To Establish a Board of Audit and Finance for the City of Wilmings

The General Assembly of North Carolina do enact: SECTION. 1. That in the month of March, A. D. 1877, and biennially thereafter, the Governor of this State shall apoint five discreet and proper persons among the electors of the City of Wilmington, one from each of the five wards of said city, who shall constitute and be styled, "The Board of Audit and Finance of the City of Wilmington," and the persons so apof Audit and Finance of the City of Wilmington," and the persons so appointed, shall continue in office for two years, and until their successors are duly appointed and qualified. No person holding any office or appointment, under the Board of Aldermen at said city, or under any law in reference. ment, under the Board of Aldermen of said city, or under any law in reference to said city, or who may be a contractor for any work, materials, supplies or other things whatever, for the use of said city, shall be eligible as a member of said Board, or qualified to act as one of its members. Any vacancy occurring among the members of said Board during their term of office shall be filled by the remaining members.

ing members.
SEC. 2. Said Board shall, from their body, elect a chairman, who with the clerk, hereinaster provided for, shall sign and certify all orders of the Board; and in case such chairman shall be absent at any meeting of the Board, a temporary chairman shall be chosen, who, during such meeting, shall exercise the powers of the regular chairman. The chairman of said Board shall have power to administer oaths, and issue subpones for witnesses to appear before the Board, nesses to appear before the Board, who shall be required to appear and testify, under like pains and penalties, as if summoned to any Superior Court. Before the entering on their duties, the members of said Board, shall, before some Justice of Peace, take and subscribe the oath of office, prescribed in Section 4 of Article VI of the Constitution, and cause the same to be filed in the office of the Clerk and Treasurer of said city.

SEC. 3. The Board shall appoint a

SEC. 3. The Board shall appoint a clerk, prescribe his duties, and require him to give bond, payable to the City of Wilmington, in such sum as said Board may consider sufficient, secured by two or more good securi-ties, and conditioned for the faithful performance of the duties of his office. The said clerk shall hold office at the pleasure of said Board, shall have power to administer oaths, and shall receive such compensation, not exceeding six hundred dollars per annum, as said Board may establish.

SEC. 4. Said Board shall hold regu-

lar meetings twice during every month, and oftener if necessary, in some room in the City Hall, at such times as the Board may determine, and advertisements to be posted at the Court House door and ten other pub-Court House door and ten other public places in the city. Said meetings shall be opened to the public, and the times of holding the regular semimonthly meetings shall not be changed, unless ten days notice of any such change shall be given as aforesaid. The clerk shall, in proper books, keep a minute record of the proceedings of the said meetings, recording the names of the members present, the character and amount of present, the character and amount of all claims and demands against the city, and the names of the claimants. All such claims and demands shall be made out in distinct items, verified by the affidavit of the claimant or his agent, stating that the claim is just and true, that the articles were furnished or services rendered, as the case may be, and that no part of the same has been satisfied. Notwith-standing such affidavit, the said Board may require further proof as to the validity of any claim; and any person who shall, knowingly or wilfully offer or cause to be offered for audit by said Board, any false or fraudulent claim or demand against the city of Wilmington, shall be deemed guilty of a misdemeanor, and any person who shall wilfully and any person who shall wilfully swear to any false statement before said Board shall be guilty of perjury.

SEC. 5. It shall be the duty of said Board to audit and pass upon the validity of all claims and demands against the City of Wilmington; and no claim or demand against the city of wilmington; and no claim or demand against said city shall be paid by the Treasurer of said city, or by any other person, out of any funds belonging to said city, until the same has been duly audited and approved by said Board until the same has been duly audited and approved by said Board, and a warrant signed by the chairman and clerk, given for the payment of the same. All claims, demands and accounts presented to said Board to be audited, shall be treated and proceeded with in all respects as is provided in Section 12, Chapter 27 of Battles Revisal, in reference to claims or accounts against counties. Any member of said Board, who shall knowingly vote to allow any false, fraudulent, or untrue claim or demand against said city, shall be deemed guilty of a misdemeanor, and, upon conviction, shall be convicted. misdemeanor, and, upon conviction, shall be punished by a fine, not less than five hundred dollars, and by imprisonment for not less than one

