our Lord, one thousand eight hundred and fifteen, nor then unless the same condition shall be attached to charters of insurance companies thereafter granted.

Section V. (Section V, P. L.) And be it further enacted by the authority aforesaid, That this act shall be and continue in force until the first day of January, which will be in the year of our Lord one thousand eight hundred and twenty-seven: Provided, that for the liquidation and settlement of all the past transactions and accounts of the said company, the corporate powers thereof shall be and continue effectual to all intents and purposes. And provided further, that if it shall appear that the charter or privileges hereby granted to the said company, are injurious to the citizens of this commonwealth, the legislature shall have full power to repeal and annul this act at any time they may think proper.

Approved March 17, 1809. Recorded in L. B. No. 11, p. 309.

## CHAPTER MMMLIV.

AN ACT MAKING A NEW ARRANGEMENT OF THE TREASURY DEPARTMENT, AND ENJOINING CERTAIN DUTIES ON COUNTY COMMISSIONERS.

Whereas the office of comptroller general was instituted by act of April thirteenth, one thousand seven hundred and eighty-two, (1) principally for the purpose of liquidating and settling claims against the commonwealth, for services performed, monies advanced, or articles furnished during the revolutionary war; a period which had produced a greater portion of accounts and demands against the state, than any other in the history of Pennsylvania: but the expectation of the legislature not having been realized, and the accounts of the commonwealth, from various causes, becoming complicated and confused, the register general's office was instituted by act of March twenty-eighth, one thousand seven hundred

and eighty-nine, (2) to assist in the final settlement of the public accounts, which had become still more extensive, by the great circulation of the different kinds of certificates issued by the state.

The certificates of every kind, as well as paper currency of all descriptions, being settled, adjusted, and redeemed, or barred by acts of limitation, and their reception closed by act of the fourth of April, one thousand eight hundred and five, (3) the fiscal concerns of Pennsylvania have returned to the simple state in which they were at the commencement of the revolution, easy to comprehend, and requiring but small labor to transact.

Hence the continuance of the same number of offices after the reasons of their institution have ceased to exist, must not only be uselessly expensive, but render the routine of business more difficult to understand: Therefore,

Section I. (Section I. P. L.) Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania, in General Assembly met, and it is hereby enacted by the authority of the same. That from and after the first day of May next, there shall be appointed, an officer 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 as is hereinafter otherwise provided for; and the offices of comptroller general 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 connection with the unsettled public accounts. shall be deposited in the office of state treasurer, and the remaining books, papers, and documents that are 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 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 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.

(Section II, P. L.) And be it further enacted Section II. by the authority aforesaid, That from and after the said first day of May next, 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 the auditor general and state treasurer shall disagree in the settlement of any account, the disagreement shall be settled in the same manner as is now directed by the law, when the comptroller general and register general disagree in the settlement of any account; and if any individual shall think himself aggrieved by any settlement made under this act, he shall have the like remedy of appeal under the same circumstances, as if the settlement had been made under the existing laws by the officers last mentioned.

Section III. (Section III, P. L.) And be it further enacted by the authority aforesaid. That when any account or accounts shall be settled, whereon a balance or sum of money 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 appropriation shall have been made by law for its payment, then it shall be the duty of the auditor general immediately to make report thereof to the house of representatives if in session, but if not in session, then during the first week of the next ensuing session of the legislature, in order that provision may be made by law for its payment, and no unfunded certificate shall hereafter be issued on any account whatever.

Section IV. (Section IV, P. L.) And be it further enacted by the authority aforesaid, That from and after the said first day of May next, 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 general and state treasurer, and the said treasurer shall open and keep regular accounts of all the payments which 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.

Section V. (Section V, P. L.) And be it further enacted by the authority aforesaid, That from and after the said first day of May next, 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 hereinbefore enumerated, and which shall be in force on the said first day of May next, shall be transferred to and vested in the state treasurer; and the auditor general shall procure a seal of office, and all papers certified by the auditor general under seal of office, shall be legal evidence in courts of justice within this commonwealth.

Section VI. (Section VI, P. L.) And be it further enacted by the authority aforesaid, That it shall be the duty of the auditor general and state treasurer, annually to 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.

Section VII. (Section VII, P. L.) And be it further enacted by the authority aforesaid, That the auditor general, before

he enters upon the duties of his office shall become bound in an obligation with two or more sufficient sureties, to be approved of by the governor, in the sum of five thousand dollars, conditioned for the true and faithful performance of the trusts and duties enjoined and required by law, to be performed by such auditor general, which obligation shall be taken in the name of the commonwealth, and recorded in the office of the secretary of the commonwealth.

Section VIII. (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That from and after the first day of May next, the auditor general shall be appointed by the governor for three years, but shall be removed from office by the governor, on the address of both houses of the legislature.

Section IX. (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the auditor general shall receive the sum of one thousand three hundred and thirty-three dollars and thirty-three cents annually, in quarterly payments, out of any money in the treasury appropriated for the expenses of government, as a full compensation for his services.

Section X. (Section X, P. L). And be it further enacted by the authority aforesaid, That in case of any appeal or appeals from the settlement of any account, such appeal 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.

Section XI. (Section XI, P. L.) And be it further enacted by the authority aforesaid, That the county commissioners respectively, shall be, and they are hereby required and enjoined, under the penalty of one hundred dollars, to certify the name of the treasurer of the proper county, together with the date of his appointment, within thirty days thereafter, to the state treasurer.

Section XII. (Section XII, P. L.) And be it further enacted by the authority aforesaid, That from and after the first day of May next, such part of any act or acts which are, or shall be altered or supplied by this act, shall be repealed and made void. (4)

Approved March 17, 1809. Recorded in L. B. No. 11, p. 314.

Note (1). Chapter 970; 10 Statutes at Large, p. 448.

Note (2). Chapter 1423; 13 Statutes at Large, p. 289.

Note (3). Chapter 2623; 17 Statutes at Large, p. 1083.

Note (4). See Chapter 3369, (Act March 30th, 1811); 19 Statutes at Large, repealing the act in the text, and amending and consolidating the several acts relating to the settlement of the public accounts.

## CHAPTER MMMLV.

AN ACT TO AUTHORIZE THE GUARDIANS OF THE PERSON AND ESTATE OF DOCTOR JOHN HOUSTON, OF THE COUNTY OF LANCASTER, TO SELL AND CONVEY CERTAIN LANDS THEREIN MENTIONED.

Whereas it appears that Doctor John Houston of the county of Lancaster, has for some time been totally deprived of his reason and understanding, and thereby rendered incapable of taking care of himself or managing his affairs, and that he has been regularly declared to be a lunatic, or non compos mentis, by the court of common pleas of the county of Lancaster aforesaid; and his wife Susanna, and son James, together with James Wright, appointed guardians of his person and estate. And whereas it appears that said Doctor John Houston did, a short time before his insanity, enter into an article of agreement with a certain James Karskadon, for the sale of a certain tract of land, containing one hundred and fifty acres and allowance situate in the first fork of Sinnimahoning creek, Lycoming county. And whereas it appears that the estate of the said Doctor John Houston is unproductive, and considerably embarrassed, and his wife has requested permission to sell and convey certain lands in York county, to enable her to support her husband, and to educate and support her younger children: And it appears reasonable and just that she should be authorized so to do: Therefore.