amount of costs, who were to grant an order for payment, &c.

Depositions may be taken, at the costs of the party applying, of witnesses residing out of Philadelphia, Bucks, Chester, or Montgomery counties, by rule of court. And if the Supreme Court should be of opinion that the trial ought to be in the county where the cause of action arose, they might direct it to be at *Nisi Prius*, or in the Court of Common Pleas of such county, which court was authorized to preside at such trial, and to certify the verdict given by the jury, to the Supreme Court, that judgment might be entered accordingly.

The Comptroller-General was also authorized to revise his own settlements which shall not have been appealed from, or any issues tried, and on discovery of errors, to proceed anew thereon, to do justice to the commonwealth or the party, and his award in such case to be of like effect as in the original settlements, provided such error be discovered within one year from the passing of the act, and in future settlements within one year after his award, in any case laid before the Executive Council; after which times respectively, the said settlements and awards should not be again opened or questioned, but the party, his heirs, executors or administrators should be forever quieted touching the same.

The settlements of the Comptroller-General and confirmation by the Supreme Executive Council, in case of a balance due from any person to the commonwealth is declared to be a lien on all the real estate of such person throughout the state, in the same manner as a judgment for debt given against such person in the Supreme Court; and if upon appeal, the settlement is confirmed, the court shall award interest thereon from the date of the confirmation by the Executive Council, and costs to be paid by the appellant.

It is further provided, that in any action instituted in pursuance of this act, or upon any issue formed between the commonwealth and any person, for whom or against whom, the Comptroller-General shall have awarded balances, the court, with the consent of the Attorney-General, and party, may appoint referees, whose report, if confirmed by the court, shall have like effect, and there shall be the like proceedings, as in case of a verdict of a jury, and judgment given thereon accordingly.

Such are the outlines of this important act, the principles of which remain in force, though in the form and

manner considerable alterations have taken place, as will hereafter appear in this note, by subsequent laws.

For the sake of the connexion of the subject, however, it may not be improper to state here, that with respect to the appeal, it is provided by the act making a new arrangement in the treasury department, passed March 17th, 1809, That if any individual shall think himself aggrieved by any settlement made by the accounting officers, he shall have the like remedy of an appeal under the same circumstances, as if the settlement had been made under the existing laws by the Comptroller and Register General. And in case of any appeal, such appeals shall be forthwith transmitted by the Auditor-General to the Prothonotary of the Court of Common Pleas of the county in which the seat of government is or may be, there to be tried and determined, subject nevertheless to a further appeal to the court in bank of the proper district.

The appeal allowed by the act of Feb'y, 1785, was extended to the case of accounts that had been settled before it was passed, by an act passed August 26th, 1786, (chap. 1219,) provided the appeal was made within one year after that time. But this act is entirely obsolete.

An act was passed April 4th, 1785, (chap. 1147, now obsolete) among other things, to secure the independency of the Comptroller-General, by a commission for seven years, and a permanent salary, upon condition of his good behaviour only; and the appointment vested in the Executive Council, and his salary fixed at £.800.

The Register-General's office was established by an act passed March 28th, 1789, (chap. 1412,) and a salary of £.500 *per annum* appropriated for that officer, who was to be appointed by the General Assembly.

The Comptroller-General was enjoined and required to submit all accounts thereafter to be adjusted between this commonwealth and the United States, or any one or more states, or any one or more individuals, before he should finally settle the same, in pursuance of any laws in force, to the inspection and examination of the said Register-General, and to take his advice and assistance in making such settlements; and every statement and settlement of any public account by the Comptroller-General so made with the aid and assistance of the Register-General, was to be laid before the Supreme Executive Council, in the same manner, and for

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the same purposes, as were provided as to accounts settled by the Comptroller-General.

The Register-General was enjoined and required to provide suitable books, and therein open a fair set of accounts with and for all and every person and persons, and bodies politic whatsoever, with whom any accounts then were, or thereafter should be depending with the state, or who had, or should receive any public monies belonging to the state; and to transfer to such accounts all balances appearing to be due from any person, or body politic, at the time of passing this act; and where any account could not be finally settled and balanced up to the said time, so much thereof as could be settled or ascertained, was to be transferred to and entered in such books, and the residue brought forward and entered therein, so soon as the same could be ascertained with the aid of the Register-General.

All warrants and orders to be drawn and issued by the Executive Council, or General Assembly, thereafter, for any public monies which they respectively, by law, had any right to draw and issue, were directed to be carried to the office of the Register-General, to be countersigned by him, and entered in the proper accounts, to which they were respectively chargeable, before the same should be allowed or charged to the public in the office of the Comptroller-General.

The Register-General was further required, as often as he should be directed by the Executive Council, to inspect and examine all such part and parts of the transactions of the Comptroller-General, as the Council should judge necessary and proper, and to make fair and just reports thereof to them, for their information.

John Donaldson, was, by this act, appointed Register-General; and the act of April 4th, 1785, so far as it authorized the appointment of the Comptroller-General for seven years, was repealed, and it was provided, that that officer should hold his office during the pleasure of the Executive Council.

By a supplement to the act last noted, passed September 30th, 1789, (chap. 1452,) it was made the duty of the Comptroller-General to state and adjust, and strike the balance of all accounts between this commonwealth and the United States, or any one or more states, or any one or more individuals, or bodies corporate, and to examine the vouchers for all debits and credits therein contained, and to report his opinion

thereon, together with the vouchers thereof, and to take the advice and assistance of the Register-General in settling the same, before the final allowance thereof, and, after such settlement and allowance, the same was to be laid before the Executive Council, in the manner, and for the purposes mentioned in the original act.

He was, moreover, forthwith, to furnish the Register-General with an account of all balances which, on the 28th day of March preceding, were due to or from any person or persons, or bodies politic with whom accounts were then depending with the state, and to submit to the examination of the said Register-General, his books, containing all entries having relation thereto, and such papers, accounts, documents, and vouchers, as should be necessary and sufficient to prove the justice of such balances, that the Register-General might be enabled to open the accounts in his books.

Likewise, to furnish the Register-General with an exact account of all the continental and new loan certificates which, under the act for that purpose, had been exchanged for each other, containing the dates, numbers, sums, names of the persons in whose favour they had been issued, the amount of interest paid thereon, with such other particulars as the case should require, and of the payments or receipts of interest for equalizing the balance of interest respectively due thereon, together with the vouchers to support the same; and upon all applications hereafter to be made for the exchange of such certificates, before the exchange should be made, to furnish the Register-General an account of each certificate offered, and of the certificate or certificates intended to be given in exchange of the interest due to and from the state thereupon, and the Register-General, after examination and approbation of such certificates and accounts, was to cause the same to be registered in his books accordingly.

He was directed, also, to furnish to the Register-General a just account, supported by vouchers, of all the certificates he had granted, since the 28th day of March preceding, to any person or body politic for any debt due from the commonwealth; and, after passing this supplement, before he granted any certificate for any debt due from the commonwealth, to submit the accounts and vouchers of such debts, not already examined by the Register-General, together with the certificates intended to be granted for the same, to the exami-

nation and approbation of the Register-General, who was directed, thereupon, to cause the same to be registered, and to endorse the registry thereof on such certificates.

The State-Treasurer was enjoined and required to furnish to the Register-General, every month, an account of all monies received by him for the use of the commonwealth, and of all interest paid by him upon any securities of the commonwealth, during the preceding month; and the Register-General was directed to transfer all such receipts and payments to the proper accounts in his books.

