

any district court of the United States, in which it shall appear that the judge of such court is, any ways, concerned in interest, or has been of counsel for either party, it shall be the duty of such judge on application of either party, to cause the fact to be entered on the minutes of the court, and also to order an authenticated copy thereof, with all the proceedings in such suit or action, to be forthwith certified to the next circuit court of the district, which circuit court shall, thereupon, take cognizance thereof, in the like manner, as if it had been originally commenced in that court, and shall proceed to hear and determine the same accordingly.

SEC. 12. *And be it further enacted*, That all the records and proceedings of the court of appeals heretofore appointed, previous to the adoption of the present constitution, shall be deposited in the office of the clerk of the supreme court of the United States, who is hereby authorized and directed to give copies of all such records and proceedings, to any person requiring and paying for the same, in like manner as copies of the records and other proceedings of the said court are by law directed to be given: which copies shall have like faith and credit as all other proceedings of the said court.

APPROVED, May 8, 1792.

Where judges act as counsel for a party,

their duty in such case.

Records of court of appeals to be deposited with clerk of supreme court.

#### STATUTE I.

CHAP. XXXVII.—*An Act making alterations in the Treasury and War Departments.* (a)

May 8, 1792.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That there

(a) The acts for the establishment and regulation of the Treasury department, have been: An act to establish the Treasury department, September 2, 1789, chap. 12; an act supplemental to the act "establishing the Treasury department," and for further compensation to certain officers, March 3, 1791, chap. 18; an act making alterations in the Treasury and War departments, May 8, 1792, chap. 37; an act to amend the act entitled, "An act making alterations in the Treasury and War departments," February 13, 1795, chap. 21; an act for the more effectual recovery of debts due from individuals to the United States, March 3, 1795, chap. 48; an act to alter and amend the several acts for the establishment and regulation of the Treasury, War, and Navy departments, July 16, 1798, chap. 85; an act supplementary to the act entitled, "An act to establish the Treasury department," May 10, 1800, chap. 58; an act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy departments, March 3, 1809, chap. 28; an act authorizing the Secretary of the Treasury to appoint a clerk in the office of the commissioner of revenue, with power to sign licenses, November 22, 1814, chap. 7; an act supplementary to an act making alterations in the Treasury and War departments, passed 8th day of May, 1792, April 29, 1816, chap. 140; an act to provide for the prompt settlement of public accounts, March 3, 1817, chap. 45; an act making appropriation for the payment of arrearages which have been incurred for the support of the military establishment previous to the first of January, one thousand eight hundred and seventeen, February 16, 1818, chap. 10; an act supplementary to the act entitled, "An act to provide for the prompt settlement of public accounts," February 24, 1819, chap. 43; an act to provide for obtaining accurate statements of the foreign commerce of the United States, February 10, 1820, chap. 11; an act in addition to the several acts for the establishment and regulation of the Treasury, War, and Naval departments, May 1, 1820, chap. 50; an act to provide for the better organizing the Treasury department, May 15, 1820, chap. 107. (See *The United States v. Maurice et al.*, 2 Brockenb. C. C. R. 96.) An act further to amend the several acts relative to the Treasury, War, and Naval departments, May 7, 1822, chap. 98; an act to organize the general land office, July 4, 1836, chap. 352, sec. 12; an act to authorize the proper officers of the Treasury department to credit the account of the Treasurer of the United States, with the amount of unavailable funds standing to his debit on the books of the Treasury, to transfer the amount of the debit of banks and individuals indebted for the same, and to authorize the Secretary of the Treasury to compromise and settle the same, March 3, 1837, chap. 33.

