

CHAPTER MDCXXVI.

AN ACT TO VEST IN CHRISTOPHER ZIMMERMAN AND DAVID SOWER, IN TRUST FOR THE USE OF ALL AND EVERY THE LEGAL REPRESENTATIVES OF CHRISTOPHER SOWER, DECEASED, SUCH PARTS OF HIS FORFEITED ESTATE AS HAVE NOT BEEN SOLD FOR THE BENEFIT OF THE COMMONWEALTH.

[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 all right, title, interest, property, claim and demand, whatsoever, which this commonwealth hath in, to and out of such part of the estate, real and personal, of Christopher Sower, deceased, forfeited by his attainder, as hath not been heretofore seized, sold, aliened or otherwise disposed of, by and on account of the public, shall be and the same is hereby granted, conveyed, assigned and set over unto Christopher Zimmerman and David Sower, their heirs, executors, administrators and assigns forever, in trust for the use of all and every the legal representatives of the said Christopher Sower, and their heirs, executors, administrators and assigns, forever, as if the attainder of the said Christopher Sower had not taken place.

Passed April 4, 1792. Recorded L. B. No. 4, p. 326.

CHAPTER MDCXXVII.

AN ACT TO PROVIDE FOR THE SETTLEMENT OF PUBLIC ACCOUNTS, AND FOR OTHER PURPOSES THEREIN MENTIONED.

Whereas the present mode of settling the accounts of this commonwealth is, in many respects, defective: And whereas it is necessary that some uniform mode should be adopted in the appointment of the officers of the treasury department

of this commonwealth, agreeably to the fifth section of the sixth article of the constitution:

[Section I.] (Section I, P. L.) Be it therefore 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 passing of this act, all accounts between the commonwealth and any person or persons, body politic or corporate, as well those with the officers of the revenue, and other persons intrusted with public moneys, as those with persons having demands against this commonwealth, excepting only the accounts between the United States and this commonwealth, and the accounts of moneys due to this commonwealth for land, or from persons indebted to the loan offices of the years one thousand seven hundred and seventy-three and one thousand seven hundred and eighty-five, shall be submitted to, and in the first instance examined, liquidated, and adjusted by the register general, who shall for that purpose have the like powers, as by the existing laws of the commonwealth were vested in him for the purpose of settling those accounts, which were heretofore submitted to him in the first instance, and also all and every the powers which have been heretofore by law vested in the comptroller general, to enable him to compel the settlement of such accounts; and the register general shall, after liquidation and adjustment of every such account, transmit the same, with all the papers and vouchers which he has receive relative thereto, to the comptroller general, who, after examination thereof, shall, if he approve the same, return them, together with his approbation, to the register general; but if the comptroller general disapprove thereof, he shall, after [having] in writing informed the register general of such his disapprobation, and the reasons thereof, if they cannot then agree, transmit the same together with a statement of his objections to the governor, who shall thereupon, after having inquired into the reasons of the register general in support of his opinion, decide as to the nature of the case may require, and return the said accounts and the vouchers thereof to the comptroller general, who shall submit the same to the inspec-

tion of the register general. Provided always, That in all cases where the parties shall not be satisfied with the settlement of their respective accounts in the manner aforesaid, or where there shall be reason to suppose that justice has not been done to the commonwealth, the governor may and shall, in like manner, and upon the same conditions as heretofore, allow appeals, or cause suits to be instituted as the case may require.

[Section II.] (Section II, P. L.) And be it further enacted by the authority aforesaid, That where any account shall be finally settled, either by the comptroller general and register general, or in case of their disagreement, by the governor, or upon suit instituted in or appeal made to the supreme court, agreeably to the provisions contained in this act, the comptroller general and the register general shall each of them cause the same to be entered in suitable books, to be kept in their respective offices, and each of the said officers shall at all times be permitted to inspect and examine all the books of the other, which they are hereby enjoined and directed mutually to exhibit, upon request made for the purpose aforesaid; and upon such entry being made as aforesaid, they shall jointly certify the balance of such account, and the fund out of which the same is payable, to the governor, who shall thereupon draw a warrant on the state treasurer for the amount thereof, which warrant shall be countersigned by the register general and comptroller general and entered on their respective books, and all the accounts, papers and vouchers relative thereto shall be filed in the office of the comptroller general, and kept by him; and should it so happen that there is no appropriated fund, out of which the said balance can be paid, a certificate signed and entered in the like manner shall be delivered to the party to whom the said balance is due, stating that upon a settlement of accounts made and approved by the register general and comptroller general, or in case of their disagreement, by the governor, or in case of suit brought in or appeal made to the supreme court, upon the verdict of a jury or otherwise, as the case may be, there is such a sum due, as shall have been settled or determined in either of the modes aforesaid.

[Section III.] (Section III, P. L.) And be it further enacted

by the authority aforesaid, That where any certificates shall have been issued according to the foregoing provisions, the register general shall lay before the legislature, during the first week of their next ensuing session, a list of all such certificates, together with the sums for which they have been respectively given, and the names of the persons in whose favor they have been drawn, in order that provision may be made for the payment thereof; but no certificate bearing interest shall in any instance be issued by the comptroller general and register general. Provided always, That in the cases where a person or persons, by the existing laws of the commonwealth, are entitled to receive interest upon his, her or their respective demand or demands, the same shall be allowed him, her or them, from the respective periods at which he, she or they, by law, are entitled thereto, until the time of payment.

