

Commissioners as aforesaid. Every receipt of the Treasurer shall specify in what funds the payment was made, whether in cash, audited demands or coupons, and the amount of each; and his receipt for State dues shall in the same manner specify how payment was made, otherwise he shall be liable to account for the amount thereof in cash only.

SEC. 82. No payment can be made from the treasury or out of the public funds of said city and county, unless the same be specifically authorized by this Act, nor unless the demand which is paid, be duly audited, as in this Act provided, and that must appear upon the face of it. No demand upon the treasury shall be allowed by the Auditor in favor of any person or officer in any manner indebted thereto, without first deducting the amount of such indebtedness, nor to any person or officer having the collection, custody or disbursement of public funds, unless his account has been duly presented, passed, approved and allowed, as required in this Act; nor in favor of any officer who shall have neglected to make his official returns or his reports, in writing, in the manner and at the time required by law or by the regulations established by the Board of Supervisors; nor to any officer who shall have neglected or refused to comply with any of the provisions of this or any other Act of the Legislature regulating the duties of such officer, on being required, in writing, to comply therewith, by the President of the Board of Supervisors or the Supervisor of the respective district; nor in favor of any officer for the time he shall have absented himself without lawful cause, from the duties of his office during the office hours prescribed in this Act, and the Auditor may examine any officer receiving a salary from the treasury, on oath, touching such absence.

SEC. 83. The term "audited," as used in this Act with reference to demands upon the treasury, is to be understood their having been presented to, and passed upon, by every officer and board of officers, and finally allowed as required by law; and this must appear upon the face of the paper representing the demand, or else it is not audited. The term "law or laws," as used in this Act, is never to be understood as applicable to any regulation of the Board of Education, or of the Board of Supervisors, or Board of Delegates of the Fire Department, but only applicable to the Constitution and the laws made or adopted by the Legislature in pursuance thereof.

SEC. 84. Every demand upon the treasury, except the salary of the Auditor, and including salary of the Treasurer, must, before it can be paid, be presented to the Auditor of the city and county to be allowed, who shall satisfy himself whether the money is legally due and remains unpaid, and whether the payment thereof from the treasury of the city and county is authorized by law, and out of what fund. If he allow it, he shall indorse upon it the word "allowed," with the name of the fund out of which it is payable, with the date of such allowance, and sign his name thereto; but the allowance or approval of the Auditor, or of the Board of Supervisors, or any other Board or officer, of any demand, which upon the face of it appears not to have been expressly made by law payable out of the treasury or fund to be charged therewith, shall afford no warrant to the Treasurer or other disbursing officer for paying the same. No demand can be approved, allowed, audited or paid, unless it specify each several item, date and value composing it, and refer to the law by title, date and section authorizing the same.

SEC. 85. The demand of the Auditor for his monthly salary shall be audited and allowed by the President of the Board of Supervisors. All other monthly demands on account of salaries fixed by law, and made payable out of the Treasury of said city and county, may be allowed by the Auditor without any previous approval. All demands payable out of the School Fund must, before they can be allowed by the Auditor or paid, be previously approved by the Board of Education, or by the President thereof, and Superintendent of Common Schools, acting under the express authorization of said Board. Demands for teachers' wages or other expenses appertaining to any school, cannot be approved, allowed or audited, to an amount exceeding the share of school money which such school will be entitled to have apportioned to it during the current fiscal year. Demands for monthly pay of Police Captains and Offi-