SEC. 6. No ordinance of the Board of Aldermen of said city, levying any tax whatever, shall be valid or of any effect, unless an estimate and the rate of assessment of the taxes so to be levied, shall be first submitted to said Board of Audit and Finance, and approved by at least three of its members. The estimates aforesaid shall specify the amount required during the next coming fiscal year to pay interest on the debt of said city, and to provide a sinking fund for its ultimate payment, and the amount which will be required as nearly as can be mate payment, and the amount which will be required as nearly as can be ascertained to meet the necessary expenditures for the several departments of the City Government; and the amount to be expended under said estimates shall be apportioned by said Board of Audit and Finance, according to the specifications accomaccording to the specifications accompanying the same, among the several departments of the city, of which apportionment a copy shall be delivered to the Clerk and Treasurer of said city. All warrants which may be drawn on account of any duly audited claim or demand, shall specify the claim or demand, shall specify the particular fund from which the same is to be paid, and no such warrant shall be paid from any other fund than the one designated therein; and if any such warrant shall be paid, in violation of this provision, or if any claim against said city shall be paid or be received on account of any indebtedness to said city, before a proper warrant for the same has been issued, the Treasurer of said city, or or be received on account of any indebtedness to said city, before a proper warrant for the same has been issued, the Treasurer of said city, or any other person paying the same out of any funds belonging to said city, shall be liable for the amount se paid, and shall be deemed guilty of a misdemeanor.

Sec. 7. The said Board of Audit and Finance shall once in every three months, cause to be posted at the Court House and ten other public places in said city, a statement of all claims and demands against said city, audited by said Board, giving the re-

spective amounts claimed and allowed the character of such claim, and the name of the claimant.

SEC. 8. It shall be the duty of said Board of Audit and Finance, and it shall have the exclusive power, to fix the salaries or other compensation of all officers and employees of said city, and to pass upon and approve the official bonds of all such officers, and official bonds of all such officers, and no contract, even for the necessary expenses of said city, nor any bond, note or other obligation in behalf of said city, shall be valid or of any effect, unless the same be approved by said Board, and such approval be endorsed thereon. Any officer of said city, who is required to give a bond for the faithful performance of his duties, who shall enter upon the discharge of the duties of his office, or in any way intermeddle therewith before the official bond shall be duly approved as aforesaid, shall be deemed guilty of a misdemeanor, and on conviction of a misdemeanor, and on conviction shall be fined inot less than five hundred dollars, and imprisoned not less than six months, and shall further forfeit his office.

forfeit his office.

SEC. 9. Said Board shall, at such times during each year as may be deemed judicious, and at the end of each fiscal year, audit and cause to be settled the accounts of the City Treasurer, and of all other persons holding any funds belonging to said city; and on all such settlements, all interest, benefit, advantages, received or to be received, directly or indirectly, from the use, disposal or deposit of any funds belonging to said city, by any officer or agent of the city, shall be duly accounted for. Such officers or agents, upon making any such settleagents, upon making any such settle-ments, shall be required to make and file with said Board an affidavit, de-claring, as the facts may be, whether he has or has not received, or is not to receive, directly or indirectly, any interest, benefit or advantage from the use, deposit, or any disposal of said funds, and shall also be examined orally on the matters referred to. In the event that any officer of said city, upon the investigation of his accounts as aforesaid, shall be found to be in default, said Board of Audit and Finance is hereby authorized and empowered to declare his office vacant.

SEC. 10. The Board of Aldermen of said city shall annually, at least one month before the time of the annual assessment of taxes by said Board, and at such other times as may be necessary, advertise for proposals for all labor and for all materials required by said city for the opening, guttering, grading and cleaning, or paving, or otherwise improving the streets, al-leys, or sidewalks of said city; for leys, or sidewalks of said city; for lighting and repairing the lamps of the city; for all the labor and materials for the repair or construction of all buildings belonging to the city; for all printing or advertising required by the city; for all supplies of any kind, required for the use of the city, or any department thereof, and shall contract for the same with the lowest bidder, who may be considered fit and competent; but no such contract shall be binding on the city until approved be binding on the city until approved by the said Board of Audit and Finance, by which all such contractors shall be required to enter into bonds, secured to its satisfaction, for the faithful performance of their several

SEC. 11. The Chairman of the Board SEC. 11. The Chairman of the Board of Audit and Finance shall be "the Commissioner of the Sinking Fund of the City of Wilmington," and shall have all the powers and perform all the duties incident to that office, by any and all acts of the General Assembly authorizing or requiring the appointment of such an officer. He shall enter into head with two or shall enter into bond, with two or more good and sufficient sureties, to be approved by the Board of Alder-men of said city, in such sum as said Board of Aldermen shall fix, and payable to the City of Wilmington, and conditioned for the faithful performance of all the duties incident to said office, or which may be hereafter imposed on such officer. The Chairman of said Board, as Commissioner of the Sinking Fund of the City of Wilmington, shall, in the months of January and July, of each year, cause to be published, in one or more of the newspapers published in said city, a statement showing the true condition of said Sinking Fund, giving the amount and character of the investments of the same, and the place of deposit of the securities belonging to