The Register-General was enjoined and required to prepare a general statement of all the accounts of the commonwealth, ending on the 30th of September in every year, on or before the twenty-first day of October following, and to lay the same before the General Assembly, within the first week after they shall have convened, in the first session of every year, and additional statements as often afterwards, in the course of each year, as the Assembly should order and direct; and that he should at all times submit his books to the inspection of the General Assembly and Executive Council, or either of them, and of any committee of them, or either of them, appointed to view the same.

The Comptroller-General was directed to examine the certificates granted by the Orphans' Court, under the act to provide for the more effectual relief of the widows and children of the officers and privates of the militia who have lost their lives in the service of their country, passed March 27th, 1790, (chap. 1482,) and, if need be, to return them to the said court to be revised and corrected: and to cause all such certificates as should be by him examined and approved, to be registered in alphabetical order, and having first submitted them to the examination of the Register-General was to transmit them to the Executive Council, who were authorized to draw orders upon the State Treasurer for the payment thereof. (This is now the duty of the State Treasurer.)

By an act passed April 1, 1790, (chap. 1495,) entitled "An act to enforce the due collection of the revenues of the state, and for other purposes therein mentioned;" it was enacted, That, thereafter, all accounts of fees received by the Secretary of the Supreme Executive Council, Surveyor-General, Receiver-General, and Secretary of the Land-Office, all accounts of monies or certificates received by the Receiver-

General in payment for lands, &c. payable to the state; all accounts of monies received or to be received by the Prothonotary of the Supreme Court, or of the several Courts of Common Pleas, Clerk of the Mayor's Court, or of the several Courts of Quarter Sessions, or other officers, receiving or accountable for fines and forfeitures, marriage or tavern licences, or taxes upon legal process; and all accounts between the State and Collectors of Excise, County Treasurers and Auctioneers, should once in six months, or oftener, if there-to required by the State Treasurer, be rendered to him, who, without delay, was to examine, liquidate, and adjust the same; for which purpose he was authorized, by subpoena and attachment to call witnesses before him, and administer necessary oaths and affirmations; and every such account, so examined, liquidated, and adjusted, to transmit, together with the evidence and vouchers thereto belonging, to the Register-General, for his examination and approbation, who, if he approved thereof, was forthwith to transmit the same, with the vouchers, &c. to the President and Supreme Executive Council for their final approbation, who, having approved thereof, were to return the same, by their Secretary, to the Register-General, who was to cause the same to be registered, as directed by law in cases of accounts settled by the Comptroller-General; and to prevent error or fraud, the Register-General was directed to make upon each voucher, a mark or note of reference to the account to which it referred when produced by the Treasurer; and the said accounts, so approved and registered, to return, with the vouchers, to the Treasurer, who was, thereupon, either to give discharges, or to take legal and effectual measures to recover the monies due to the commonwealth.

The Treasurer was required to furnish to the Register-General the first of every month, an account of all monies received and paid by virtue of his office during the preceding month, who was to transfer all receipts and payments to the proper accounts in his books. The Treasurer to settle annually with the Register-General, &c.

All demands thereafter by individuals, or bodies politic, except the accounts before stated, and all accounts to be opened between the state and such bodies politic, or individuals, were in the first instance to be submitted to, examined, liquidated, and adjusted by the Register-General, who was vested, for that purpose, with like powers as

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were vested in the Comptroller-General, and after liquidation and adjustment, to be transmitted, with the vouchers and evidence, to the Comptroller-General, for his examination and approbation, who having examined and approved the same, and entered them, was, in like manner, to transmit them to the President and Council for final approbation, who, having approved thereof, were to return the same, by their Secretary, to the Register-General, to be by him registered, and carefully filed and deposited in his office.

All such settlements were to have the like force and effect, and be subject to the like appeal, at the instance of the party, as settlements theretofore made by the Comptroller-General.

The act then proceeded to direct in what manner continental certificates, received by the comptroller, were to be examined and arranged, and to be delivered to the Treasurer, who was to enter in proper books such as drew interest; and to receive the interest; and also directed the proceedings where certificates, other than those received on loan, had been given in exchange by the Comptroller; and all certificates issued by or under the authority of this state, which had been received by the Comptroller, in payment for lands or otherwise, for the use of the state, or had been returned by the parties who received them in exchange for certificates of debts due by the U. States, pursuant to the act of March 1st, 1786, were to be examined and cancelled, and delivered to the Register-General, who was directed to preserve them, by pasting them, in numerical order, in books of coarse paper, leaving as much of each certificate free as would discover the endorsements of interest thereon.

The powers and duties of the trustees of the Loan-Office were transferred to the Treasurer.

In case of a difference of opinion between the Register-General, Comptroller-General, or Treasurer, or either of them, relative to the duties required of them, they were required forthwith to apply to the Executive Council for their orders and directions therein, which should indemnify and save harmless all such officers paying obedience thereto.

A penalty was prescribed for refusing to deliver up official papers to the proper officers.

The Comptroller-General was further directed to proceed in the exchange of the certificates issued in lieu of those received on loan, under the orders and directions of the Executive Council. And the Comptroller and Register were, once in each month, in presence of two

members of council, to examine all certificates granted by this state, and received in exchange by the Comptroller-General, and after taking lists of them, to deliver them to the Register-General, for the purpose of being cancelled and preserved in manner aforesaid; and so much of the act of September 30th, 1789, (chap. 1452,) as directed the Comptroller-General to submit the accounts of certificates, and certificates by him to be given or received in exchange, to the inspection of the Register-General, was repealed.

By an act entitled "an act authorizing the State Treasurer to subscribe in the name of the commonwealth, to the loan proposed by the United States, and for other purposes therein mentioned," passed March 30th, 1791, (chap. 1531,) after reciting that from the dissolution of the Supreme Executive council, the directions of the last preceding act herein cited had not been fully carried into effect, and the interest of the commonwealth required that the certificates of debts due by the United States, belonging to this commonwealth should be delivered to the State Treasurer, to be subscribed to the said loan; the Register-General, Comptroller-General and State Treasurer were enjoined and required, without delay, to proceed in the examination of the certificates described in the said act, and in cancelling those directed to be cancelled; and the Comptroller-General, in the presence of the Register-General, was enjoined forthwith to deliver those therein directed to be delivered to the State Treasurer, in manner and form as prescribed in said act, save only so far as the same related to the duties to be performed by two members of the Supreme Executive Council.

The Treasurer was then directed to subscribe to the loan under the act making provision for the debt of the United States, passed, in Congress, August 4th, 1790, and at least once in every month after making such subscriptions report his proceedings therein, and settle his accounts of the certificates to him delivered in the same manner as was provided for the settlement of his annual accounts by the act to enforce the due collection of the revenues of the state. The Treasurer was directed to receive the new certificates; and the capital stock thereby created was to remain subject only to the legislative acts of the commonwealth, and the Treasurer to receive the interest as the same should grow due.

