

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL**No. 1970** Session of
2021

INTRODUCED BY RIGBY, SCHMITT, RYAN, GROVE, MILLARD, JOZWIAK AND
NEILSON, OCTOBER 12, 2021

REFERRED TO COMMITTEE ON APPROPRIATIONS, OCTOBER 12, 2021

AN ACT

1 Amending 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," deleting or repealing
5 obsolete provisions relating to the settlement of public
6 accounts and payment of public monies.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Sections 4, 6 and 7 of the act of March 30, 1811
10 (P.L.145, No.99), entitled "An act to amend and consolidate the
11 several acts relating to the settlement of the public accounts
12 and the payment of the public monies, and for other purposes,"
13 are repealed:

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

1 have power to commit such person to the common gaol of the
2 county wherein the seat of government shall then be, there to be
3 holden, until such person comply with this act or be otherwise
4 discharged by due course of law.

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

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

25 Section 2. Section 8 of the act is amended to read:

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 notwithstanding any other provision of law to the contrary,
8 the State Employees' Retirement Board, on behalf of the
9 Commonwealth, and the treasurer or other officer in charge of
10 payrolls for any county, city, town or other political
11 subdivision may make systematic investments in mutual funds,
12 savings accounts or government bonds or make premium payments on
13 life insurance or annuity contracts to any institution or
14 company licensed and authorized in accordance with the rules and
15 regulations promulgated by the appropriate State agencies to
16 accept deposits or sell such products in this State for the
17 purpose of funding a deferred compensation program for employes.

18 Section 3. Sections 15, 17, 18, 21, 22, 23, 27, 28, 29, 30,
19 35, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 52
20 and 53 of the act are repealed:

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

25 Section XVII. And be it further enacted by the authority
26 aforesaid, That the accounts of county treasurers for any monies
27 received by them for tavern licenses and exempt fines, shall be
28 settled on or before the last day of December in each and every
29 year, and the monies so received paid over to the state
30 treasurer within three months, deducting therefrom a commission

1 in the following proportion, viz: For any sum not exceeding five
2 hundred dollars, five per cent.; when the amount exceeds that
3 sum, five per cent. on the first five hundred dollars, and at
4 the rate of two per cent. for all above that sum, until it
5 amounts to one thousand dollars, and at the rate of one per
6 cent. for all in addition to the sum last mentioned, which the
7 accountant officers are hereby directed to allow; and it is
8 hereby made the duty of the county treasurers to enforce the
9 payment by collectors of militia exempt fines, in the same
10 manner as the payment of county rates and levies are enforced.

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

19 Section XXI. And be it further enacted by the authority
20 aforesaid, That the brigade inspectors shall within sixty days
21 after they shall have received the lists of exempts, agreeably
22 to the act of the ninth April, one thousand eight hundred and
23 seven, entitled, "An act to regulate the militia of the
24 commonwealth of Pennsylvania," or of any act which may be
25 hereafter passed, transmit a copy thereof to the auditor-
26 general; and the commissioners of the respective counties, after
27 having received the returns of the exempts from the brigade
28 inspector, agreeably to the same act, or any other act which may
29 be hereafter passed, shall annually, within sixty days
30 thereafter transmit to the auditor-general a statement under

1 oath or affirmation, of the amount of militia exempt fines
2 inserted in the duplicates of the county taxes, together with a
3 certificate of the exonerations thereof, made by the court of
4 appeals, but should there be no list of exempt fines returned by
5 the captains to the brigade-inspector or by the brigade-
6 inspector to the county commissioners, it shall be the duty of
7 the brigade-inspector and county commissioners to make report to
8 the auditor-general to that purpose.

