

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11 repealed:

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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

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

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

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

27 Section VIII. And be it further enacted by the authority
28 aforesaid, That the state treasurer shall pay all grants,
29 salaries, annuities, gratuities, and pensions established by
30 law, and make all other payments which are or shall be so fixed

1 by law, that the sum to be paid cannot be affected by the
2 settlement of any account, nor increased nor diminished by the
3 discretionary powers of the auditor-general and state treasurer;
4 Provided however, That in relation to pensions payable under
5 decrees of courts, the state treasurer may, if he deems it
6 proper, refer the said decrees or certificates back to the court
7 for revision, stating his reasons therefor: And also provided,
8 That 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 VIII.1.--(a) The governing body of any county, city,
19 town or other political subdivision may, by contract, agree with
20 any employe to defer, a portion of that employe's compensation
21 and may subsequently, with the consent of the employe, purchase
22 government bonds or purchase life insurance contracts, annuity
23 contracts, or mutual fund shares from any life underwriter or
24 mutual fund salesman duly licensed by the State who represents
25 any company licensed to contract such business in this State or
26 make deposits on behalf of the employe in savings accounts in
27 institutions authorized to accept such deposits.

28 The auditor, controller, or other fiscal officer of any
29 county, city, town or other political subdivision that funds a
30 deferred compensation program for its employes under the

1 provisions of this act shall have the power and it shall be his
2 duty to audit any such program.

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

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

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

30 (d) Each county, city, town or other political subdivision

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

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

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

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

29 Section VIII.2.--(a) The Commonwealth of Pennsylvania, and
30 any political subdivision or municipal authority of this

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

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

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

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

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

15 "Compensation" means pay for normal services rendered.

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

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

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

29 (1) Entering into written agreements with one or more
30 financial or other organizations to administer the deferred

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

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

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

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

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

10 (i) cease making deferrals;

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

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

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

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

1 and shall constitute taxable income for State and local earned
2 income taxes.

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

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

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

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

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

27 (4) Any benefit or interest available under a deferred
28 compensation plan established under this section, or any right
29 to receive or direct payments under such a plan, or any
30 distribution of payment made under such a plan shall not, except

1 as expressly specified by the plan, be subject to assignment,
2 alienation, garnishment, attachment, transfer, anticipation,
3 sale, mortgage, pledge, hypothecation, commutation, execution or
4 levy, whether by voluntary or involuntary act of any interested
5 person.

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

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

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

1 section.

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

1 reenacting and amending the act of September 26, 1961 (P.L.1661,
2 No. 692), entitled 'An act providing for group life insurance
3 for State employes; establishing a schedule; providing for
4 payment; providing for reduction of insurance upon retirement;
5 authorizing the Secretary of Property and Supplies to act as
6 exclusive agent for the purpose of contracting for insurance;
7 and providing for administration and advisory services by the
8 Department of Property and Supplies,' providing for
9 contributions by the State, increasing the amounts of insurance
10 provided under the schedule, reducing the period of continuous
11 service required for eligibility, deleting the provision
12 relating to insurance coverage for retired employes and
13 consulting services and extending coverage to permanent part-
14 time employes," insurance companies selected as qualified fund
15 managers by eligible individuals may pay commissions to agents
16 or brokers licensed to transact business in this Commonwealth in
17 accordance with their standard practice followed in other
18 similar plans as if the premium had been paid by such eligible
19 individual.

20 Section VIII.4. The governing body of any political
21 subdivision or municipal authority may, by contract, agree with
22 any employe to a voluntary early severance plan. The voluntary
23 early severance plan may include, but shall not be limited to,
24 the payment of a portion of the employe's former salary for a
25 specified period of time, the continuation of a specified level
26 of insurance benefits, payment at a specified rate for unused
27 vacation days, sick leave or other leave and confidential third-
28 party counseling. Payments under a voluntary early severance
29 plan shall not constitute compensation under the Public School
30 Employees' Retirement System, State Employees' Retirement System

1 or the Pennsylvania Municipal Retirement Board, nor shall any
2 such voluntary early severance plan include service credit for
3 retirement purposes.

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

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

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

1 treasury.

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

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

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

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

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

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

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

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

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

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

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

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

1 refusal, forfeit and pay for the use of the commonwealth, the
2 sum of two thousand dollars, to be recovered as sums of equal
3 amount are or shall be by law recoverable.

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

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

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

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

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

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

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

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

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

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

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

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

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

1 they are enjoined to do.]

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