For a view of the new loan and continental certificates, and the duties of the Comptroller-General, and Treasurer therein, see the act for the further relief of the public creditors, &c. (commonly called the funding act,) passed March 1st, 1786, (chap. 1191,) to which a supplement was passed March 28th, 1787, (chap. 1271,) which extended the loan to continental Loan-Office certificates issued in the states of New-Jersey and Delaware to citizens of Pennsylvania; and see the act to repeal so much of any act or acts of Assembly as directs the payment of the new loan debt, or the interest thereof, beyond the first day of April next, and for other purposes therein mentioned, (chap. 1404,) passed March 27th, 1789, and a supplement thereto passed September 30th, 1791, (chap. 1583.)

By an act entitled "An act to enforce the due collection and payment of taxes within this commonwealth, passed March 24th, 1786, (chap. 1207,) the commissioners of the several counties were directed to prepare and transmit to the Comptroller-General, fair duplicates of the assessments made within their respective counties for the collection of state taxes; but by the 7th section of the act to provide a more effectual method of settling the public accounts of the commissioners and treasurers of the respective counties, passed March 30th, 1791. (chap. 1532,) the auditors, to be appointed under the act are required to prepare and transmit such duplicates to the Comptroller-General in all such cases where it shall appear the commissioners of such counties had omitted so to do; and also to transmit to the State Treasurer a transcript of so much of their settlement, after final judgment entered thereon, as contains the account of monies levied for state purposes within the said counties respectively.

By an act passed January 14th, 1791, (chap. 1512,) all duties which by the laws of the state were directed to be performed by the President, or President and Council, and not inconsistent with the constitution of the commonwealth, &c. were transferred to the Governor.

This act was limited to a short period, but was supplied by an act of a similar title passed April 13th, 1791, (chap. 1553,) which was also limited, but was extended by acts passed September 21st, 1791—March 28th, 1792—and April 11th, 1793, (chap. 1569, 1599, 1678,) and on the 22d of April, 1794, (chap. 1761,) a permanent act was passed, entitled "An act for vesting the powers formerly exercised by

the Supreme Executive Council, in the proper departments under the present constitution of the commonwealth," by which the Governor for the time being shall be deemed and taken to be in the place and stead of the Supreme Executive Council, or the President or Vice-President thereof, and shall have and exercise all the powers in them, or any, or either of them vested, unless such powers have been, and are, by law, vested in some other officer or officers, person or persons, or shall be inconsistent with the provisions contained in the existing constitution of the commonwealth.

It is necessary, however, to observe, that in the act of September 21st, 1791, it was provided, that in all cases, where accounts examined and settled by the Comptroller and Register-General, or either of them, have heretofore been referred to the executive authority to be by the said executive authority approved and allowed, or rejected, the same should only for the future be referred to the Governor when the Comptroller and Register-General should differ in opinion. But in all cases where they agreed, only the balances due on each account should be certified by those officers to the Governor, who was directed to proceed thereon, in like manner as if the said accounts respectively had been referred to him according to the former laws on the subject. And that in all cases where the party or parties should not be satisfied with the settlement of their respective accounts by the Comptroller and Register-General, or where there should be reason to suppose that justice had not been done to the commonwealth, the Governor, in like manner, and upon the same conditions as theretofore, was authorized to allow appeals, or cause suits to be instituted, as the case might require.

On the 30th September, 1791, (chap. 1582,) an act was passed to provide more effectually for the payment of the public debts and obligations; by which the Comptroller and Register-General, under the direction and control, and with the approbation of the Governor, were authorized to sell by private contract, at such periods, and in such sums as the Governor should direct, so much of the deferred debt, or three per cent. stock of the United States, the property of this state, as should be sufficient to make good deficiencies which had arisen, or might arise in the funds appropriated by law for the payment of any public debt or obligation then due, or which might become due prior to January 1st, 1792; for dis-

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charging the amount of the monies received, or which should thereafter be received, on account of a loan from the bank of North America, and for paying warrants already drawn, or that might be drawn by virtue of any previous law, on the funds appropriated for claims and improvements; but it was provided, that in disposing of the said stock, the deferred part should not be sold at a rate of exchange less than one hundred and twenty pounds in gold or silver, nor the three per cent. stock at a rate of exchange less than one hundred and fifteen pounds in gold and silver, for every two hundred pounds in the nominal amount thereof; and that the proceeds of any sale or sales of stock made in pursuance of this act, should immediately and exclusively be applied to the satisfaction and extinguishment of the debt or obligation on account of which the same should be sold.

When any sale was effected, as aforesaid, the Governor was directed to draw a warrant, or warrants upon the State Treasurer in favour of the purchaser thereof, specifying the amount of stock contracted to be sold, the price to be paid for the same, and the debt to which the proceeds were to be applied; and requiring the Treasurer to receive the stipulated price, and transfer the specified stock, in due form, to the purchaser, which the Treasurer was enjoined to perform, and forthwith to apply the money so received to the discharge of the specific debt on account of which the stock was sold: but no former appropriations were to be affected thereby.

In case a difference of opinion should arise between the Comptroller and Register-General, relative to the duties required in this act to be done by them, they were required forthwith to apply to the Governor for his orders and directions therein, which should indemnify the said officers, and they were required and enjoined to pay obedience thereto.

The accounting officers were enjoined to keep regular accounts of the sales, and present the same from time to time to the governor for his examination in like manner as other accounts; and the Governor was required to render a full and exact report and statement of his proceedings in the premises, specifying the object, the time, the price and amount of each sale of stock, to the General Assembly, within the first week of their next session, and at such other times as either branch of the Legislature should require.

The department of accounts was regulated anew by an act passed April 4th, 1792, (chap. 1616,) entitled "An act to provide for the settlement of public accounts, and for other purposes therein mentioned," by which act, from and after the passing thereof, all accounts between the commonwealth and any person or persons, body politic or corporate, as well of the officers of the revenue, and other persons entrusted with public monies, as those of persons having demands against the commonwealth, excepting only the accounts between the United States and the commonwealth, and accounts of monies due to the commonwealth for land, or from persons indebted to the Loan-Offices of 1773 and 1785, were to be submitted to, and in the first instance, examined, liquidated and adjusted by the Register-General, who, for that purpose, was vested with the like powers, as by the laws previously existing, were vested in him for the purpose of settling those accounts, which were theretofore submitted to him in the first instance, and also all the powers theretofore by law vested in the Comptroller-General, to enable him to compel the settlement of such accounts; and after liquidation and adjustment of every such account, he was enjoined to transmit the same, with all the papers and vouchers he had received relative thereto, to the Comptroller-General, who, after examination thereof, if he approved of the same, was to return them, together with his approbation, to the Register-General: but if he disapproved thereof, after having in writing informed the Register-General of his disapprobation, and the reasons thereof, if they could not then agree, he was directed to transmit the same, together with a statement of his objections to the Governor, who thereupon, after having enquired into the reasons of the Register-General in support of his opinion, was to decide as the nature of the case might require, and return the said accounts, with the vouchers thereof to the Comptroller-General, who was to submit the same to the inspection of the Register-General, and where the parties should not be satisfied with the settlement of their respective accounts in manner aforesaid, or where there was reason to suppose justice had not been done to the commonwealth, the Governor was enjoined, in like manner, and on the conditions as theretofore, to allow appeals, or cause suits to be instituted, as the case might require.

