
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1041 Session of
2019

INTRODUCED BY RIGBY, BENNINGHOFF, BERNSTINE, ROTHMAN, RYAN,
MASSER, PICKETT, OBERLANDER AND NEILSON, APRIL 2, 2019

REFERRED TO COMMITTEE ON APPROPRIATIONS, APRIL 2, 2019

AN ACT

1 Repealing the act of March 30, 1811 (P.L.145, No.99), entitled
2 "An act to amend and consolidate the several acts relating to
3 the settlement of the public accounts and the payment of the
4 public monies, and for other purposes."

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. The act of March 30, 1811 (P.L.145, No.99),
8 entitled "An act to amend and consolidate the several acts
9 relating to the settlement of the public accounts and the
10 payment of the public monies, and for other purposes," is
11 repealed:

12 [AN ACT

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

16 Section IV. And be it further enacted by the authority
17 aforesaid, That if any person attending at the office of the
18 auditor-general on his summons, shall refuse to exhibit his
19 account or to answer such questions touching the same as may be

1 put to him by the auditor-general, unless such answer shall have
2 a tendency to criminate such person, the auditor-general shall
3 have power to commit such person to the common gaol of the
4 county wherein the seat of government shall then be, there to be
5 holden, until such person comply with this act or be otherwise
6 discharged by due course of law.

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

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

26 Section VIII. And be it further enacted by the authority
27 aforesaid, That the state treasurer shall pay all grants,
28 salaries, annuities, gratuities, and pensions established by
29 law, and make all other payments which are or shall be so fixed
30 by law, that the sum to be paid cannot be affected by the

1 settlement of any account, nor increased nor diminished by the
2 discretionary powers of the auditor-general and state treasurer;
3 Provided however, That in relation to pensions payable under
4 decrees of courts, the state treasurer may, if he deems it
5 proper, refer the said decrees or certificates back to the court
6 for revision, stating his reasons therefor: And also provided,
7 That the State Employees' Retirement Board, on behalf of the
8 Commonwealth, and the treasurer or other officer in charge of
9 payrolls for any county, city, town or other political
10 subdivision may make systematic investments in mutual funds,
11 savings accounts or government bonds or make premium payments on
12 life insurance or annuity contracts to any institution or
13 company licensed and authorized in accordance with the rules and
14 regulations promulgated by the appropriate State agencies to
15 accept deposits or sell such products in this State for the
16 purpose of funding a deferred compensation program for employes.

17 Section VIII.1.--(a) The governing body of any county, city,
18 town or other political subdivision may, by contract, agree with
19 any employe to defer, a portion of that employe's compensation
20 and may subsequently, with the consent of the employe, purchase
21 government bonds or purchase life insurance contracts, annuity
22 contracts, or mutual fund shares from any life underwriter or
23 mutual fund salesman duly licensed by the State who represents
24 any company licensed to contract such business in this State or
25 make deposits on behalf of the employe in savings accounts in
26 institutions authorized to accept such deposits.

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

1 duty to audit any such program.

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

6 (b) Notwithstanding the provisions of the act of April 25,
7 1929 (P.L.723, No.315), entitled "An act regulating the
8 investment of funds by administrative departments, boards,
9 commissions, and officers of the State Government," for the
10 purpose of funding a deferred compensation program for employes
11 authorized by section VIII, the treasurer or officer in charge
12 of payrolls for any county, city, town or other political
13 subdivision may, with the consent of the employe whose
14 compensation is being deferred, purchase government bonds or
15 purchase life insurance contracts, annuity contracts, or mutual
16 fund shares from any life underwriter or mutual fund salesman
17 duly licensed by the State who represents any company licensed
18 to contract such business in this State or make deposits on
19 behalf of the employe in savings accounts in institutions
20 authorized to accept such deposits.

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

29 (d) Each county, city, town or other political subdivision
30 shall designate an officer to administer the deferred

1 compensation program. Payroll reductions shall be made, in each
2 instance, by the appropriate payroll officer. The administrator
3 of the deferred compensation program may contract with a private
4 corporation or institution for providing consolidated billing
5 and other administrative services.