9 Section XXII. And be it further enacted by the authority
10 aforesaid, That in case of neglect by any brigade-inspector of
11 the duty enjoined on him by the next preceding section, he shall
12 forfeit and pay to the commonwealth the sum of one hundred
13 dollars, and for every neglect by the commissioners of any
14 county, of the duty enjoined on them by the said section, they
15 shall severally forfeit and pay to the commonwealth the sum of
16 one hundred dollars, to be sued for and recovered under the
17 direction of the state treasurer as well as all other fines and
18 forfeitures under this act as debts of equal amount are or shall
19 be by law recoverable, and the certificate under the seal of the
20 auditor-general shall be sufficient evidence of such neglects;
21 and it shall be the duty of the state treasurer to withhold the
22 payment of the salary and other claims and allowances of every
23 brigade-inspector so neglecting his duty, to the amount of the
24 penalty hereby imposed, until the same be paid or such inspector
25 shall be otherwise legally discharged therefrom; and it shall be
26 the duty of the auditor-general in case the commissioners of any
27 county neglect to make return or report, as the case may be,
28 agreeably to the next preceding section, to certify the same to
29 the treasurer of the county to which such commissioners belong,
30 whereupon the said county treasurer shall not thereafter pay to

1 either of the said commissioners any monies for their
2 compensation or wages as commissioners, until the penalty
3 imposed by this act be paid, or the said commissioners shall be
4 otherwise legally discharged therefrom.

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

25 Section XXVII. And be it further enacted by the authority
26 aforesaid, That the accounts of the auctioneers for duties
27 received by them for the use of the commonwealth, shall be
28 settled quarter-yearly, and the amount found due on such
29 settlement shall be immediately paid into the state treasury;
30 but if any auctioneer or auctioneers shall neglect or refuse to

1 pay into the state treasury, or deposit in the bank of
2 Pennsylvania to the credit of the commonwealth, within one month
3 after the expiration of such quarter, the amount so found due
4 the commonwealth, the commission or commissions of such
5 auctioneer or auctioneers shall from thenceforth cease,
6 determine, and become absolutely void, and another person shall
7 be appointed in his or their place; and the state treasurer
8 shall moreover immediately proceed against the delinquent
9 auctioneer or auctioneers and their sureties for the recovery of
10 the moneys so found due from him or them, in the same manner as
11 he is authorized to do in other cases, and it is hereby made the
12 duty of the auditor-general to report to the governor any such
13 failure on the part of an auctioneer.

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

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

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

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

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

27 Section XXXVIII. And be it further enacted by the authority
28 aforesaid, That the auditor-general shall annually examine the
29 situation of the public treasury in relation to the moneys
30 therein, and the deposits in the several banks, and also if he

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

11 Section XXXIX. And be it further enacted by the authority
12 aforesaid, That the state treasurer shall be appointed on the
13 second Tuesday in January, in every year, for which purpose each
14 house shall at least three days previous to such appointment,
15 choose a teller, and furnish the other house with a minute of
16 such choice, and on the day of such election, the members of
17 both houses shall assemble at such hour as shall have been
18 agreed upon by the two houses, in the chamber of the house of
19 representatives, and the speaker of the senate and speaker of
20 the house of representatives, shall preside, alternately at such
21 elections, and the tellers shall take down in writing the name
22 of every member voting at such elections, and that of the person
23 voted for, whereupon the president of the meeting shall declare
24 the result of such election; and if either of the candidates has
25 a majority of all the members present, the president of the
26 meeting shall declare such candidate to be duly elected state
27 treasurer for the current year, and duplicate certificates
28 thereof shall be immediately made out and signed by the said
29 president and attested by the tellers, and the said tellers
30 shall make report to their respective houses, in order that the

1 same may be entered on their journals, but if there should not
2 be a majority at the first poll for either candidate, the
3 meeting shall proceed to vote until a choice be made.

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

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

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

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

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

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

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

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

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

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

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

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

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

29 Section LII. And be it further enacted by the authority
30 aforesaid, That it shall be the duty of the auditor-general to

1 report annually to the legislature, the names of all officers
2 who neglect or refuse to make the returns to him which by law
3 they are enjoined to do.

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

10 Section 4. This act shall take effect in 60 days.