The accounts being settled in any of the ways above mentioned, or after an appeal, or suit the Comptroller and Register-General were, each of them to cause the same to be entered in suitable books to be kept in their respective offices; and each of them was, at all times to be permitted to inspect and examine all the books of the other, which each was enjoined mutually to exhibit, upon request made for that purpose; and upon such entry being made, they were jointly to certify the balance of such account, and the fundout of which the same was payable, to the Governor, who was thereupon to draw a warrant on the State Treasurer for the amount thereof, which warrant was to be countersigned by the Register and Comptroller-General, and entered on their respective books; and all the accounts, papers and vouchers relative thereto, were directed to be filed in the Comptroller-General's office and kept by him; and if there was no appropriate fund out of which the said balance could be paid, a certificate, signed and entered in the like manner, was to be delivered to the party to whom the said balance was due, stating the settlement, &c. and that there was such a sum due.

Where any certificates were issued according to the foregoing provisions, it was made the duty of the Register-General to lay before the Legislature during the first week of the ensuing session, a list of all such certificates, with the amount, and the names of the parties to whom given, that provision might be made for the payment thereof, but no certificate was to be issued bearing interest; provided, that in cases where any person, by the existing laws, was entitled to receive interest on his demand, the same was to be allowed him from the respective periods of which he, by law, was entitled thereto, until the time of payment.

The Comptroller-General was required, without delay, to make out a balance sheet, of all the balances due to and from the commonwealth on the 28th of March, 1789, and furnish the Register-General with a copy thereof, on or before the 31st of May, 1792, who, after examining the same, was directed to make out a list of all the balances due to and from the commonwealth on the 30th of June, 1792, and before the first of August, 1792, and submit the same to the Comptroller-General for his examination and approbation; and on the first day of July, 1792, each of the said officers was di-

rected to open, in his respective office, a regular set of books, to contain an exact and particular statement, as well of the said balances, as of all accounts which might thereafter be settled agreeably to the provisions of this act, which balances were to be entered in said book, to the debit and credit of the respective accounts to which they belonged; and the entries were directed to be made, and all the accounts of the commonwealth thereafter to be kept in dollars and cents.

It was further made the duty of the Comptroller-General, to compel delinquent persons, entrusted with the collection or custody of public monies, to account for, and pay the same, as directed by law; and for that purpose he was invested with all the powers he might or could legally have used and exercised before the first of April, 1790, or as the State Treasurer could have legally exercised by virtue of the act of October 4th, 1788, (chap. 1363,) and the like proceedings to be had upon warrants to be issued by the Comptroller-General as by that law was directed in proceedings under the warrants of the State Treasurer against delinquent county Treasurers.

(By that act, which has been repealed, the Treasurer had power to issue a warrant under his hand and seal, directed to the Sheriff of the proper county, commanding him to take the body, and seize and secure all the real and personal estate of the delinquent, or which should come to the hands or possession of his heirs, executors or administrators, and make return thereof to the Treasurer, at the time appointed in such warrant. And if the money was not paid within 20 days after such seizure, the Treasurer was to issue another warrant, under hand and seal, directed to the Sheriff, requiring him to sell sufficient to discharge the deficiency and costs, &c. The balances due from such county Treasurers, was to be ascertained on settlement to be made with the Comptroller-General, &c.)

The State Treasurer was directed on or before the 1st of August, 1792, to deliver to the Comptroller-General all the accounts and vouchers respecting accounts before settled by him, and in his possession; and the Register-General was directed, together with the balance sheet, to deliver to the Comptroller-General, all accounts, and vouchers of accounts, before settled by him, and in his possession.

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So much of the act of April 1st, 1790, (chap. 1495,) as relates to the duties to be performed by the State Treasurer, in the examination, delivery and cancelling of the certificates directed to be delivered to the Register General and cancelled, was repealed; and the Register and Comptroller General authorized, enjoined and required to proceed without delay in the examination and cancelling of the certificates by the said act directed to be cancelled.

The State Treasurer was enjoined to deliver quarterly to the Register-General all the certificates issued by the State which he might receive from the Receiver-General of the Land-Office, to be cancelled, as other certificates were directed to be cancelled by the Register-General, who was directed to deliver to the Comptroller-General, and Secretary of the Commonwealth, severally, an exact list of all the certificates received and cancelled by him, every and each time he received the same.

The act then prescribed the time, manner and proceedings to choose a State Treasurer.

The Register-General was directed to exhibit, annually, on the second Monday of January, to the Legislature, a statement of the finances of the commonwealth; and the State Treasurer was directed to exhibit on the same day, a full and correct statement of his accounts, containing the receipts and expenditures of his office during the preceding year; but this was repealed on the 3d of March, 1800, (chap 2105,) and the reports directed to be made on the 2d Monday of December annually. This was also repealed on the 3d of April, 1804, and the Register-General and State Treasurer were directed, respectively, to cause six hundred copies of their annual statements to be printed, and to deliver the same to the Clerk of the House of Representatives annually, on the fourth Monday in December, (chap 2502.)

This arrangement of the accounting department continued until the first day of May, 1809: But in the mean time various duties were assigned to, and enjoined upon the Comptroller and Register General by numerous laws.

Thus, by an act to provide for paying and redeeming certain public debts, and for defraying the expenses of government, passed April 10th, 1792, (chap. 1635,) it was directed that the interest accruing on state certificates, should be paid by the State Treasurer out of the monies he should from time to time receive by virtue of the assumption and provision contained in the 17th

section of the act of congress of August 4th, 1790, and that the surplus thereof, together with the monies receivable from the Land-Office should be added to, and make for the (then) current year, a part of the aggregate fund created and established by the act authorizing the Governor to negotiate a loan for the use of this commonwealth, and appropriating certain funds and revenues for the support of Government, and the payment of the public debts (passed April 7th, 1791, chap 1543,) for the purposes respectively to which such aggregate fund had been or should be appropriated by any law of this commonwealth.

The Comptroller and Register General were then directed to sell three per cent. stock, for the payment, redemption and discharge of certain specified debts; and the proceedings therein were exactly similar to those in the sales of certificates under the act of September 30th, 1791, (chap 1582,) before cited. The mode of paying the holders of certificates was prescribed, and the certificates redeemed were to be cancelled, and provision was made in case Congress should renew the loan for state debts; the Governor was directed to issue a notification requiring state creditors to apply for payment, and the interest was to cease on the 1st of July, 1792. The bills of credit redeemed were to be destroyed.

From and after the 1st of January, 1793, all monies arising from the interest payable to the state on certificates issued by the United States, all monies payable to the state in pursuance of the assumption and provision in the act of Congress aforesaid, all fees of the Secretary's Office, or the Land-Office; monies arising from marriage and tavern licences, court fines, taxes on carriages, from the Land-Office for payment of lands, from any public tax subsequent to the year, 1784, except payments in bills of credit emitted in 1785, and all monies arising from any other fund whatsoever, after the appropriations charged on such funds should be satisfied, were appropriated as an aggregate fund, for the annual expenses of government, pensions, annual disbursements of the legislature, and appropriations for the improvements of roads: And the Governor was empowered, from time to time, to apply the balance of monies arising from sales of stock directed by this act, in the purchase of certain bank stock: And see supplements of February 9th, 1793, (chap. 1642,) and 23d of April, 1794, (chap. 1764.)

By the act for directing the mode of distributing donation lands, &c. passed March 24th, 1785, (chap. 1128.) The Comptroller General was directed to form complete lists of the persons entitled to such lands, annexing thereto their rank, and the quantity to which they were respectively entitled, and lay the same before the Supreme Executive Council. And by the act relative to donation lands, passed April 17th, 1795, (chap. 1845) he was further directed to form complete lists of the persons entitled to receive Donation lands whose names were not included in the list referred to in his last report under the act of 1785, and to transmit the same to the Land officers, or one of them.

