

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 and count over all the moneys remaining in the hands of such Treasurer, or other officer. If they ascertain *clearly* that such Treasurer or other officer, is a defaulter, they shall forthwith take possession of all funds, books, and papers, belonging to such officer, and appoint a person to fill the same, until the said defaulting officer can be proceeded against according to law, which shall be done without delay. The person so appointed shall give bond and take the oath of office, in the same manner as was required of the officer whose place he was appointed to fill. If the Treasurer, or other officer so charged as a defaulter, be acquitted thereof, he shall resume his duties.

SEC. 95. Payments of demands on the treasury of said city and county may be made for the following objects, and none others:—[Amended April 18, 1857.]

*First.* Out of the Police Fund, the fixed salaries of Police Captains and Officers, Chief of Police, Police Judge, and Clerk of Police Court.\*

*Second.* Out of the School Fund, the salaries or wages of teachers in the common schools, rents, repairs, building, and furnishing of school houses, as provided by law.

*Third.* Out of the General Fund, the fixed salaries of compensation of the Assessor and his deputies, the salaries fixed by law, and other officers of said city and county, and of officers of the Fire Department, and the legal fees of jurors and witnesses in criminal cases, when the same by law are payable out of the county treasury.

*Fourth to Tenth* (inclusive). Obsolete.

*Eleventh.* Out of the Police Fund, bills for the subsisting of prisoners previously authorized by the Board of Supervisors, as in this Act provided, and duly audited, which bills must minutely specify each several item composing the demand.

*Twelfth.* [Obsolete.]

*Thirteenth.* Out of the General Fund, bills duly audited for expenditures in the care and maintenance of the indigent sick of the city and county, previously authorized by the Board of Supervisors, and not exceeding the amount in this Act limited for that purpose.

\* The Act of April 1, 1870, provides that one-half of all the fines, penalties and forfeitures imposed for offenses committed within the said city and county, and now paid into the Treasury thereof, as a part of the Police Fund, by the Clerk of the Police Judge's Court, shall be paid to the Treasurer of the San Francisco Benevolent Association: *provided*, that such payment shall not diminish the amount now authorized by law to be paid out of said fines, penalties and forfeitures to other associations, or to the School Fund of said city and county; and, *provided further*, that the sum so paid to the Treasurer of the San Francisco Benevolent Association, under the provisions of this Act, shall not in any event exceed the sum of five thousand dollars per annum. For Police Contingent Fund, see Supplemental XIV., page 839.