

Loan Office for monies which they have collected (pp. 677-678). The committee further declared that the accounts of the Loan Office, as had been reported by former committees, were still kept in such irregular manner that the committee did not have sufficient time during a meeting of the Assembly to make a satisfactory examination of them, and again urged that the trustees be required to keep their accounts by the "Italian Method" [double entry], and to close their books immediately following each session. (p. 534)

AGENTS APPOINTED UNDER THE SUPPLY ACTS

Agents were appointed under the various military Supply acts for His Majesty's Service who had charge of all expenditures authorized under these several acts. The agents during this period were William Murdock, James Dick, and Daniel Wolstenhome, the first-named an anti-Proprietary member of the Lower House. Funds were supplied to the agents, apparently in the form of paper currency, by the Loan Office under orders from the Governor; and expenditures of these funds by the agents could only be made when authorized by the Governor. An inspection, or audit, of the office of the agents was made from time to time by a committee of six members of the Lower House, and not by a joint committee of the two houses, as in the case of the Loan Office. To the student of colonial military affairs of this period these reports are of considerable interest as they show among other things the expenditures upon forts Frederick and Cumberland, pay to soldiers and officers, enlistment bounties, payments for arms and ammunition, hospitals, Indian scalps, quartering troops, provisions, messengers and sundry other items. The committee severely criticized many of the military expenditures made by the agents, acting under orders from the Governor, as unauthorized under the several supply acts, but one cannot help feeling that most of these criticisms were captious and made not in good faith, but for the purpose of discrediting the Governor. The committee reports made at the September-December 1757 session (pp. 209-210, 213-214, 257-262), and at the March-May 1758 session (pp. 611-620) are especially full. While criticizing certain expenditures, such as the employment of women as cooks and nurses, the committee reported that the books and accounts of the office of the agents appeared to have been well kept. Perhaps the objection to paying for "4 Women to each Company" (pp. 263, 619) may refer to "camp followers".

THE JOURNAL OF ACCOUNTS

It will be noted that at none of the four sessions of the Assembly held during the period covered by this volume was there passed the customary "Journal of Accounts", which made provision for the payment of the ordinary expenses of government due to its sundry creditors specified in the Journal. It will be recalled that at the February-May, 1756, session, the Lower House had held up approval of the Journal of Accounts because it contained certain items which this body disputed, but had finally, and with great reluctance, agreed to its passage with the reservation that it would never again approve a journal which included the payment of a fixed salary to the clerk of the Upper House, who,