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

20 (f) For purposes of this section, an employe cannot defer
21 more annual gross income than the percentage and amount
22 permitted by Federal law including any permissible Federal
23 "catch-up" provision and any future changes in percentage and
24 amount or "catch-up" provisions by Federal law.

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

28 Section VIII.2.--(a) The Commonwealth of Pennsylvania, and
29 any political subdivision or municipal authority of this
30 Commonwealth, may establish eligible deferred compensation plans

1 pursuant to section 457 of the Internal Revenue Code of 1986
2 (Public Law 99-514, 26 U.S.C. § 457) for their elected or
3 appointed officers and employes who perform services for the
4 Commonwealth, a political subdivision or municipal authority.

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

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

9 (2) any individual employed by the Commonwealth; or

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

14 "Compensation" means pay for normal services rendered.

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

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

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

28 (1) Entering into written agreements with one or more
29 financial or other organizations to administer the deferred
30 compensation plan for Commonwealth employes or employes of

1 political subdivisions or municipal authorities and to invest
2 funds held pursuant to such plan. Any such written agreement and
3 deferred compensation plan shall conform with section 457 and
4 any other provisions of the Internal Revenue Code of 1986
5 (Public Law 99-514, 26 U.S.C. § 457) applicable to the plans.

6 (2) Promulgating rules and regulations establishing
7 procedures whereby eligible individuals may elect to participate
8 in a plan, change their election amount or change their
9 investment choices on a periodic basis as determined by the
10 State Employees' Retirement Board or governing body of the
11 political subdivision or municipal authority which shall not be
12 less frequently than quarterly, whereby eligible individuals may
13 elect to cease deferrals entirely at any time with reasonable
14 notice, not to exceed four weeks, and whereby such individuals
15 may designate the amount of compensation to be deferred above a
16 minimum monthly deposit of ten dollars; arranging for a
17 deduction, from the compensation of eligible individuals, of the
18 amounts to be deferred under a plan; establishing standards or
19 criteria for the selection by the State Employees' Retirement
20 Board or the governing body of the political subdivision or
21 municipal authority of financial institutions, insurance
22 companies or other organizations which may be qualified as
23 managers on behalf of the Commonwealth, a political subdivision
24 or municipal authority, of funds deferred under a plan on behalf
25 of any eligible individual; establishing standards and criteria
26 for the providing of options to eligible individuals concerning
27 the method of investing amounts deferred under any plan and of
28 informing eligible individuals of specific options offered by
29 qualified managers; establishing standards and criteria for the
30 disclosure to eligible individuals of the anticipated and actual

1 income attributable to such amounts, property and rights and all
2 fees, costs and charges to be made against such amounts deferred
3 to cover the costs of administering and managing the funds.

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

7 (4) Establishing procedures in the plan document where any
8 officer or employe may:

9 (i) cease making deferrals;

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

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

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

27 (f) All amounts deferred under a deferred compensation plan
28 shall constitute taxable income for purposes of the act of March
29 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"
30 and shall constitute taxable income for State and local earned

1 income taxes.

2 (g) Neither the Commonwealth, the State Employees'
3 Retirement Board, any political subdivision nor any municipal
4 authority shall be responsible for any investment loss incurred
5 in the program, or for the failure of any investment to earn any
6 specific or expected return or to earn as much as any other
7 investment opportunity, whether or not such other investment
8 opportunity was offered to participants in the program, nor
9 shall the Commonwealth contribute to its deferred compensation
10 program. The expenses arising from allowing individuals to elect
11 to participate in a deferred compensation plan, to choose a fund
12 manager, to deduct from compensation amounts deferred under a
13 plan and to transfer to the fund manager amounts so deducted
14 shall be borne by the Commonwealth, the political subdivision or
15 municipal authority. All other expenses arising from the
16 administration of a deferred compensation plan shall be assessed
17 against the accounts created on behalf of participating
18 individuals either by the fund managers or by the Commonwealth,
19 a political subdivision or municipal authority. The obligation
20 of the Commonwealth, political subdivision or municipal
21 authority officer or employe shall be a contractual obligation
22 only with no preferred or special interest in deferred funds to
23 such officer, employe or contractor except as otherwise provided
24 by this act.