SEC. 12. The Treasurer of said city,

upon a proper warrant, to be drawn on him, as herein before provided, shall pay over to the said Commissioner of the Sinking Fund, the amounts which may, from time to time, be collected from taxes assessed and levied for the Sinking Fund of said city, and also all sums which may have been assessed and collected may have been assessed and collected for any other department of the City Government, and which may be re-Government, and which may be remaining in his hands unexpended and unappropriated at the end of any fiscal year. The sums of money which may be paid as aforesaid, to the Commissioner of the Sinking Fund, shall be invested and managed as required by law; and in making investments of the same, and of all sums accruing from the securities in which the same from the securities in which the same may be invested, preference shall be given to such of the bonds of said city which will yield the largest income on the amount invested. All of such bonds of the City of Wilmingsuch bonds of the City of Wilmington, which may be purchased for the purpose aforesaid, and all the coupons thereto, shall be immediately and indelibly stamped with the words "the Sinking Fund of the City of Wilmington," and the number, amount, and date of issue of every such bond shall be recorded by said Commissioner in a proper book, kept by said Board of Audit and Finance for that purpose, and a duly certified copy of such record shall, from time to time, as additional investments for said shall be recorded by said Commissioner in a proper book, kept by said Board of Andit and Finance for that purpose, and a duly certified copy of such record shall, from time to time, as additional investments for said fund shall be made, be furnished by said Commissioner to the Board of Aldermen of said city, who shall cause the same to be filed by the Clerk and Treasurer of said city, and recorded in a proper book in his office. All bonds as aforesaid, and all other securities purchased as investments of any fund, belonging to said Sinking Fund, and shall not be disposed of or transferred, or in any way used for any other purpose whatever. The Chairman of said Board of Andit and Finance, as compensation for his services as Commissioner of the Sinking Fund of the City of Wilmington, shall be entitled to a salary of their Clerk, and the salary of Audit and Finance, shall pay the recessary expenses of said Board of Audit and Finance, shall pay the salary of their Clerk, and the salary, as aforesaid, eight of the City of Wilmington, shall be entitled to a salary of the Chairman und Clerk of said Board of Wilmington shall, at the end of wilmington shall, at the end of every month, cause to be posted at the Court House and at ten other public be set forth, the end of shall be set forth, the end of shall be set forth, the names of all persons to whom he has paid any said Commissioner to the Board of Aldermen of said city, who shall cause the same to be filed by the Clerk and Treasurer of said city, and recorded in a proper book in his office. All bonds as aforesaid, and all other securities purchased as investments of any fund, belonging to said Sinking Fund, and all interest accruing thereon, shall be held exclusively for the use of and as part of said Sinking Fund, and shall not be disposed of or transferred, or in any way used for

payment has been made; and the whole amount of money belonging to the city then remaining in his hands. SEC. 14. That all laws and parts of laws in conflict with the provisions of this act are hereby repealed, and this act shall be in force from and after the ratification of the same. Read three times and ratified in General Assembly, this 28th day of February, A. D. 1877.

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Through Freight Train (Daily except Sundays.) Leave Florence.

Leave Columbia.
Leave Florence.
Arrive at Wilmington. Passengers for Augusta, and beyond should take Night Express Train from Wilmington. Through Sleeping Cars on night trains for Charles ton and Augusta. Parlor Car on Day Express and Mail for Charles

Wilmington & Weldon RAILROAD CO. OFFICE OF GEN'L SUPERINTENDENT, Wilmington, N. C., Jan. 1, 1877.

JAMES ANDERSON, Gen'l Sup't

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| 11:25 A | 12:26 P M | 12:20 P M | 12:20

Night Mail and ExpressiTrain, Daily Leave Wilmington At 5:40 P. M.
Arrive at Goldsboro 10:15 P. M.
Rocky Mount 12:30 A. M.

Weldon 2:30 A. M.
Leave Weldon, daily 4:30 A. M.
Arrive at Rocky Mount 6:01 A. M.
Goldsboro 8:00 A. M.
Wilmington 12:00 M.
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jan 18-tf General Superingendent.

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