SAN FRANCISCO DIRECTORY.

he shall cause the officer guilty of such illegal and fraudulent approval or allowance, to be proceeded against for misconduct in office. If he ascertain that the demand has been duly audited, and that the Treasurer has funds applicable to the payment thereof, which, without reasonable grounds for doubt as to the legality of such payment, he refuses to apply thereto, he shall proceed against him as a defaulter; if it be ascertained that the demand was not paid for want of funds, then he shall cause the Sheriff or Tax-Collector, or other officer or person or persons, who ought to have collected or to have paid the money into the treasury, if they have been grossly negligent therein, to be proceeded against according to law and without any delay.

SEC. 90. The salaries, fees, and compensations of all officers, including policemen and employés of all classes, and all teachers in common schools or others, employed at fixed wages, shall be payable monthly; and any demand whatsoever upon the treasury hereafter accruing, shall not be paid, but shall be forever barred by limitation of time unless the same be presented for payment, properly audited, within one month after such demand became due and payable; or if it be a demand which has to be passed and approved by the Board of Supervisors or Board of Education, then within one month after the regular session of the proper Board, held next after the demand accrued, or unless the Board of Supervisors shall, within six months after the demand accrued as aforesaid, on a careful investigation of the facts, certify that the same is in all respects just and legal, and that the presentation of it as above required was not in the power either of the original party interested or his agent or the present holder, in which case it shall be barred in the same manner, unless presented for payment within twenty days thereafter.

SEC. 91. The Treasurer, for money received into the treasury, and all other officers of said city and county receiving money from the Treasurer for disbursement, shall give receipt for all moneys by them received, which receipt shall be presented to and countersigned by the Auditor. The Auditor, before countersigning any such receipt, shall number it, and make an entry in a book of record, to be kept in his office for that purpose, of the number, date and amount, by whom, and in whose favor given, and on what account. No such receipt shall be valid as evidence in favor of the person or officer receiving it, till presented to the Auditor and countersigned as aforesaid; and any person or officer using, or offering to use, such receipt as evidence, in favor of such person or officer, of the payment specified in it, without being first countersigned, as above required, shall forfeit to the said city and county double the amount of money specified in such receipt.

SEC. 92. If any person feel aggrieved by the decision of the Auditor, or other proper officer or officers of said city and county, except the Board of Education, in the rejection of, or refusal to approve or allow, any demand upon the treasury, presented by such person, he may appeal, and have the same passed upon by the Board of Supervisors, whose decision thereon shall be final; and if the said Board shall approve and allow the demand, it shall afterwards be presented to the Auditor, and entered in the proper book in like manner as other demands allowed by him, and an indorsement must be made of its having been so entered before it can be paid; provided, that from the decision of the President of the Board of Education and Superintendent of Common Schools refusing or not agreeing to allow any demand, payable out of the School Fund, the appeal shall be taken to the Board of Education, whose decision thereon shall be final.

SEC. 93. In all cases of such appeals to the Board of Supervisors, or the Board of Education, the opinion of the District Attorney thereon, shall be required in writing, read and filed; and upon such appeal, and in all other cases upon the approval or allowance of any demand upon the treasury, or School Fund, the vote shall be taken by yeas and nays, and entered upon the records.

SEC. 94. The President of the Board of Supervisors, in conjunction with the County Judge and Auditor of said city and county, shall, every month, examine the books of the Treasurer, and other officers of said city and county having the collection and custody of public funds, and shall be permitted, and it shall be their duty, to see

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