25 (h) (1) All assets and income which have been or shall be
26 withheld or deferred by the Commonwealth, political subdivision
27 or municipal authority in accordance with this section shall be
28 held in trust in any funding vehicle permitted by section 457 of
29 the Internal Revenue Code of 1986 for the exclusive benefit of
30 the plan's participants and their beneficiaries until such time

1 as the funds are distributed to the participant or his
2 beneficiary in accordance with the terms of the agreement
3 between the participant and the State Employees' Retirement
4 Board or between the participant and the governing body of the
5 political subdivision or municipal authority. All such assets
6 and income withheld or deferred by the Commonwealth shall be
7 held in trust as set forth in this paragraph in a special fund
8 created within the State Treasury of which the State Treasurer
9 shall be the custodian. Such deferred compensation plans shall
10 exist and serve in addition to and shall not be a part of any
11 retirement or pension system for officers and employes.

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

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

26 (4) Any benefit or interest available under a deferred
27 compensation plan established under this section, or any right
28 to receive or direct payments under such a plan, or any
29 distribution of payment made under such a plan shall not, except
30 as expressly specified by the plan, be subject to assignment,

1 alienation, garnishment, attachment, transfer, anticipation,
2 sale, mortgage, pledge, hypothecation, commutation, execution or
3 levy, whether by voluntary or involuntary act of any interested
4 person.

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

19 (k) A participant may withdraw from the agreement in
20 accordance with the approved plan by notice, in writing, signed
21 by the participant and approved by the administrator and such
22 withdrawal shall discontinue future deferrals by the
23 Commonwealth, the political subdivision or the municipal
24 authority, but shall not operate to withdraw any funds
25 theretofore contributed, except in cases of approved financial
26 hardship or as otherwise authorized by the plan.

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

1 Section VIII.3. For the purposes of this act only,
2 notwithstanding the provisions of the act of September 26, 1961
3 (P.L.1661, No.692), known as the "State Employes Group Life
4 Insurance Law," the act of January 27, 1966 (1965 P.L.1624,
5 No.577), entitled "An act amending the act of April 9, 1929
6 (P.L.177, No.175), entitled 'An act providing for and
7 reorganizing the conduct of the executive and administrative
8 work of the Commonwealth by the Executive Department thereof and
9 the administrative departments, boards, commissions, and
10 officers thereof, including the boards of trustees of State
11 Normal Schools, or Teachers Colleges; abolishing, creating,
12 reorganizing or authorizing the reorganization of certain
13 administrative departments, boards, and commissions; defining
14 the powers and duties of the Governor and other executive and
15 administrative officers, and of the several administrative
16 departments, boards, commissions, and officers; fixing the
17 salaries of the Governor, Lieutenant Governor, and certain other
18 executive and administrative officers; providing for the
19 appointment of certain administrative officers, and of all
20 deputies and other assistants and employes in certain
21 departments, boards, and commissions; and prescribing the manner
22 in which the number and compensation of the deputies and all
23 other assistants and employes of certain departments, boards and
24 commissions shall be determined,' authorizing the Secretary of
25 Property and Supplies to transact business as an insurance
26 broker for the purpose of contracting insurance and surety bonds
27 for any department, board, agency or commission of this
28 Commonwealth and for any State authority established by law," or
29 the act of July 31, 1968 (P.L.691, No.229), entitled "An act
30 reenacting and amending the act of September 26, 1961 (P.L.1661,

1 No. 692), entitled 'An act providing for group life insurance
2 for State employes; establishing a schedule; providing for
3 payment; providing for reduction of insurance upon retirement;
4 authorizing the Secretary of Property and Supplies to act as
5 exclusive agent for the purpose of contracting for insurance;
6 and providing for administration and advisory services by the
7 Department of Property and Supplies,' providing for
8 contributions by the State, increasing the amounts of insurance
9 provided under the schedule, reducing the period of continuous
10 service required for eligibility, deleting the provision
11 relating to insurance coverage for retired employes and
12 consulting services and extending coverage to permanent part-
13 time employes," insurance companies selected as qualified fund
14 managers by eligible individuals may pay commissions to agents
15 or brokers licensed to transact business in this Commonwealth in
16 accordance with their standard practice followed in other
17 similar plans as if the premium had been paid by such eligible
18 individual.