[Section IV.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That the comptroller general shall, and he is hereby required without delay, to make out a balance sheet, containing a full and correct list of all the balances due to and from the commonwealth on the twenty-eighth day of March, one thousand seven hundred and eighty-nine, and furnish the register general with a copy thereof on or before the thirty-first day of May, one thousand seven hundred and ninety-two, who shall, after having examined the same, make out a full and correct list of all the balances due to and from the commonwealth on the thirtieth day of June, one thousand seven hundred and ninety-two, and on or before the first of August, one thousand seven hundred and ninety-two, submit the same to the comptroller general for his examination and approbation; and on the first day of July, one thousand seven hundred and ninety-two, each of the said officers shall 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 may hereafter be settled agreeably to the provisions in this act contained, which said balances shall be entered in the said book, to the debit and credit of the respective accounts to which they may severally belong;

which entries shall be made, and all the accounts of the commonwealth shall hereafter be kept, in dollars and cents.

[Section V.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That from and after the passing of this act, it shall be the duty of the comptroller general, and he is hereby authorized and required to compel delinquent person or persons, intrusted with the collection or custody of public moneys, to account for and pay the same as directed by law; and for the better enabling him to effect the same, he is hereby invested with, and it shall henceforth be lawful for him to use and exercise, all and every the powers and authorities touching the same, as he might or could legally have used and exercised before the first day of April, one thousand seven hundred and ninety, or as the state treasurer might or could heretofore legally have exercised by virtue of an act of general assembly passed on the fourth day of October, one thousand seven hundred and eighty-eight; and the like proceedings shall be had upon warrants, issued by the comptroller general, as are by the said law directed in proceedings under the warrants of the state treasurer against delinquent county treasurers.

[Section VI.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That the state treasurer shall, on or before the first day of August next, deliver to the comptroller general all the accounts and vouchers respecting the settlement of accounts heretofore settled by him, which are in his possession; and the register general shall, together with the balance sheet which, by this act he is directed to furnish the comptroller general with, deliver to the said comptroller general all the accounts and vouchers respecting the settlement of accounts heretofore settled by him which are in his possession.

[Section VII.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That so much of the act of assembly entitled "An act to enforce the due collection of the revenues of the state, and for other purposes therein mentioned,"¹ enacted the first day of April, one thousand seven hundred and ninety, as relates to the duties to be

¹Chapter 1506.

performed by the state treasurer, in the examination, delivery and canceling of the certificates directed by the said act of assembly, to be delivered to the register general and canceled, is hereby repealed, and the register general and comptroller general are hereby authorized, enjoined and required, to proceed, without delay, in the examination and canceling of the certificates, which are by the said act directed to be canceled.

[Section VIII.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That the state treasurer be, and he is hereby enjoined, quarterly and every quarter, to deliver to the register general all the certificates issued by the state, which he has received or may receive from the receiver general of the land office, which certificates shall be cancelled, in the same manner as other state certificates are directed to be canceled, when delivered to the register general; and the register general shall deliver to the secretary of the commonwealth and comptroller general, severally, an exact list of all the certificates received and canceled by him, every and each time he shall receive the same.

[Section IX.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That the state treasurer, for each ensuing year, shall hereafter be appointed on the second Tuesday of January in every year, for which purpose each house shall, at least three days previous to such appointment, choose a teller, and furnish the other house with a minute of such choice; and on the day of such election the members of both houses shall assemble, at the hour of eleven in the morning in every succeeding year, alternately, in the chamber of each house, and the speaker of the house in whose chamber such meeting takes place, shall be chairman; and it shall be the duty of the said tellers, respectively, to take down in writing, the name of every person voting at such election, and that of the person for whom he voted, and make report thereof to their respective houses, in order that the same may be entered on their minutes; and when it shall appear that any person has been duly elected, duplicate certificates of such election shall be made out, and signed by the president of the said meeting, and by each of the said tellers, one copy whereof shall be sent

to the person elected, and the other shall be filed and recorded in the rolls office of this commonwealth; and the comptroller general and register general shall, from and after the passing of this act, be respectively appointed by the governor, subject to removal, on the address of both houses.

[Section X.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That the register general shall, on the second Monday of January in every year, exhibit to the legislature a statement of the finances of the commonwealth; and the state treasurer shall, on the same day, lay before them a full and correct statement of his accounts, containing the receipts and expenditures of his office during the preceding year.

[Section XI.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That so much of every act of general assembly, as is hereby altered or supplied, and no more, be, and the same is hereby, repealed. Provided always, nevertheless, That nothing herein contained shall impeach, invalidate or in anywise affect, any proceedings that have taken place, or any settlement that has been heretofore made, by virtue of any of the said acts of general assembly, or either of them.

Passed April 4, 1792. Recorded L. B. No. 4, p. 327, etc. See Act of April 10, 1793, Chapter 1679, appropriating \$25,000 for payment of certificates. See Act of April 3, 1794, Chapter 1727. Register and Comptroller Generals are ordered to settle accounts of certain militia officers, Act of April 8, 1794, Chapter 1735. See Act of April 22, 1794, Chapter 1761, for relief of John Laird. As to appropriation of \$10,000 for payment of certificates see Act of April 22, 1794, Chapter 1775.

See Act of February 25, 1795, Chapter 1802, as to appropriation of \$35,000 for payment and discharge of State certificates. As to payment of balance due certain commissioners see Act of April 11, 1795, Chapter 1830. See Act of March 23, 1796, Chapter 1887, granting pension. See Act of April 4, Chapter 1902, as to payment of certain expenses for defence of frontiers. See Act of April 5, 1797, Chapter 1954, as to settlement of claims for city lots. See Act of April 5, 1797, Chapter 1959, as to certain appropriations for clerk hire, printing, etc., for year '97. See Act of February 27, 1798, Chapter 1963, for defraying expense of a certain survey. See Act of April 4, 1798, Chapter 1998, making certain appropriations; also Act of April 11, 1799, Chapter 2093. See Act of March 3, 1800, repealing Section X. See Act of March 17, 1800, Chapter 2148.