

**PUBLIC ACCOUNTS SETTLEMENT OF**  
**Act of Mar. 30, 1811, P.L. 145, No. 99**  
**AN ACT**

**Cl. 42**

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

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

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

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

Section VIII. And be it further enacted by the authority aforesaid, That the state treasurer shall pay all grants, salaries, annuities, gratuities, and pensions established by law, and make all other payments which are or shall be so fixed by law, that the sum to be paid cannot be affected by the settlement of any account, nor increased nor diminished by the discretionary powers of the auditor-general and state treasurer; Provided however, That in relation to pensions payable under decrees of courts, the state treasurer may, if he deems it proper, refer the said decrees or certificates back to the court for revision, stating his reasons therefor: And also provided, That the State Employees' Retirement Board, on behalf of the Commonwealth, and the treasurer or other officer in charge of payrolls for any county, city, town or other political subdivision may make systematic investments in mutual funds, savings accounts or government bonds or make premium payments on life insurance or annuity contracts to any institution or company licensed and authorized in accordance with the rules and regulations promulgated by the appropriate State agencies to accept deposits or sell such products in this State for the purpose of funding a deferred compensation program for employes.

(VIII amended Nov. 6, 1987, P.L.394, No.81)

Section VIII.1.--(a) The governing body of any county, city, town or other political subdivision may, by contract, agree with any employe to defer, a portion of that employe's

compensation and may subsequently, with the consent of the employe, purchase government bonds or purchase life insurance contracts, annuity contracts, or mutual fund shares from any life underwriter or mutual fund salesman duly licensed by the State who represents any company licensed to contract such business in this State or make deposits on behalf of the employe in savings accounts in institutions authorized to accept such deposits.

The auditor, controller, or other fiscal officer of any county, city, town or other political subdivision that funds a deferred compensation program for its employes under the provisions of this act shall have the power and it shall be his duty to audit any such program.

The municipal auditor, controller or other fiscal officer shall have the power and it shall be his duty to audit the scope and effectiveness of any program and any fund created under the provisions of this act.

(b) Notwithstanding the provisions of the act of April 25, 1929 (P.L.723, No.315), entitled "An act regulating the investment of funds by administrative departments, boards, commissions, and officers of the State Government," for the purpose of funding a deferred compensation program for employes authorized by section VIII, the treasurer or officer in charge of payrolls for any county, city, town or other political subdivision may, with the consent of the employe whose compensation is being deferred, purchase government bonds or purchase life insurance contracts, annuity contracts, or mutual fund shares from any life underwriter or mutual fund salesman duly licensed by the State who represents any company licensed to contract such business in this State or make deposits on behalf of the employe in savings accounts in institutions authorized to accept such deposits.

(c) As used in this section, "employe" means anyone who renders service for the county, city, town or other political subdivision, including appointive or elective service or services rendered by an independent contractor for which compensation is paid: Provided however, That any county, city, town or other political subdivision may limit participation in its deferred compensation program to only those employes who are subject to routine payroll deductions.

(d) Each county, city, town or other political subdivision shall designate an officer to administer the deferred compensation program. Payroll reductions shall be made, in each instance, by the appropriate payroll officer. The administrator of the deferred compensation program may contract with a private corporation or institution for providing consolidated billing and other administrative services.

(e) Such deferred compensation program shall be in addition to, and not a part of, any other retirement benefit program provided by law for employes of the county, city, town, or other political subdivision. Income deferred under programs authorized by this act shall continue to be included as regular compensation for the purpose of computing deductions for employe contributions to retirement and pension programs and for the purpose of computing retirement and pension benefits earned by any employe. Income deferred under programs authorized by this act shall be currently subject to taxes imposed on income and/or wages by this Commonwealth and its local taxing authorities and such income shall be included as regular compensation for the purpose of computing the amount of such taxes to be withheld and/or paid.

(f) For purposes of this section, an employee cannot defer more annual gross income than the percentage and amount permitted by Federal law including any permissible Federal "catch-up" provision and any future changes in percentage and amount or "catch-up" provisions by Federal law. ((f) amended Nov. 17, 1982, P.L.673, No.189)

(g) Nothing herein contained shall be construed to prohibit any county, city, town or other political subdivision from self-administering a deferred compensation program.

(VIII.1 added July 18, 1974, P.L.472, No.168)

Section VIII.2.--(a) The Commonwealth of Pennsylvania, and any political subdivision or municipal authority of this Commonwealth, may establish eligible deferred compensation plans pursuant to section 457 of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 457) for their elected or appointed officers and employees who perform services for the Commonwealth, a political subdivision or municipal authority.