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

1 such voluntary early severance plan include service credit for
2 retirement purposes.

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

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

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

1 Section XXI. And be it further enacted by the authority
2 aforesaid, That the brigade inspectors shall within sixty days
3 after they shall have received the lists of exempts, agreeably
4 to the act of the ninth April, one thousand eight hundred and
5 seven, entitled, "An act to regulate the militia of the
6 commonwealth of Pennsylvania," or of any act which may be
7 hereafter passed, transmit a copy thereof to the auditor-
8 general; and the commissioners of the respective counties, after
9 having received the returns of the exempts from the brigade
10 inspector, agreeably to the same act, or any other act which may
11 be hereafter passed, shall annually, within sixty days
12 thereafter transmit to the auditor-general a statement under
13 oath or affirmation, of the amount of militia exempt fines
14 inserted in the duplicates of the county taxes, together with a
15 certificate of the exonerations thereof, made by the court of
16 appeals, but should there be no list of exempt fines returned by
17 the captains to the brigade-inspector or by the brigade-
18 inspector to the county commissioners, it shall be the duty of
19 the brigade-inspector and county commissioners to make report to
20 the auditor-general to that purpose.

21 Section XXII. And be it further enacted by the authority
22 aforesaid, That in case of neglect by any brigade-inspector of
23 the duty enjoined on him by the next preceding section, he shall
24 forfeit and pay to the commonwealth the sum of one hundred
25 dollars, and for every neglect by the commissioners of any
26 county, of the duty enjoined on them by the said section, they
27 shall severally forfeit and pay to the commonwealth the sum of
28 one hundred dollars, to be sued for and recovered under the
29 direction of the state treasurer as well as all other fines and
30 forfeitures under this act as debts of equal amount are or shall

1 be by law recoverable, and the certificate under the seal of the
2 auditor-general shall be sufficient evidence of such neglects;
3 and it shall be the duty of the state treasurer to withhold the
4 payment of the salary and other claims and allowances of every
5 brigade-inspector so neglecting his duty, to the amount of the
6 penalty hereby imposed, until the same be paid or such inspector
7 shall be otherwise legally discharged therefrom; and it shall be
8 the duty of the auditor-general in case the commissioners of any
9 county neglect to make return or report, as the case may be,
10 agreeably to the next preceding section, to certify the same to
11 the treasurer of the county to which such commissioners belong,
12 whereupon the said county treasurer shall not thereafter pay to
13 either of the said commissioners any monies for their
14 compensation or wages as commissioners, until the penalty
15 imposed by this act be paid, or the said commissioners shall be
16 otherwise legally discharged therefrom.

17 Section XXVII. And be it further enacted by the authority
18 aforesaid, That the accounts of the auctioneers for duties
19 received by them for the use of the commonwealth, shall be
20 settled quarter-yearly, and the amount found due on such
21 settlement shall be immediately paid into the state treasury;
22 but if any auctioneer or auctioneers shall neglect or refuse to
23 pay into the state treasury, or deposit in the bank of
24 Pennsylvania to the credit of the commonwealth, within one month
25 after the expiration of such quarter, the amount so found due
26 the commonwealth, the commission or commissions of such
27 auctioneer or auctioneers shall from thenceforth cease,
28 determine, and become absolutely void, and another person shall
29 be appointed in his or their place; and the state treasurer
30 shall moreover immediately proceed against the delinquent

1 auctioneer or auctioneers and their sureties for the recovery of
2 the moneys so found due from him or them, in the same manner as
3 he is authorized to do in other cases, and it is hereby made the
4 duty of the auditor-general to report to the governor any such
5 failure on the part of an auctioneer.

