

received from the treasurers of the two shores, although the increased number of negro slaves which have been imported into the Province in the last few years indicated that a considerable amount had been received by them for duties on these which had not yet been accounted for (pp. 312-313).

## JOURNAL OF ACCOUNTS

The Journal of Accounts met the same fate at the 1762 session as had befallen it at every session since the year 1756. What was known as the Journal of Accounts was the appropriation bill for the ordinary expenses of government. It originated in the Lower House but of course had to receive favorable action in the other chamber and be approved by the Governor. Last agreed upon as a compromise measure at the February-May, 1756, session, as a result of the differences between the two houses no journal had been passed at the eleven sessions held since then, and the creditors of the Province were becoming more and more vocal and angry. Some of the hotly disputed points at these sessions had been the salaries of John Ross as Clerk of the Council and as the Clerk of the Court of Appeals, which the Lower House had refused to include on the ground that these salaries were chargeable to the Lord Proprietary and not to the public. Ross' salary as Clerk of the Council was now in arrears seven years and amounted to sixty-seven thousand, two hundred pounds of tobacco (pp. 352-353). The Lower House also refused an allowance for the repairs to the Council House on the same grounds, that these expenses should be directly chargeable to the Proprietary and not to the public. Nor would it include the pay of the militia called out by the Governor in 1757 and 1758 and sent to the defense of the frontier, claiming that as this had been done by the Governor without the authority of the Assembly, it must be provided for in the Supply or Assessment bill, and not in the Journal of Accounts as one of the ordinary expenses of the government, as provided for in the militia law. The Upper House at the April-May, 1761, session in retaliation had even refused to consider the Journal as made up in the lower chamber unless all the original accounts, bills, and vouchers were exhibited for its inspection (*Arch. Md.* LVI; xlviii-xlix).

The Journal of Accounts was first brought up at the 1762 session in the Lower House on April 1, when it was voted that the Committee on Accounts close it on April 6; and on April 23, it was considered, assented to, and sent to the Upper House. It was brought to the upper chamber by John Goldsborough, where it was promptly read, and on the same day dissented to (pp. 103, 154, 38). The proceedings of neither house make any comment upon its contents nor the reasons for its rejection. It was, however, obvious to all, from what had occurred at recent sessions, why it was rejected. Unfortunately no copies of these journals of accounts are to be found among the state archives.

At the 1763 session, the Committee on Accounts was ordered, April 13, to report to the Lower House the amount of the claims of the public then before them. Turbutt Wright, the clerk of the committee, filed a report for it stating