

SEC. 298. Any mayor of a city, justice of the peace, or judge of any court of record in the United States, may administer oaths, in relation to the examination and settlement of the accounts committed to the charge of the Sixth Auditor.

Oaths in settlements with Sixth Auditor.

8 June, 1872, c. 335, s. 24, v. 17, p. 288.

SEC. 299. All accounts of the United States district attorneys for services rendered in cases instituted in the courts of the United States, or of any State, when the United States is interested, but is not a party of record, or in cases instituted against the officers of the United States, or their deputies, or duly appointed agents, for acts committed or omitted or suffered by them in the lawful discharge of their duties, shall be audited and allowed as in other cases, assimilating the fees, as near as may be, to those provided by law for similar services in cases in which the United States is a party.

Settlement of accounts of district attorneys.

16 Aug., 1856, c. 124, s. 12, v. 11, p. 50.

SEC. 300. Whenever the disbursing officer, or agent by whom was issued any check which has been lost, destroyed, or stolen, is dead, or no longer in the service of the United States, the proper accounting officer shall, under such regulations as the Secretary of the Treasury may prescribe, state an account in favor of the owner of such original check for the amount thereof, and charge such amount to the account of such officer or agent.

Allowance of lost checks.

2 Feb., 1872, c. 12, ss. 1, 2, v. 17, p. 29.

CHAPTER FIVE.

THE TREASURER.

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SEC. 301. There shall be in the Department of the Treasury a Treasurer of the United States, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of six thousand five hundred dollars a year.

Treasurer.

2 Sept., 1789, c. 12, s. 1, v. 1, p. 65.

23 July, 1866, c. 208, s. 2, v. 14, p. 206.

SEC. 302. The Treasurer shall, before entering upon the duties of his office, give bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the First Comptroller, in the sum of one hundred and fifty thousand dollars, payable to the United States, with condition for the faithful performance of the duties of his office, and for the fidelity of the persons to be by him employed, which bond shall be lodged in the office of the First Comptroller.

Bond of Treasurer.

2 Sept., 1789, c. 12, s. 4, v. 1, p. 66.

SEC. 303. There shall be in the Department of the Treasury an Assistant Treasurer of the United States, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of two thousand eight hundred dollars a year.

Assistant Treasurer.

3 March, 1863, c. 89, s. 1, v. 12, p. 761.

25 June, 1864, c. 147, s. 2, v. 13, p. 159.

SEC. 304. The Treasurer may, in his discretion, with the consent of the Secretary of the Treasury, authorize the Assistant Treasurer to act in the place and discharge any or all the duties of the Treasurer of the United States.

When Assistant Treasurer may act as Treasurer.

3 March, 1863, c. 89, s. 1, v. 12, p. 761.

SEC. 305. The Treasurer shall receive and keep the moneys of the United States, and disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by either Comptroller, and recorded by the Register, and not otherwise. He shall take receipts for

Duties of the Treasurer.

2 Sept., 1789, c. 12, s. 4, v. 1, p. 65.

all moneys paid by him, and shall give receipts for all moneys received by him; and all receipts for moneys received by him shall be indorsed upon warrants signed by the Secretary of the Treasury, without which warrant, so signed, no acknowledgment for money received into the public Treasury shall be valid. He shall render his accounts to the First Comptroller quarterly, or oftener if required, and shall transmit a copy thereof, when settled, to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the First Comptroller, or either of them, the inspection of the moneys in his hands.

Liabilities out-
standing three or
more years.

2 May, 1866, c. 70,
ss. 1, 4, v. 14, pp. 41,
42.

SEC. 306. At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks, issued by the Treasurer, or by any disbursing officer of any Department of the Government, upon the Treasurer or any assistant treasurer, or designated depository of the United States, or upon any national bank designated as a depository of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate the payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied, and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated "outstanding liabilities."

Vouchers for
drafts remaining
unpaid.