Department of War. The acts establishing and regulating the department of War, are: An act to establish an executive department to be denominated the Department of War, August 7, 1789, chap. 7; an act making alterations in the Treasury and War departments, May 8, 1792, chap. 37; an act to amend the act entitled, "An act making alterations in the Treasury and War departments," February 13, 1795, chap. 21; an act to alter and amend the several acts for the establishment and regulation of the Treasury, War, and Naval departments, July 16, 1798, chap. 85; an act concerning public contracts, April 21, 1808, chap. 48, sec. 5; an act further to amend the several acts for the establishment and regulation of the Treasury, War, and Naval departments, March 3, 1809, chap. 28; an act concerning the annual sum appropriated for arming and equipping the militia, April 29, 1816, chap. 135; an act supplementary to "an act making alterations in the Treasury and War departments," passed 8th May, 1792, April 29, 1816, chap. 140; an act to provide for the prompt settlement of public accounts, March 3, 1817, chap. 45; an act in addition to the several acts for the establishment and regulation of the Treasury, War, and Navy departments, May 1, 1820, chap. 50; an act to amend the several acts relative to the Treasury, War, and Navy departments, May 7, 1822, chap. 47.

Accountant  
in the war de-  
partment, his  
duty.

May 27, 1796.

Salary.

Duty of the  
Treasurer of the  
U. S. herein.

Paymaster of  
the troops, his  
duty.  
1822, ch. 98.

To give bond.

His salary.

Assignment  
of pay by a sol-  
dier after 1st  
June next not  
valid.

Contracts for  
supplying the  
army to be made  
under the Sec-  
retary of the  
Treasury.

To direct the  
collection of du-  
ties, &c.

Assistant Sec-  
retary abolish-  
ed, and Com-  
missioner of the  
Revenue substi-  
tuted,  
his duty.

be an accountant to the department of war, who shall be charged with the settlement of all accounts relative to the pay of the army, the subsistence of officers, bounties to soldiers, the expenses of the recruiting service, the incidental and contingent expenses of the department; and who shall report from time to time, all such settlements as shall have been made by him, for the inspection and revision of the accounting officers of the treasury; and the said accountant shall also be charged with the settlement of all claims for personal service authorized by the act of this Congress of the twenty-seventh of March last, and of all military claims lodged in the late office of the paymaster general and commissioner of army accounts, which are not foreclosed by the acts of limitation of the late Congress, and he shall report from time to time, all such settlements as have been made by him, for the inspection and revision of the Comptroller of the Treasury. The compensation of the said accountant shall be a yearly salary of one thousand two hundred dollars.

SEC. 2. *And be it further enacted*, That the treasurer of the United States shall disburse all such monies as shall have been previously ordered for the use of the department of war by warrants from the treasury, which disbursements shall be made pursuant to warrants from the Secretary at War, countersigned by the accountant.

SEC. 3. *And be it further enacted*, That there be a paymaster to reside near the head-quarters of the troops of the United States. That it shall be the duty of the said paymaster, to receive from the treasurer all the monies which shall be entrusted to him for the purpose of paying the pay, the arrears of pay, subsistence or forage, due to the troops of the United States. That he shall receive the pay abstracts of the paymasters of the several regiments or corps, and compare the same with the returns or muster rolls which shall accompany the said pay abstracts. That he shall certify accurately to the commanding officer, the sums due to the respective corps, which shall have been examined as aforesaid, who shall thereon issue his warrant on the said deputy paymaster, for the payment accordingly. That copies of all reports to the commanding officer, and the warrants thereon, shall be duly transmitted to the office of the accountant of the war department, in order to be there examined and finally adjusted at the treasury. That the said paymaster shall give bond in the sum of twenty thousand dollars, with two sufficient sureties, for the faithful discharge of his duty, and he shall take an oath faithfully to execute the duties of his office. That the compensation to the said paymaster shall be sixty dollars monthly, with the same rations and forage as a major.

SEC. 4. *And be it further enacted*, That no assignment of pay made after the first day of June next, by a non-commissioned officer or private, shall be valid.

SEC. 5. *And be it further enacted*, That all purchases and contracts for supplying the army with provisions, clothing, supplies in the quartermaster's department, military stores, Indian goods, and all other supplies or articles for the use of the department of war, be made by or under the direction of the treasury department.