Duties were enjoined on these officers respecting the settlement of John Nicholson's accounts, and also on the Comptroller-General respecting the payment of taxes on his lands on which the state had a lien, but these laws are entirely obsolete.

By an act of the 5th of April, 1797, (chap. 1948,) "making appropriations, and enjoining certain duties on the Comptroller and Register-General and State Treasurer, &c." it was enacted that the Comptroller and Register-General should have the like power to settle and adjust the interest due upon certificates issued under the authority of the 4th of April, 1792, (chap. 1616, before cited,) and under the same checks and limitations, as they had in the settlement of other accounts, but no interest to be allowed after passing this act.

Also, the like power to settle with every person and persons, for supplies furnished, services rendered, or debts in any ways contracted, for the discharge of which appropriations were made by this act as were vested in them by the said act of April 4th, 1792, and under the same checks and limitations as were provided for them in the settlement of other accounts; but they were not to allow more than three dollars a day for services rendered in laying out roads, or four dollars a day for procuring information, respecting intrusions by Connecticut claimants.

They were also to report to the Legislature the first week of the next Session, the progress they had made in the settlement of John Nicholson's accounts.

The State Treasurer was directed to state, in his annual report, the name of every person for whom warrants were drawn, and the nature of the debt they were to discharge respectively.

Auctioneers to settle and pay quarterly—and the Comptroller-General was directed to proceed against those who were delinquent, in the same manner as in other cases.

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By an act entitled "a supplement to the several acts passed to provide for the settlement of the public accounts," passed February 9th, 1801, (chap. 2165,) the Comptroller and Register-General were vested with the same powers in the settlement of all accounts, and compelling payment of the balances, found due to the commonwealth, which were directed to be settled with the Legislature or Governor, by the several acts which had been passed since the act of April 4th, 1792, as they had by that act; and they were directed to call upon all persons for a settlement, who had drawn monies for which they were accountable, and who had not accounted: and in case of the death of the person indebted, on his executors or representatives; and they, or either of them, when they or he conceived there was a necessity, was authorized to compel the said executors or representatives, to deliver up the books and papers of the deceased, so far as they related to the transaction in question, &c.

The Secretary of the commonwealth directed to furnish the Comptroller and Register-General with an account of all the contracts entered into between the commonwealth and individuals, and companies, with the reports respecting the same.

The Secretary of the commonwealth was also directed to place in the hands of the Attorney-General all the contracts which had not been complied with, who was to proceed thereon, &c.

March 29th, 1802, (chap. 2258,) related merely to the receipt of certain certificates from individuals, supposed to be the property of John Nicholson.

The act of April 5th, 1802, (chap. 2280,) merely related to expenses incurred under the Connecticut intrusion act.

The master warden enjoined to exhibit his accounts, quarterly, to the Register General, to be settled as other accounts, by the 8th section of the act of March 29th, 1803, (chap. 2358,) for establishing a board of wardens for the port of Philadelphia, &c. The same duty is enjoined on the board of wardens, yearly, by the 4th section of the act of April 1st, 1795, (chap. 2075,) empowering the board of wardens to collect a certain duty on tonnage, &c. which act is limited to seven years.

1782. On the 4th of April, 1803, (chap. 2384,) an act was passed making certain appropriations, and to enable the Governor to negotiate certain loans, &c. by which the Governor was authorized to borrow from any of the banks, 50,000 dollars, to be repaid in three months, and to pledge bank and deferred stock for the repayment. He was directed to repay this loan, at the end of three months out of bank dividends, and other monies then in the Treasury, which were appropriated for that purpose; with this loan the Governor was directed to discharge a debt due to the bank of Pennsylvania.

The Governor was also authorized to negotiate a further loan, not exceeding 100,000 dollars, to discharge certificates issued for the compensation of Pennsylvania claimants for lands in the seventeen townships of Luzerne county, at an interest not exceeding six per cent. payable half yearly, and to pledge bank and deferred stock, as aforesaid, for the repayment: and if such loan could not be procured, then to sell so much of the deferred stock of the United States, the property of this state, not exceeding 100,000 dollars as should be sufficient to discharge such certificates; provided the sale could be made *at par*.

The sum of 24,132 dollars and 52 cents were appropriated out of the funds for the support of government, for the payment of certain certificates issued in pursuance of the before cited act of April 4th, 1792, and sundry expenses of the Executive department, and public offices, and for one thousand copies of Carey and Bioren's Edition of the Laws, and a debt due for sundry newspapers furnished to the Legislature.

The Secretary of the commonwealth was directed to lay before the next General Assembly, a particular account of the expenses of the Executive department.

The warrants to be drawn by the Governor for the monies appropriated by this act, were to be under the same regulations and restrictions, as directed by law in other cases.

All the powers and duties vested in the Comptroller and Register-General and Governor by the act to facilitate the settlement of the accounts of former and present County Treasurers, for arrears of State taxes, passed February 5th, 1802, were renewed and extended for one year from the passing of this act: and they were directed to lay a statement of their proceedings

therein before the Legislature on the first day of January then next.

(By the act of February 5th 1802. (chap. 2223.) the Comptroller and Register-General were directed to recommend to the Governor competent agents for adjusting the accounts of County Treasurers.—Notice to be given by them, twenty days previous to the time the agents were to attend in any County, where such accounts were to be adjusted. County Treasurers, Commissioners or Auditors refusing to exhibit their books and papers, severally, to forfeit on conviction, not less than 300, nor more than 1000 dollars. The agents were to be furnished with the necessary documents by the accounting officers, before the 1st of May 1802. They were to proceed when directed by the Comptroller and Register-General, and were vested with all the powers of those officers so far as related to the adjustment of the said accounts; and settlements made by them to have the like effect, and be subject to the like appeals and restrictions as are provided by the act of April 4th, 1792.)

The new loan certificates issued under the act of March 1st, 1786, still outstanding, were to be redeemed in a certain prescribed manner: and the Comptroller-General was directed to deliver to the State Treasurer, all such certificates of six per cent.—deferred six per cent.—and three per cent. stock of the United States, which he had received, or should receive from the late Comptroller-General, for the purpose of exchanging the said certificates issued under the said act: and any law authorizing the Governor to sell any of the stock of the United States, the property of this State, was repealed.

The Comptroller and Register-General, or either of them, were authorized and directed to inspect and examine, as often as they thought necessary, the accounts of the State Treasurer on the books of the Bank of Pennsylvania, and to adjust and settle the said accounts, in such manner, and under the like restrictions and regulations as other accounts.

And, by the act of April 3d, 1804, (chap. 2511,) the Comptroller-General was enjoined forthwith to cause all delinquent debtors to the state to be called upon, and proceeded against for the recovery of all balances due to the commonwealth, and to call on the commissioners of the different counties to collect the arrearages of state taxes,

which the respective commissioners were authorized and required to do, and after having deducted any appropriations which may have been made in their respective counties, to pay the residue into the treasury of the state.