2 May, 1866, c. 70,
s. 2, v. 14, p. 41.

SEC. 307. The certificate of the Register of the Treasury, stating that the amount of any draft issued by the Treasurer, to facilitate the payment of a warrant directed to him for payment, has remained outstanding and unpaid for three years or more, and has been deposited and covered into the Treasury in the manner prescribed by the preceding section, shall be, when attached to any such warrant, a sufficient voucher in satisfaction of any such warrant or part of any warrant, the same as if the drafts correctly indorsed and fully satisfied were attached to such warrant or part of warrant. And all such moneys mentioned in this and in the preceding section shall remain as a permanent appropriation for the redemption and payment of all such outstanding and unpaid certificates, drafts, and checks.

Payment upon
presentation of
outstanding drafts.

2 May, 1866, c. 70,
s. 3, v. 14, p. 42.

SEC. 308. The payee or the bona-fide holder of any draft or check the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States.

Accounts of dis-
bursing officers un-
changed for three
years.

2 May, 1866, c. 70,
s. 5, v. 14, p. 42.

SEC. 309. The amounts, except such as are provided for in section three hundred and six, of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts drawn thereon, for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the Department, to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit.

Reports of Treas-
urer, assistant
treasurers, &c.,
and disbursing offi-
cers.

2 May, 1866, c. 70,
s. 6, v. 14, p. 42.

SEC. 310. The Treasurer, each assistant treasurer, and each designated depository of the United States, and the cashier of each of the national banks designated as such depositories, shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices, stating the

name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee.

SEC. 311. The Treasurer shall, on the third day of every session of Congress, lay before the Senate and House of Representatives fair and accurate copies of all accounts by him from time to time rendered to and settled with the First Comptroller, as also a true and perfect account of the state of the Treasury.

Report of Treasurer's accounts.
2 Sept., 1789, c. 12, s. 4, v. 1, p. 66.

CHAPTER SIX.

THE REGISTER.

Sec.
312. Register.
313. Duties of Register.

Sec.
314. Assistant Register.
315. Duties of Assistant Register.

SEC. 312. There shall be in the Department of the Treasury a Register of the Treasury, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of four thousand dollars a year.

Register.

2 Sept., 1789, c. 12, s. 1, v. 1, p. 65.
8 May, 1872, c. 140, s. 13, v. 17, p. 85.
Duties of Register.

SEC. 313. It shall be the duty of the Register:

First. To keep all accounts of the receipts and expenditures of the public money, and of all debts due to or from the United States.

Second. To receive from the First Comptroller and Commissioner of Customs the accounts which shall have been finally adjusted, and preserve such accounts with their vouchers and certificates.

Third. To record all warrants for the receipt or payment of moneys at the Treasury, and certify the same thereon, except those drawn by the Postmaster-General, and those drawn by the Secretary of the Treasury upon the requisitions of the Secretaries of the War and Navy Departments.

Fourth. To transmit to the Secretary of the Treasury copies of the certificates of balances of accounts adjusted.

Fifth. To furnish to the proper accounting officers copies of all warrants covering proceeds of Government property, where the same may be necessary in the settlement of accounts in their respective offices.

2 Sept., 1789, c. 12, s. 6, v. 1, p. 67.
8 May, 1872, c. 140, s. 5, v. 17, p. 83.
8 June, 1872, c. 335, s. 22, v. 17, p. 287.
7 May, 1822, c. 90, s. 3, v. 3, p. 689.

SEC. 314. There shall be in the office of the Register of the Treasury an Assistant Register, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of two thousand dollars a year.

Assistant Register.

20 Feb., 1863, c. 44, s. 1, v. 12, p. 656.
14 March, 1864, c. 30, s. 7, v. 13, p. 28.
Duties of Assistant Register.

SEC. 315. The Assistant Register shall perform such duties as may be devolved on him by the Register, and, in the absence of the Register, shall act in his stead; and any official record, certificate, or other document, excepting warrants, bonds, and drafts, signed by the Assistant Register, shall have the same effect as if signed by the Register.

20 Feb., 1863, c. 44, s. 2, v. 12, p. 656.