

Difficulty in that, since those Accounts are very simple & I Letter Bk. IV
 believe all the Gentlemen except perhaps M^r Young make up
 & return their Accounts punctually every year within a Month
 or six weeks after the 29th of Sept^r. The next Article I shall
 take Notice of is that of the Fines & Forfeitures which it is the
 Sheriffs Duty to Levy & Account for Annually to the Agent,
 to whom also the Clerks of the Provincial Court & of the
 several Counties ought to return annually under their Hands
 & Seals of Office Lists of the Fines & Forfeitures that are
 leviab^le by the Sheriffs respectively. I know not any other
 Accounts besides those I have mentioned that the Agent has
 to keep except that of protested Bills of Exchange in which
 there can be no great Difficulty, tho from the Nature of it this
 Account can never be properly closed annually as I think the
 others may, however that would not occasion any Intricacy if
 a regular Method is pursued. Having intimated to Your
 Ldp what I think might & ought to have been done by the
 present Agent & his Predecessors for their own Ease & Your
 Ldps Satisfaction, I will take the Liberty to communicate what
 I think may be farther done here for the future to prevent
 Fraud & Error on the part of the Agent or Receiver General
 & save Your Ldp or Your Secretary in England Abundance p. 86
 of Trouble. It ought then to be an invariable Rule for the
 Agent to Close his Accounts every year the 29th of Sept^r
 this indeed he cannot do on that Day because several Parts of
 the Revenue are not payable till then, but I suppose he may
 get them ready by the Lady Day following (& by saying they
 should be closed on the 29th Sept^r I mean that in his Annual
 Account he should give Your Ldp Credit for all & every Part
 of Your Revenue that may have accrued or become due
 within the year immediately preceeding that Day). As soon
 then as he can close his Accounts whether against Lady Day
 or any other certain time, The Governor, the Commissary, the
 Secretary, the Judges of the Land Office & the Attorney Gen^l
 or at least some three of them may meet together with the
 Agent & examine or Review his Account for the preceeding
 Year w^{ch} therefore he must be instructed or directed to pro-
 duce & lay before them together with all such other Accounts
 (such as the Naval Officers Accounts Clerks Lists of Fines &c)
 & Vouchers as they may call for or have Occasion to recur to;
 when they have examined every Thing & had any Errors w^{ch}
 they may discover corrected, Let each of them sign or sub-
 scribe the Agents general Account & Duplicate thereof in
 Testimony of their having so done, or they may order their
 Clerk to make such an Entry or write such a Certificate at the
 Foot of it as may be thought proper, Such as for Instance
 "On the Day of the Debit Side of the above