(b) As used in this section, "Commonwealth officer" or "employee" means:

(1) any individual who is an elected or appointed official of the Commonwealth;

(2) any individual employed by the Commonwealth; or

(3) any individual employed by the Commonwealth where it is deemed an employer-employee relationship exists. The State Employees' Retirement Board shall make the final determination of who is a Commonwealth officer or employee.

"Compensation" means pay for normal services rendered.

(c) Any eligible deferred compensation plans established for Commonwealth officers or employees shall be established by the State Employees' Retirement Board.

(d) Any eligible deferred compensation plans established for the officers, employees or other individuals performing services for a political subdivision or municipal authority shall be established and administered by the governing body of the political subdivision or municipal authority.

(e) In order to establish and administer eligible deferred compensation plans, the powers and duties of the State Employees' Retirement Board or the governing body of a political subdivision or municipal authority shall include, but not be limited to:

(1) Entering into written agreements with one or more financial or other organizations to administer the deferred compensation plan for Commonwealth employees or employees of political subdivisions or municipal authorities and to invest funds held pursuant to such plan. Any such written agreement and deferred compensation plan shall conform with section 457 and any other provisions of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 457) applicable to the plans.

(2) Promulgating rules and regulations establishing procedures whereby eligible individuals may elect to participate in a plan, change their election amount or change their investment choices on a periodic basis as determined by the State Employees' Retirement Board or governing body of the political subdivision or municipal authority which shall not be less frequently than quarterly, whereby eligible individuals may elect to cease deferrals entirely at any time with reasonable notice, not to exceed four weeks, and whereby such individuals may designate the amount of compensation to be deferred above a minimum monthly deposit of ten dollars; arranging for a deduction, from the compensation of eligible individuals, of the amounts to be deferred under a plan; establishing standards or criteria for the selection by the

State Employees' Retirement Board or the governing body of the political subdivision or municipal authority of financial institutions, insurance companies or other organizations which may be qualified as managers on behalf of the Commonwealth, a political subdivision or municipal authority, of funds deferred under a plan on behalf of any eligible individual; establishing standards and criteria for the providing of options to eligible individuals concerning the method of investing amounts deferred under any plan and of informing eligible individuals of specific options offered by qualified managers; establishing standards and criteria for the disclosure to eligible individuals of the anticipated and actual income attributable to such amounts, property and rights and all fees, costs and charges to be made against such amounts deferred to cover the costs of administering and managing the funds.

(3) An annual review of any qualified fund manager for the purpose of making certain it continues to meet all standards and criteria established.

(4) Establishing procedures in the plan document where any officer or employee may:

(i) cease making deferrals;

(ii) withdraw deferred amounts in cases of financial hardship or separation of such individual from service with the Commonwealth, political subdivision or municipal authority, or as otherwise permitted under section 457 of the Internal Revenue Code of 1986; and

(iii) dispose of a participant's account pursuant to a domestic relations order unless in conflict with the provisions of section 457 of the Internal Revenue Code of 1986.

(5) All deferred compensation plans shall be administered in compliance with section 457 and any other provisions of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 457) and applicable to the plans. Any income deferred under such authorized agreement shall continue to be included as regular compensation for computing retirement and benefits earned by any Commonwealth, political subdivision or municipal authority officer or employee, but any sum deferred shall not be included in the computation of any Federal income taxes to be withheld.

(f) All amounts deferred under a deferred compensation plan shall constitute taxable income for purposes of the act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," and shall constitute taxable income for State and local earned income taxes.

(g) Neither the Commonwealth, the State Employees' Retirement Board, any political subdivision nor any municipal authority shall be responsible for any investment loss incurred in the program, or for the failure of any investment to earn any specific or expected return or to earn as much as any other investment opportunity, whether or not such other investment opportunity was offered to participants in the program, nor shall the Commonwealth contribute to its deferred compensation program. The expenses arising from allowing individuals to elect to participate in a deferred compensation plan, to choose a fund manager, to deduct from compensation amounts deferred under a plan and to transfer to the fund manager amounts so deducted shall be borne by the Commonwealth, the political subdivision or municipal authority. All other expenses arising from the administration of a deferred compensation plan shall be assessed against the accounts created on behalf of participating individuals either by the fund managers or by the Commonwealth, a political subdivision or municipal authority. The obligation

of the Commonwealth, political subdivision or municipal authority officer or employee shall be a contractual obligation only with no preferred or special interest in deferred funds to such officer, employee or contractor except as otherwise provided by this act.

