

on what account allowed, out of what fund payable, and, if previously approved, by what officer, officers, or Board it has been so approved; and it shall be deemed a misdemeanor in office for the Auditor to deliver any demand with his allowance thereon, until this requisite shall have been complied with.—[Amendment, April 18, 1857.]

SEC. 86. The President of the Board of Supervisors, Auditor, Chief of Police, President of the Board of Education, and each Supervisor, shall have power to administer oaths and affirmations concerning any demand on the treasury, or otherwise relating to their official duties. Every officer who shall approve, allow, or pay any demand on the treasury not authorized by this Act, shall be liable to the city and county, individually and on his official bond, for the amount of the demand so illegally approved, allowed, or paid. Every citizen shall have the right to inspect the books of the Auditor, Treasurer, and Clerk of the Board of Supervisors, at any time during business hours. Copies or extracts from said books, duly certified, shall be given by the officer having the same in his custody, to any citizen demanding the same, and paying or tendering sixteen cents per folio of one hundred words for such copies or extracts.—[Amendment April 18, 1857.]

SEC. 87. The Auditor is the head of the Finance Department of the city and county, and as such is required to be constantly acquainted with the exact condition of the treasury and every lawful demand upon it. He shall keep a public office and give his personal attendance there daily, during the office hours fixed in this Act, and shall not be permitted to follow or engage in any other occupation, office, or calling, while he holds said office; if he absents himself from his office during such office hours, except on indispensable official business or urgent necessity, he shall lose his salary for the day, and it shall be a part of his official duty to keep account of the times and occasions when he shall be so absent from duty.

SEC. 88. Every lawful demand upon the treasury duly audited, as in this Act required, shall in all cases be paid on presentation and canceled, and the proper entry thereof be made, if there be sufficient money in the treasury belonging to the fund out of which it is payable; but if there be not sufficient money belonging to said fund to pay such demand, then it shall be registered in a book to be kept by the Treasurer for that purpose, showing its number when presented, date, amount, name of the original holder, and on what account allowed, and out of what fund payable; and being so registered, shall be returned to the party presenting it with an indorsement of the word "registered," dated and signed by the Treasurer.

SEC. 89. Whenever any audited demand has been presented to the Treasurer and not paid, and it be made known to the President of the Board of Supervisors, he shall proceed immediately to investigate the cause of such non-payment; and if it be ascertained that the demand has been illegally and fraudulently approved or allowed, 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 employes 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,