

SEC. 84. Every demand upon the treasury, except the salary of the Auditor, and including the 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 that the money is legally due and remains unpaid, and whether the payment thereof from the treasury in 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 the 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 officers must, before they can be allowed by the Auditor or paid, first be approved by the Police Judge and Chief of Police, or if they refuse or cannot agree, then by the Board of Supervisors. All other lawful demands payable out of the treasury or any public funds of said city and county, and not hereinbefore in this section specified, must, before they can be allowed by the Auditor or in any manner be recognized or paid, be first approved by the Board of Supervisors; or, if the demand be under two hundred dollars, by the President and two members thereof, appointed by the Board for that purpose, with power to act under and subject to its instructions and regulation during recess of the said Board. The Auditor must number and keep a record of all demands on the treasury allowed by him, showing the number, date, amount, and name of the original and present holder, 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