(h) (1) All assets and income which have been or shall be withheld or deferred by the Commonwealth, political subdivision or municipal authority in accordance with this section shall be held in trust in any funding vehicle permitted by section 457 of the Internal Revenue Code of 1986 for the exclusive benefit of the plan's participants and their beneficiaries until such time as the funds are distributed to the participant or his beneficiary in accordance with the terms of the agreement between the participant and the State Employees' Retirement Board or between the participant and the governing body of the political subdivision or municipal authority. All such assets and income withheld or deferred by the Commonwealth shall be held in trust as set forth in this paragraph in a special fund created within the State Treasury of which the State Treasurer shall be the custodian. Such deferred compensation plans shall exist and serve in addition to and shall not be a part of any retirement or pension system for officers and employees.

(2) The members of the State Employees' Retirement Board shall be the trustees of the deferred compensation plan established for Commonwealth officers and employees. Any political subdivision or municipal authority administering a plan as a trust under this section shall be required to name one or more persons as trustee of such plan and to establish provisions relating to the removal or resignation of a trustee, the appointment of a successor and the methods by which the trustee may take necessary action as required under the plan.

(3) The trust established for Commonwealth officers and employees is declared to be a spendthrift trust, and any construction of a participant's plan account as self-settled shall not cause the plan account to be treated as other than a spendthrift trust.

(4) Any benefit or interest available under a deferred compensation plan established under this section, or any right to receive or direct payments under such a plan, or any distribution of payment made under such a plan shall not, except as expressly specified by the plan, be subject to assignment, alienation, garnishment, attachment, transfer, anticipation, sale, mortgage, pledge, hypothecation, commutation, execution or levy, whether by voluntary or involuntary act of any interested person.

(i) Investment of deferred funds by any corporation, institution, insurance company or custodial bank which the State Employees' Retirement Board or governing body of a political subdivision or municipal authority has approved shall not be unreasonably delayed, and in no case shall the investment of deferred funds be delayed more than thirty days from the date of payroll deduction to the date that funds are invested. Any interest earned on such funds pending investment shall be allocated to the Commonwealth, political subdivision or municipal authority and credited to the accounts of employees who are then participating in the plan unless such interest is used to defray administrative costs and fees which would otherwise be required to be borne by employees who are then participating in the plan.

(j) (Deleted by amendment).

(k) A participant may withdraw from the agreement in accordance with the approved plan by notice, in writing, signed

by the participant and approved by the administrator and such withdrawal shall discontinue future deferrals by the Commonwealth, the political subdivision or the municipal authority, but shall not operate to withdraw any funds theretofore contributed, except in cases of approved financial hardship or as otherwise authorized by the plan.

(l) Every officer or employe of the Commonwealth, political subdivision or municipal authority shall be eligible for participation in a deferred compensation plan under this section.

(m) (Deleted by amendment).

(VIII.2 amended Dec. 21, 1998, P.L.1265, No.162)

Section VIII.3. For the purposes of this act only, notwithstanding the provisions of the act of September 26, 1961 (P.L.1661, No.692), known as the "State Employes Group Life Insurance Law," the act of January 27, 1966 (1965 P.L.1624, No.577), entitled "An act amending the act of April 9, 1929 (P.L.177, No.175), entitled 'An act providing for and reorganizing the conduct of the executive and administrative work of the Commonwealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools, or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of certain administrative officers, and of all deputies and other assistants and employes in certain departments, boards, and commissions; and prescribing the manner in which the number and compensation of the deputies and all other assistants and employes of certain departments, boards and commissions shall be determined,' authorizing the Secretary of Property and Supplies to transact business as an insurance broker for the purpose of contracting insurance and surety bonds for any department, board, agency or commission of this Commonwealth and for any State authority established by law," or the act of July 31, 1968 (P.L.691, No.229), entitled "An act reenacting and amending the act of September 26, 1961 (P.L.1661, No. 692), entitled 'An act providing for group life insurance for State employes; establishing a schedule; providing for payment; providing for reduction of insurance upon retirement; authorizing the Secretary of Property and Supplies to act as exclusive agent for the purpose of contracting for insurance; and providing for administration and advisory services by the Department of Property and Supplies,' providing for contributions by the State, increasing the amounts of insurance provided under the schedule, reducing the period of continuous service required for eligibility, deleting the provision relating to insurance coverage for retired employes and consulting services and extending coverage to permanent part-time employes," insurance companies selected as qualified fund managers by eligible individuals may pay commissions to agents or brokers licensed to transact business in this Commonwealth in accordance with their standard practice followed in other similar plans as if the premium had been paid by such eligible individual.

(VIII.3 added Nov. 6, 1987, P.L.394, No.81)

Section VIII.4. The governing body of any political subdivision or municipal authority may, by contract, agree with any employe to a voluntary early severance plan. The voluntary early severance plan may include, but shall not be limited to, the payment of a portion of the employe's former salary for a specified period of time, the continuation of a specified level of insurance benefits, payment at a specified rate for unused vacation days, sick leave or other leave and confidential third-party counseling. Payments under a voluntary early severance plan shall not constitute compensation under the Public School Employees' Retirement System, State Employees' Retirement System or the Pennsylvania Municipal Retirement Board, nor shall any such voluntary early severance plan include service credit for retirement purposes.