And it was made the duty of the Comptroller and Register-General, at least once in every year, to inspect and examine, not only the treasurer's accounts with the bank of Pennsylvania and its Branches; but also such books, papers and documents in the office of State Treasurer, as they should think necessary, respecting the receipts and expenditures of public monies, and also to examine the amount of cash reserved in the treasury, to meet occasional demands; and if the State Treasurer should refuse to exhibit his books, papers, and documents, or the monies reserved in his office as aforesaid, he forfeited 2000 dollars to the use of the commonwealth, to be recovered as sums of equal amount are recoverable.

The Brigade Inspector to account with the Comptroller-General, (now Auditor General. See the militia law.

The act of April 4th, 1805, (chap. 2611,) recites, that by an act passed March 27th, 1789, and an act passed April 4th, 1803, and the first section of this act, the commonwealth had amply provided for the redemption of the certificates, commonly called new loans, issued under the act of March 1st, 1786; and had provided by an act passed April 4th, 1796, as well as by sundry preceding acts, funds fully adequate to the redemption of all the funded debt certificates, depreciation certificates, and the six per cent. and three per cent. purparts issued under its authority, and ample time had been allowed to the holders for redemption, it became the duty of the Legislature to provide by law, for closing the accounts of the commonwealth in respect of such certificates; it therefore enacted, that all such of the above described certificates, outstanding, as should not be presented to, and deposited with the Register-General, on or before the second Tuesday in January 1807, should not afterwards be received by him, nor redeemed by the State, but are declared to be forever irredeemable.

And as sufficient time had been allowed, and adequate provision heretofore made, for redemption of the bills of credit issued under the authority of the acts of 1781, and 1785, it further provided, that such of the said bills of

credit, now outstanding, as should not be paid into the State Treasury under the laws heretofore enacted, on or before the second Tuesday of January 1806, should not thenceforth be received by the State Treasurer, but should be forever irredeemable.

All warrants drawn on the Treasurer under this act, by the Governor, were to be drawn in the usual manner.

The Register-General was directed to furnish annually to the Legislature, not only the amount of unfunded certificates issued within the year, and the names of the persons to whom they were granted, but also upon what account they were issued, and that the Secretary of the land office, Surveyor, Receiver, Comptroller and Register Generals, and State Treasurer respectively should exhibit to the Legislature, annually, a statement of the manner in which any extra appropriations, which may be made for their respective departments, have been applied, and also a detailed statement of the contingent expenses of those departments.

By an act to enforce the collection and settlement of Tavern Licences &c. passed April 11th, 1807. (chap. 2858.) the Comptroller and Register-General are directed to proceed without delay against every delinquent county treasurer, in arrear for tavern Licences, and militia exempt fines.

The county commissioners are required to enforce the collection and payment of all militia exempt fines, incurred and due, on or before the second Monday in January for each preceding year, and to make return, on oath or affirmation, to the Register-General, of the whole amount of the militia exempt fines, inserted in the duplicates of each year, annually, under the penalty of five hundred dollars, each, to be recovered by the Comptroller-General in the usual manner.

The county Treasurers are directed, annually, to settle and pay over all monies received by them on account of militia exempt fines and tavern Licences, and pay the same into the State Treasury on or before the first Monday in February succeeding the said fines and Licences becoming due, under the penalty of five hundred dollars; and on neglect of such settlement and payment the Comptroller and Register General shall proceed against them, and if they neglect to proceed, for thirty days, after the said first Monday of February, they are made liable to the whole amount char-

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ged against the county Treasurers respectively.

It is made the duty of every Sheriff to account for, and pay over yearly, all fines and forfeitures received by virtue of their offices, under the penalty of double the amount, for every neglect or refusal.

The Register-General is directed, in his annual reports to the Legislature to make a correct statement of, the amount of licence monies and exempt fines due from the respective counties, and the names of the county Treasurers, together with the amount of such licence money and exempt fines as have been paid into the Treasury for the preceding year.

No receipt for any money, directed by law to be paid into the State Treasury, shall be available, unless signed by the Treasurer, or some other person duly authorized by him, and for whom he shall be responsible.

By an act of Feb'y 25th, 1808, (chap. 2922,) the State Treasurer was required to subscribe all the old six per cent.—deferred,—and three per cent. stock, the property of this state, to the stock of the United States, agreeably to the provisions of the act of Congress passed supplementary to the act entitled "An act making provision for the redemption of the whole of the public debt of the United States."

The commonwealth having honourably discharged all her debts and obligations, and the duties of the accounting department being considerably diminished, and the certificates and bills of credit redeemed or extinguished, it was thought expedient to simplify the department, and to reduce its expenses. An entire change has, therefore, been made, and while all the necessary powers are preserved, the arrangement is less intricate, and the public duties faithfully performed by fewer hands, with equal responsibility.

Thus, by the act entitled "An act making a new arrangement of the treasury department, and enjoining certain duties on county commissioners," passed March 17th, 1809, (post.) it is enacted, that from and after the 1st day of May, (1809,) there shall be an officer appointed to be called the Auditor-General, who shall be invested with all the powers now possessed by the Register-General, and shall perform all the duties enjoined by law on that officer, except herein otherwise provided for, and the offices of Comptroller and Register-General shall then be abolished; and all the books and papers in the Comptroller-General's office, belonging

to the accountant and treasury department, which have any connexion with the unsettled public accounts, shall be deposited in the office of State Treasurer, and the remaining books, papers and documents in the Comptroller-General's office, the accounts of which are closed and finished, and which are no longer necessary in the transactions or management of the fiscal concerns of the state, and all the books, papers and records in the office of the Register-General shall be deposited in the office of the Auditor-General; together with the treasury warrants which may be then in the office of the Comptroller-General, until they be respectively called for; and it shall be the duty of the Prothonotaries, Sheriffs, Treasurers, and all officers or other persons, whose duties by the existing laws require a return to be made to, or settlement with the Register-General, the same shall be made to the Auditor-General, at the same time, and in the same manner as is now required by law.

It shall be the duty of the State Treasurer to examine and revise all settlements made by the Auditor-General; and if he approve thereof, shall countersign such settlements, and return the same, with all the accompanying vouchers, to the Auditor-General; but if they disagree in the settlement of any account, the disagreement shall be settled in the manner previously directed by law, in case of disagreement between the Comptroller and Register-General, with like appeal to persons conceiving themselves aggrieved.

When any account shall be settled, whereon a balance shall be found due from the commonwealth, and money remaining in the treasury previously appropriated by law, for its payment, the Auditor-General shall draw his warrant on the State Treasurer, for the amount thereof, who shall pay the same; but if no such appropriation shall have been made, by law, for its payment, the Auditor-General shall make report thereof to the House of Representatives, if in Session, if not, then during the first week of the next session, that provision may be made by law for its payment; and no unfunded certificate shall hereafter be issued on any account whatever.

The State Treasurer shall pay all salaries annuities and pensions, which are or shall be fixed by law; and make all other payments which are or shall be so fixed by law, as that the sum to be paid cannot be affected by the settlement of any account, nor increased, nor diminished by the discretion of the Auditor

or Treasurer; And the Treasurer shall open and keep regular accounts of all the payments he shall make; and in his settlement with the Auditor-General, produce the receipt of the party to whom the money was by law payable, or the receipt of his agent or representative, properly authorized to receive the same, as a voucher to prove the payment of the money.

All the powers and duties, vested by law, in the Comptroller-General, for the collection of public monies due to the commonwealth, and for sending for persons and papers, not herein before enumerated, and in force on the 1st of May, 1809, are transferred to, and vested in the State Treasurer.

