

[to be paid] on the fifteenth day of December next.

[Section II.] (Section III, P. L.) Provided always and be it enacted by the authority aforesaid, That previously to the granting any of the orders aforesaid, the said John Hewson shall give sufficient security as well for the application of the money to the use and purpose for which it is lent as for the repayment of the same to the treasurer of this state for the use of the commonwealth without interest at the expiration of seven years from and after the date of such obligation.

Passed March 27, 1789. Recorded L. B. No. 3, p. 512.

¹ Passed March 26, 1789, Chapter 1404.

CHAPTER MCDXXIII.

AN ACT FOR THE APPOINTMENT OF A REGISTER-GENERAL FOR THE PURPOSE OF REGISTERING THE ACCOUNTS OF THIS STATE.

(Section I, P. L.) Whereas the settlement and adjustment of the accounts of this state in a clear and accurate manner and the keeping the same in a fair, regular and intelligible mode, so as to show in a short and comprehensive view a general state of them is of great importance to the community and the mode at present pursued does not answer those useful purposes:

[Section I.] (Section II, P. L.) Be it therefore enacted and it is hereby enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met and by the authority of the same, That there be and by this act there is erected and established within this state an office to be called the office for registering the public accounts which shall be kept in some part of the state-house in the city of Philadelphia to be assigned for the purpose by the supreme executive council and that the officer who shall superintend the same and execute the duties thereof shall be appointed

from time to time by the general assembly of this commonwealth and shall be called the register-general of the public accounts of the state of Pennsylvania, which officer shall be entitled to have and receive in full for his services the sum of five hundred pounds per annum out of the moneys appropriated by an act entitled "An act to appropriate divers funds accruing and growing due to this commonwealth towards the payment of the expenses of government and to provide a fund for other purposes,"¹ enacted the twenty-sixth day of March instant to be paid to him quarterly, by virtue of orders to be drawn by the supreme executive council on the state treasurer, besides all his reasonable charges for books, [stationery] and the hire of such and so many clerks as in the opinion of council shall be necessary for his assistance in performing the services by this act required.

[Section II.] (Section III, P. L.) And it is hereby further enacted by the authority aforesaid, That the comptroller-general of this commonwealth shall and he is hereby enjoined and required to submit all accounts which he shall hereafter adjust between this commonwealth and the United States or any one or more states or any one or more individuals, before he shall finally settle the same in pursuance of any law or laws now in force, to the inspection and examination of the said register-general and shall take his advice and assistance in making such settlements, and that all and every statement and settlements to be so made of any public accounts by the said comptroller-general with the aid and assistance of the said register-general shall be laid before the supreme executive council of this commonwealth in the same manner and for the same purposes as is provided by the laws now in being as to accounts to be settled by the said comptroller-general.

[Section III.] (Section IV, P. L.) And it is hereby enacted by the authority aforesaid, That the said register-general shall and he is hereby enjoined and required to provide suitable books for the purpose aforesaid and therein open a fair set of accounts with and for all and every person and persons and

¹ Passed March 26, 1789, Chapter 1404.

bodies politic whatsoever with whom any accounts now are or shall hereafter be depending with this state or who have received or shall receive of the public moneys belonging to the state and shall transfer unto such accounts all and every the balances which shall appear to be due to or from any persons or bodies politic at the time of the passing of this act, and where any account or accounts cannot be finally settled and balanced up to the time of the passing of this act, so much thereof as can be settled or ascertained shall be transferred to and entered in such books and the residue thereof shall be brought forward and entered therein when and so soon as the same can by and with the aid of the said register-general be ascertained.

[Section IV.] (Section V, P. L.) And it is hereby further enacted by the authority aforesaid, That in all and every warrants and orders whatsoever hereafter to be drawn and issued by the supreme executive council or by the general assembly from and after the tenth day of April next for any public moneys which they respectively have or shall have right by any laws now or hereafter to be in force to draw and issue, shall be carried to the said office of the said register-general and there be countersigned by him and entered in the proper accounts to which such warrants or orders shall be respectively chargeable before the same shall be allowed or charged to the public in the office of the comptroller-general.

[Section V.] (Section VI, P. L.) And be it hereby enacted by the authority aforesaid, That the said register-general shall and he is hereby authorized and required when and so often as the supreme executive council of this commonwealth shall order and direct to inspect and examine all such part and parts of the transactions and accounts of the said comptroller-general as the said council shall judge necessary and proper and to make fair and just reports thereof to them for their information.

[Section VI.] (Section VII, P. L.) And it is hereby further enacted by the authority aforesaid that John Donaldson Esquire be and is hereby appointed to the office of register-general herein above mentioned and shall forthwith after the passing

of this act enter upon the duties of the said office and continue to hold and exercise the same during the pleasure of the general assembly.

[Section VII.] (Section VIII, P. L.) And it is hereby further enacted by the authority aforesaid, That so much of an act of assembly passed the fourth day of April Anno Domini one thousand seven hundred and eighty-five as authorized the appointment of the present or any future comptroller-general for the term of seven years if he shall so long behave himself well shall be and the same is hereby repealed and made void and that from and after the passing of this act the comptroller-general shall hold his said office during the pleasure of the supreme executive council.

Passed March 28, 1789. Recorded L. E. No. 3, p. 516 See the Acts of Assembly passed September 30, 1789, Chapter 1463; April 1, 1790. Chapter 1506.

CHAPTER MCDXXIV.

A SUPPLEMENT TO THE ACT ENTITLED "A SUPPLEMENT TO THE ACT ENTITLED 'AN ACT TO ENFORCE THE DUE COLLECTION AND PAYMENT OF TAXES WITHIN THIS COMMONWEALTH.'" ¹

[Section I.] Whereas the provisions contained in an act entitled "A supplement to the act entitled 'An act to enforce the due collection and payment of taxes within this commonwealth,'" do not extend to any sheriffs or constables who have received or shall receive any moneys for taxes in virtue of their respective offices, and have refused or neglected or shall refuse or neglect to pay the same to the treasurer of the proper county and it is just and right that the like speedy and effectual means which are in and by the act to which this is a supplement afforded against any delinquent collector, treasurer or justice of the peace should be extended to all and every delinquent sheriffs and constables:

¹ Passed October 4, 1788, Chapter 1374.