(VIII.4 added June 22, 2000, P.L.334, No.37)

Section X. (X repealed Apr. 21, 1857, P.L.266, No.308)

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

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

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

Section XIX. (XIX repealed Mar. 8, 1815, P.L.91, No.68)

Section XX. (XX repealed Apr. 12, 1951, P.L.90, No.21)

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

by the captains to the brigade-inspector or by the brigade-inspector to the county commissioners, it shall be the duty of the brigade-inspector and county commissioners to make report to the auditor-general to that purpose.

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

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

**Compiler's Note:** Section 3 of Act 213 of 1828 provided that so much of section 23 as makes treasurers, bonds, given to the commissioners a security for moneys of the Commonwealth is repealed.

Section XXIV. (XXIV repealed Apr. 28, 1978, P.L.202, No.53)

Section XXV. (XXV repealed June 7, 1923, P.L.498, No.274)

Section XXVII. And be it further enacted by the authority aforesaid, That the accounts of the auctioneers for duties received by them for the use of the commonwealth, shall be

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

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

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

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

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

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

Section XXXVIII. And be it further enacted by the authority aforesaid, That the auditor-general shall annually examine the situation of the public treasury in relation to the moneys

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

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

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

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

Section XLII. And be it further enacted by the authority aforesaid, That the auditor-general shall be appointed and commissioned for three years, but shall be removed from office by the governor, on the address of both houses of the legislature, and in case the present, or any future auditor-general should die, resign, or be removed from office by the governor on the address of the general assembly, the

governor shall supply his place by an appointment for the remainder of the time such auditor-general had to serve, and in case the state treasurer should die during the recess of the legislature, the chief clerk in the office of treasurer after having taken the oath or affirmation of office, and given the requisite security, shall be authorized to do the duties of state treasurer until another shall be appointed by the legislature.

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

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

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

Section XLVI. And be it further enacted by the authority aforesaid, That the state treasurer shall on the fourth Monday in December annually, make report to the legislature, exhibiting in detail the receipts and expenditures of the state treasury for the preceding year, ending at the last day of November, designating the name of every person from whom moneys were received and to whom moneys have been paid, and on what account; and the auditor-general shall on the same day annually make report which shall exhibit in the abstract a statement of the finances of the commonwealth, which reports of the state treasurer and auditor-general shall be previously printed, and six hundred copies of each delivered to the clerk of the house of representatives, the expenses of printing and all other expenses attending the same to be paid out of the aggregate funds of the commonwealth, on warrants drawn in the usual manner.

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

Section XLVIII. And be it further enacted by the authority aforesaid, That the state treasurer shall take effectual measures for the recovery of public monies due on accounts

settled by the former and late accountant officers, (the comptroller and register-generals,) to the commonwealth, and shall continue to possess and exercise all the powers and duties vested in him by the ninth section of the act of April first, one thousand seven hundred and ninety, entitled, "An act to enforce the due collection of the revenue of the state, and for other purposes therein mentioned;" which are necessary in recovering the balances due the commonwealth on account of the loans made under the acts of February the twenty-sixth, one thousand seven hundred and seventy-three; and April the fourth, one thousand seven hundred and eighty-five.

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

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

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

**Compiler's Note:** The act of Apr. 9, 1929, P.L.343, No.176 repealed sections 1, 2, 3, 5, 9, 11, 12, 13, 14, 16, 26, 31, 32, 33, 34, 36 and 51. Sections 47 and 48 are obsolete.

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

Section LIV. And be it further enacted by the authority aforesaid, That the act, entitled, "An act for methodising the department of accounts of this commonwealth, and for the more effectual settlement of the same;" passed April the thirteenth, one thousand seven hundred and eighty-two; the act entitled, "An act to give the benefit of trial by jury to the public officers of this state and to other persons who shall be proceeded against in a summary manner by the comptroller-general of this state;" passed February the eighteenth, one thousand seven hundred and eighty-five; the act, entitled, "An act for the appointment of a register-general for the purpose of registering the accounts of this state;" passed March the twenty-eighth, one thousand seven hundred and eighty-nine; the supplement to an act, entitled, "An act for the appointment of a register-general, for the purpose of registering the accounts of this state;" passed September the thirtieth, one thousand seven hundred and eighty-nine; the act, entitled, "An act to ascertain the security to be given by the treasurer of the state for the time being;" passed November the nineteenth, one

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