The Auditor-General to procure a seal of office, and all papers certified by him under seal of office shall be legal evidence in Courts of Justice.

The Auditor and Treasurer shall annually exhibit their accounts and vouchers on which settlements shall have been made, to a joint committee of both houses of the Legislature, whenever a committee for that purpose shall be appointed, who shall be authorized to investigate the same, and make report to their respective houses.

The Auditor-General to give security to the commonwealth, for the true and faithful performance of the trust and duties enjoined upon him, in the sum of 5000 dollars, and the obligation shall be recorded in the office of the Secretary of the commonwealth. The Governor to approve of the security.

The Auditor General to be appointed for three years from the first of May, but shall be removed from office by the Governor, on the address of both houses of the Legislature; and shall receive a salary, yearly of \$1333 dollars and 33 cents, in quarterly payments.

Appeals to be tried in the Common pleas. (ante.)

The county commissioners respectively are enjoined, under the penalty of 100 dollars, to certify the name of the Treasurer of the proper county, with the date of his appointment, within thirty days thereafter, to the State Treasurer.

Such part of any acts, hereby altered or supplied, is repealed.

Having given a general view of the powers and duties of the accounting officers, vested in and enjoined upon them, by various acts, from time to time, it may also facilitate the researches of the curious enquirer into the general policy and economy of the commonwealth to exhibit a summary of the accounts and revenues under

various laws, generally not mentioned in the foregoing statement. 1782.

Bills of credit were emitted as follows.—

March 20th, 1777. An act for emitting the sum of two hundred thousand dollars, in bills of credit, for defence of the state, and providing a fund for sinking the same, by a tax on all estates, real and personal, and on all taxables, (chap. 741.) Supplement thereto, October 13th 1777, (chap. 756,) revived and continued, December 5th, 1778, (chap. 812)—now obsolete: see chap. 1459. infra.

March 28th, 1780. Act for striking one hundred thousand dollars, in bills of credit, for the present support of the army, and for establishing a fund for the certain redemption thereof, (chap. 896.)

April 7th, 1781, Act for emitting five hundred thousand pounds in bills of credit for the support of the army, and for establishing a fund for the redemption of the same, (chap. 928,) altered and repealed in part by act of April 13th, 1782, (chap. 967.) See chap. 992.

March 16th 1785. Act for furnishing the quota of this State towards paying the annual interest of the debts of the United States, and for funding and paying the interest of the public debts of this State, (chap. 1126.—By this act one hundred and fifty thousand pounds were emitted in bills of credit. For part of which sum, a Loan Office was established, viz. fifty thousand pounds, by act of April 4th 1785, (chap. 1148.)—to which there was a supplement passed, Sept'r 10th, 1785, (chap. 1163.)—altered and amended November 27th, 1787, (chap. 1517.)

The act of March 16th, 1785, was in part repealed by an act passed April 9th, 1791, (chap. 1549,) entitled an act granting relief to certain creditors of the State, and for repealing part of an act &c.—By which the State stood pledged to the creditors of this State, who subscribed to the Loan proposed by congress, to pay interest on that part of the subscribed debt, termed the deferred debt, until congress should provide for the payment thereof: and certificates were to be given for that purpose.—Interest on such certificates, and others, on which interest was payable, to be paid half yearly.—Treasurer to make entry of such certificates &c. and so much of the act of March 1785, and of any other act, as authorized the levying and collecting a tax of £76,945,17, 6. yearly was repealed. (See the act of April 4th, 1805. ante.)

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March 23d, 1778. An act passed for calling in the bills of credit issued by the Legislative authority of Pennsylvania, under the sanction and authority of the crown of Great Britain &c. (chap. 780.) A supplement to this act was passed, May 25th, 1778, (chap. 789,) to include the bills of credit emitted September 30th, 1775, to which the original act did not extend. They were to be exchanged for congress bills, which were made a legal tender, &c.

June 1st, 1780, (chap. 901.) An act passed for funding and redeeming the bills of credit of the United States of America and for providing means to bring the present war to a happy conclusion.

This act was founded on a resolve of congress of the 18th of March 1780, and pledged the State for the redemption of her quota of the congressional emission of bills of credit, usually denominated dollar money.—By a supplement passed December 19th, 1780, (chap. 910.) Provision was made for levying the States quota (1,250,000 dollars) by taxes on the city and counties respectively.—See chap. 992. By an act of March 17th, 1786, (chap. 1201,) to provide for payment of principal and interest of such bills emitted pursuant to a resolution of congress of March 18th, 1780, and the act of June 1st, 1780. The Treasurer was directed to receive these bills, and to pay them, respectively, either in specie, or in bills of credit of the year 1785, and appropriated the principal and interest of the Loan Office mortgages of the year 1773, for that purpose. By act of March 22d, 1788, (chap. 1329.) All the bills of credit, emitted in pursuance of the said act of 1st June 1780, which then were, or thereafter might be in the Treasury of the State, were directed to be destroyed. By an act of the 22d of November, 1788, (chap. 1374.) that part of the act of 17th March, 1786, by which the redemption of the bills was limited to the 1st January, 1789, is repealed. By a resolution of the Legislature, passed April 12th 1791, provision is made for settling the balance of the dollar money, in possession of the general government; and by the act of the 10th of April, 1792, effectual provision was made for the redemption and payment of these and other bills, (chap. 1635.)

The act for facilitating the redemption of the bills of credit emitted in the year 1781, and for redeeming part of the funded debt of the State by the speedy collection of arrearages due for unpatented lands &c. passed March

28th 1787, (chap. 1272,) and the acts of March 29th, 1788, (chap. 1337,) March 21st, 1789, (chap. 1391,) and March 29th, 1790, (chap. 1491,) connected therewith, will be detailed in the notes to the laws respecting the Land-Office.

March 1st, 1786, (chap. 1191.) The act was passed for the further relief of the public creditors, who are citizens of this State, by receiving on Loan certain debts of the United States of America, and for funding the same, and for paying the annual interest of such loans, and the interest of certain debts of this State every six months, (see chap. 1126, supra.) By an act of March 28th 1787, (chap. 1271,) the loan here opened was extended to continental Loan Office certificates issued in the States of New Jersey and Delaware to citizens of this State. But by an act passed March 27th, 1789, entitled "An act to repeal so much of any act, or acts of Assembly of this commonwealth, as directs the payment of the new loan debt, on the interest thereof, beyond the first day of April next &c." it was enacted that the interest due, and to become due and payable, upon all and every the certificates, issued by the Comptroller-General in pursuance of the acts of March 16th, 1785.—March 1st, 1786 and March 28th, 1787, or either of them, should be paid up, so as to complete the payment of interest to four years; and so much of every act, as directed or secured the payment of the principal sum, in said certificates, or any of them mentioned, or the interest thereof, beyond the term of four years, was repealed: and a provision was made for re-exchanging the continental certificates for the new loan certificates, respecting which, additional regulations were introduced by the act of April 1st, 1790, (chap. 1495.) See a supplement to the act of March 27th, 1789, passed September 30th 1791, (chap. 1583.) see also the act of March 30th, 1791, (chap. 1531.)

