all cases where said claims accrued prior to and including the year 1902, and whether said claims be in the form of judgment or otherwise; and for the purpose of closing all such cases the comptroller is fully authorized to compromise the same by abating the interest that has accrued, or any portion thereof, or any part of the principal debt, in his discretion, so as to best subserve the interest of the State, and shall grant discharge to said parties and their sureties upon the payment into the treasury of the amount required by him to be paid in settlement as aforesaid; the comptroller shall be satisfied, after thorough examinations into the claims, that the same could not be collected by the State by legal process; and further, that the governor and treasurer for the time being shall each approve, in writing, any such abatement before the same shall be effected; and provided, further, that no discharge or acquittance under this section shall be effective unless the party or parties to be benefited shall first pay the attorneys who shall have the case in hand the legal fees and all fees of clerks and sheriffs.

1888, art. 19, sec. 38. 1884, ch. 116, sec. 2.

38. For the purpose of bringing all unsettled balances due the State to a speedy settlement, the comptroller is directed to employ such attorney or attorneys as in his judgment will best subserve the interest of the State.

Ibid. sec. 39. 1884, ch. 116, sec. 3.

39. In all cases where the comptroller shall require the services of an attorney or attorneys to assist him in executing section 37 of this article, he may allow such attorney or attorneys, as compensation, a commission of ten per cent. on any State claim such attorney or attorneys may collect or assist him in collecting, where the amount of such claim does not exceed the sum of five hundred dollars, and a commission of five per cent. on all sums which such attorney or attorneys may collect or assist in collecting as aforesaid, where the claim exceeds the sum of five hundred dollars.

Ibid. sec. 40. 1884, ch. 116, sec. 4.

40. Whenever any claim of the State shall be compromised or settled by the comptroller, without payment in full, he shall make and keep among the records of his office a statement of the evidence or facts upon which such settlement was made.