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

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

23 Section XXX. And be it further enacted by the authority
24 aforesaid, That the prothonotaries or clerks of the several
25 courts within this commonwealth, shall within twenty days after
26 the entering up a judgment in favour of the commonwealth, report
27 the same to the state treasurer, and it shall be the duty of the
28 deputy of the attorney-general, or such attorney as the
29 treasurer may appoint, to proceed to the collection of the
30 moneys due on said judgments; and if the moneys received by the

1 said deputy-attorney, or such attorney as may be employed in the
2 management of the suit in behalf of the commonwealth, in
3 consequence of said judgment, is not paid into the state
4 treasury within sixty days after it shall have been received by
5 such attorney, the state treasurer shall immediately inform the
6 attorney-general thereof, if one of his deputies, who shall
7 thereupon remove the said deputy-attorney from office, and
8 appoint another in his place, and the state treasurer shall
9 immediately proceed against such dismissed deputy-attorney, or
10 any other attorney so acting as in cases of other delinquents.

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

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

19 Section XXXVIII. And be it further enacted by the authority
20 aforesaid, That the auditor-general shall annually examine the
21 situation of the public treasury in relation to the moneys
22 therein, and the deposits in the several banks, and also if he
23 deems it necessary, examine the accounts of the state treasurer
24 with the several banks and their branches in which the public
25 moneys are deposited; and the officers of the said banks and
26 their branches, shall permit the auditor-general so to do; and
27 if the state treasurer shall refuse to exhibit to the auditor-
28 general his books, papers, or documents, or the moneys reserved
29 in his office to meet occasional demands, he shall for any such
30 refusal, forfeit and pay for the use of the commonwealth, the

1 sum of two thousand dollars, to be recovered as sums of equal
2 amount are or shall be by law recoverable.

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

26 Section XL. And be it further enacted by the authority
27 aforesaid, That the state treasurer before he enters upon the
28 duties of his office, shall take the oaths or affirmations of
29 office agreeably to the directions of the constitutions of the
30 United States and this commonwealth, and shall become bound to

1 the commonwealth in an obligation with two or more sufficient
2 sureties to be approved of by the governor, in the sum of eighty
3 thousand dollars, lawful money of Pennsylvania, conditioned for
4 the true and faithful performance of the trusts and duties
5 enjoined and required by law, to be performed by such treasurer,
6 and the execution thereof being duly proved, the same shall be
7 entered of record in the office of the secretary of the
8 commonwealth, and copies of such obligation duly authenticated
9 under the seal of the said office, shall be admitted as legal
10 evidence in any court in this commonwealth.

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

16 Section XLII. And be it further enacted by the authority
17 aforesaid, That the auditor-general shall be appointed and
18 commissioned for three years, but shall be removed from office
19 by the governor, on the address of both houses of the
20 legislature, and in case the present, or any future auditor-
21 general should die, resign, or be removed from office by the
22 governor on the address of the general assembly, the governor
23 shall supply his place by an appointment for the remainder of
24 the time such auditor-general had to serve, and in case the
25 state treasurer should die during the recess of the legislature,
26 the chief clerk in the office of treasurer after having taken
27 the oath or affirmation of office, and given the requisite
28 security, shall be authorized to do the duties of state
29 treasurer until another shall be appointed by the legislature.

30 Section XLIII. And be it further enacted by the authority

1 aforesaid, That the auditor-general before he enters upon the
2 duties of his office, shall take the oaths or affirmations of
3 office agreeably to the directions of the constitution of the
4 United States, and this commonwealth, and become bound in an
5 obligation with two or more sureties to be approved by the
6 governor, in the sum of five thousand dollars, conditioned for
7 the true and faithful performance of the trusts confided and
8 duties enjoined and required by law to be performed by him.

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

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

23 Section XLVI. And be it further enacted by the authority
24 aforesaid, That the state treasurer shall on the fourth Monday
25 in December annually, make report to the legislature, exhibiting
26 in detail the receipts and expenditures of the state treasury
27 for the preceding year, ending at the last day of November,
28 designating the name of every person from whom moneys were
29 received and to whom moneys have been paid, and on what account;
30 and the auditor-general shall on the same day annually make

1 report which shall exhibit in the abstract a statement of the
2 finances of the commonwealth, which reports of the state
3 treasurer and auditor-general shall be previously printed, and
4 six hundred copies of each delivered to the clerk of the house
5 of representatives, the expenses of printing and all other
6 expenses attending the same to be paid out of the aggregate
7 funds of the commonwealth, on warrants drawn in the usual
8 manner.

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

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

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

1 Section 2. This act shall take effect in 60 days.