The re-exchange was necessary.—And in the case of *Respublica v. Nicholson*, in the Supreme Court, December 1795, it was held that the new loan certificates issued under the act of March 1786, were not state debts subscribable as part of the assumed debt to the Loan proposed by congress under their act of August 4th, 1790, nor redeemable under the act of Assembly of April 10th, 1792. MSS. Reports.

On the 1st, of March, 1780, (chap. 869.) an act was passed for the more effectual supply and honourable reward

of the Pennsylvania troops, in the service of the United States of America.—And on the 18th December, 1780, (chap. 909) an act was passed to settle and adjust the accounts of the troops of this State in the service of the United States, and for other purposes therein mentioned.

This latter act provided for settling the depreciation of the pay of the Pennsylvania line, and state navy; and for issuing depreciation certificates for the amount. Those certificates were declared to be receivable in payment for confiscated estates, and unlocated lands; provision was made to prevent transfers of the certificates of privates, unless attested by the commanding officer of the regiment; and a scale of depreciation was established for making this settlement.—The settlement was completed, and all the certificates issued in consequence of it, have, at subsequent periods been redeemed or paid—See chapters 930, 944, 960, 977, 996, 1013, 1025, 1155, 1181, 1199, 1208, 1295, 1635, 1642, 1764, and the act of April 4th, 1796, (chap. 1891.)

See also the act for the better support of public credit, &c. by an immediate sale of lands, &c. (city lots, &c.) passed April 10th, 1781, (chap. 931,) amended by an act passed April 7th, 1807, (chap. 2815.) See title *City Lots* in the General Index.

With respect to the settlement of public accounts, see the following acts:

September 2d, 1778, (chap. 795.)
December 5th, 1778, (chap. 813.)
March 31st, 1779, (chap. 824.) These related to the accounts of the late committee and council of safety, and were all repealed and supplied by an act to compel the settlement of public accounts, passed March 1st, 1780, (chap. 871,) to which a supplement was passed May 30th, 1780, (chap. 898.) These were again repealed and supplied by chap. 959, (the act in the text.)

The act to compel certain persons entrusted with public monies by or for the use of this commonwealth, to account for the expenditure of the same, and to pay such parts thereof as they shall be chargeable with into the State Treasury, passed April 2d, 1779, (chap. 827,) was also repealed by chap. 871.

Act for settling the public accounts of the United States of America, March 20th, 1783, (chap. 1009,) and an act to carry into immediate effect the resolutions of the United States, in Congress assembled, for adjusting the claims of individuals of this commonwealth

against the said United States, was passed December 1st, 1784, (chap. 1107,) by which the Executive was empowered to appoint two commissioners, in addition to those appointed by congress, for the purpose of expediting the settlement of the certificates and claims of the citizens of this state against the United States, and powers were vested in them, similar to those under the preceding chap. 1009. This act was repealed March 30th, 1785, (chap. 1140.)

April 13th, 1791, (chap. 1560,) commissioners were appointed to superintend the settlement of the accounts of this state with the United States, which ceased, by the act of April 8th, 1793, (chap. 1662.)

February 4th, 1801, (chap. 2163,) an act was passed to facilitate the settlement of the accounts of former and present county Treasurers, for arrears of state taxes, which was repealed and supplied by an act of the same title, passed Feb'y 5th, 1802, (chap. 2223,) which was renewed and continued for one year by the 8th section of an act passed April 4th, 1803. (chap. 2384.)

A previous act had been passed to provide for ascertaining the arrearages of taxes, April 17th, 1795, (chap. 1831,) which was continued till January 1st, 1797, by a supplement passed March 17th, 1796, (chap. 1868.)

March 21st, 1783, (chap. 1010,) act for providing for the quota of Federal supplies for 1783, and for the relief of the citizens, who have become creditors of the United States of America, by loans of money, or other modes of furnishing public supplies,—supplement thereto, September 25th, 1783, (chap. 1041.)

United States' certificates were prohibited from being received in the Land-Office in payment for lands, by act of November 20th, 1789, (chap. 1456.)

And on the 21st November, 1789, (chap. 1457,) an act was passed to limit the time of exhibiting claims against the state for supplies furnished, or services rendered during the late war. The period fixed was January 1st, 1791.

The act for the support of government, making the excise on wine, rum, brandy and other spirits more equal, and preventing frauds in the collecting and paying the said excise, passed March 21st, 1772, (chap. 656,) was amended and continued, by an act passed April 6th, 1781, (chap. 926,) but

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1782. was repealed September 21st, 1791, (chap. 1571.)

A Loan-Office was established for the sum of five hundred thousand dollars, April 11th, 1793, (chap. 1686.) which was repealed, so far as it had not been acted on, April 18th, 1794, (chap. 1739.)

April 17th, 1795, (chap. 1838,) the governor authorized to vest the unproductive monies of this commonwealth in certain description of public debt. And see the act to encourage the patenting of lands passed April 4th, 1805, (chap. 2605.) Auction duties to be vested in stock, March 4th, 1807, (chap. 2757,) see the act for the improvement of the state, by which other funds are to be vested in stock, March 21st, 1808. (chap. 2930.) All surplus money in the Treasury, exceeding 30,000 dollars, from time to time, to be vested in stock, see the act of March 20th, 1810.

For loans to the state, and investments of money in numerous incorporated companies—see Index.

For the bills of credit, emitted previous to the revolution—See chapters, 261, 267, 274, 289, 300, 319, 353, 363, 406, 412, 513, 656, 672, 698, 713, which will be found in the titles prefixed to this volume.

With respect to the Luzerne controversy, and the powers and duties vested in and enjoined on the accounting officers and issuing and redeeming certificates relating thereto, see the act of April 4th, 1799, (chap. 2042,) and 15th March, 1800, (chap. 2137.)

See also the following titles, in the General Index.

State Treasurer—County Treasurer—County Rates and Levies—Auditors—Auctions—County Commissioners—and Taxes.

The Comptroller-General has no power to settle demands arising from torts, or the wrongful acts of any of the officers of the state *Black and others*, executors of *Newbold v. Rempublicam* Supreme Court, April 1792. MSS. Reports.

CHAPTER DCCCCLXIV.

A SUPPLEMENT to an act, entitled "An act to alter and amend an act, entitled "An act for the effectual suppression of public auctions and vendues, and to prohibit male persons, capable of bearing arms, from being hawkers and pedlars."

SECT. I. WHEREAS the commissions or recompence, allowed to the auctioneers for the city of Philadelphia, the Northern-Liberties and the district of Southwark, respectively, for the services by them performed, by virtue of the act of Assembly, entitled "An act to alter and amend an act, entitled "An act for the effectual suppression of public auctions and vendues, and to prohibit male persons, capable of bearing arms, from being hawkers and pedlars," passed the twenty-third day of September, in the year one thousand seven hundred and eighty, have been remonstrated against by the merchants, traders, and others residing within the said city, liberties and district, and are deemed more than adequate or necessary: And whereas the exigencies of government require immediate additional funds, for the support thereof:

SECT. II. *Be it therefore enacted, by the Representatives of the Freeman of the commonwealth of Pennsylvania, in General Assembly met, and by the authority of the same, That the auctioneers of the city of Philadelphia, the Northern-Liberties and the district of Southwark, respectively, may and shall, from and after the passing of this act, have and receive, for their expenses and trouble in selling any property at public auction, collecting the money, and paying over the same without loss, the following allowance or reward, and no more; that is to say, for houses, lands, tenements or real*

Allowance
to the auc-
tioneers,