SEC. 6. *And be it further enacted*, That the Secretary of the Treasury shall direct the superintendence of the collection of the duties on impost and tonnage as he shall judge best. That the present office of assistant to the Secretary of the Treasury, be abolished, and that instead thereof there be an officer in the department of the treasury, to be denominated Commissioner of the Revenue, who shall be charged with superintending, under the direction of the head of the department, the collection of the other revenues of the United States, and shall execute such other services, being conformable to the constitution of the department, as shall be directed by the Secretary of the Treasury. That the

compensation of the said commissioner shall be a salary of one thousand nine hundred dollars per annum.

SEC. 7. *And be it further enacted*, That in every case of an account or claim not finally adjusted, upon which the present comptroller of the treasury, as auditor, may have decided, it shall be the duty of the commissioner of the revenue, and of the auditor of the treasury, finally to adjust the same, and in case of disagreement between the said commissioner and auditor, the decision of the attorney general shall be final.

SEC. 8. *And be it further enacted*, That in case of the death, absence from the seat of government, or sickness of the Secretary of State, Secretary of the Treasury, or of the Secretary of the War department, or of any officer of either of the said departments whose appointment is not in the head thereof, whereby they cannot perform the duties of their said respective offices, it shall be lawful for the President of the United States, in case he shall think it necessary, to authorize any person or persons at his discretion to perform the duties of the said respective offices until a successor be appointed, or until such absence or inability by sickness shall cease.

SEC. 9. *And be it further enacted*, That the forms of keeping and rendering all public accounts whatsoever, shall be prescribed by the department of the Treasury.

SEC. 10. *And be it further enacted*, That in addition to the compensations allowed to the comptroller, auditor, treasurer, and register of the treasury, by the "act for establishing the salaries of the executive officers of government, their assistants and clerks," and to the attorney general by the "act for allowing certain compensations to the judges of the supreme and other courts, and to the attorney general of the United States," the said officers respectively shall be allowed the following yearly sums, viz: the comptroller four hundred dollars; the auditor four hundred dollars; the treasurer four hundred dollars; the register five hundred dollars; the attorney general four hundred dollars.

SEC. 11. *And be it further enacted*, That the Secretary of the Treasury be authorized to have two principal clerks, each of whom to have a salary of eight hundred dollars per annum; and that the salary of the chief clerk of the department of war, be at the rate of eight hundred dollars per year.

SEC. 12. *And be it further enacted*, That the restriction on the clerks of the department of the treasury so far as respects the carrying on of any trade or business, other than in the funds or debts of the United States or of any state, or in any kind of public property, be abolished, and that such restriction, so far as respects the funds or debts of the United States, or of any state, or any public property of either, be extended to the commissioner of the revenue, to the several commissioners of loans, and to all persons employed in their respective offices, and to all officers of the United States concerned in the collection or disbursement of the revenues thereof, under the penalties prescribed in the eighth section of the act, intitled "An act to establish the treasury department," and the provisions relative to the officers in the treasury department, contained in the "Act to establish the post-office and post roads," shall be and hereby are extended and applied to the commissioner of the revenue.

APPROVED, May 8, 1792.

Salary.

And powers, with the Auditor and Attorney-General.

Power of the President on death, &c. of the heads of the three departments.

1795, ch. 21.

Treasury department to prescribe forms for keeping accounts.

1789, ch. 13.

Yearly allowance to certain officers of the Treasury and Attorney General.

1789, ch. 18.

Secretary of the Treasury allowed two principal clerks.

Restriction on his clerks as to carrying on trade abolished; and that as to the funds extended to all revenue officers, &c.

1789, ch. 12.

1792, ch. 7.

Privilege of franking extended to Commissioner of the Revenue.

STATUTE I.

May 8, 1792.

CHAP. XXXVIII.—*An Act supplementary to the act making provision for the Debt of the United States.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the term  
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[Obsolete.]  
1790, ch. 34.