

C H A P.
LXX.

of their neglect to perform any of the duties required of them by law, to direct prosecution against them; and it is declared to be the particular duty of the said intendant to compel returns of the valuation of property in the several counties, and the summary account thereof, in the manner and by the time required by law, and to examine and report to the next general assembly his opinion thereon; and especially to examine and compare the valuation of property in the several counties, and whether, by an average value of lands, slaves and other property, any inequality has taken place, and (if any,) the remedy to prevent the same in future.

To superintend
collection of
duties, &c.

V. AND BE IT ENACTED, That the said intendant be empowered to superintend the collection or receipt of the revenue, or public monies, arising to the state from duties, forfeitures, fines, ordinary or marriage licences, or the sale of escheat or vacant lands, or in any other way, and to enforce punctual payment agreeably to law; and all officers intrusted to collect or receive the revenue shall be subject to his control and direction in the execution of their respective offices; and the commissioners of the tax in the several counties are directed to send to the intendant a copy of the account settled by them with the collector of their county; and the naval officers shall transmit to the intendant a copy of their account as settled with the treasurer of his shore; and the clerk of the general court, and the clerks of the several county courts, shall send to the intendant a copy of their accounts for fines, forfeitures and amerciaments, and for marriage and ordinary licences; and the register in chancery shall deliver a copy of his account for fees received for seals to process; and every other person concerned in the collection of public monies shall send a copy of their accounts to the said intendant; and all the said returns shall be annually made in the month of October, or oftener, if required by the intendant.

Supervise the
treasurers, &c.

VI. AND BE IT ENACTED, That the said intendant be authorized to supervise the treasurers, and to direct them as to their conduct in office, and as to the mode of keeping and adjusting their accounts; and to direct the auditor in his office, and the passing of the public accounts, and as to the mode of keeping and stating the public accounts, and particularly the account of this state against the United States; and all accounts hereafter liquidated and passed by the auditor general shall be presented to the intendant, and if passed by him shall be entered on his books; and he is hereby empowered to draw an order or orders on the treasurer for the same, which order or orders, and account, shall be carried back to the auditor, and by him entered on his books.

Inspect debts,
&c.

VII. AND BE IT ENACTED, That the said intendant shall have authority to inspect all debts due to or from the state, and to call on all public debtors for settlement and payment, and to inquire into all contracts made by the public, and to call on the party for performance, and in case of refusal or delay, to direct suits for the breach of contract; and the said intendant may make composition, and release the party, on such terms as he may think proper; and all sheriffs are strictly enjoined to obey any summons for calling any debtor before the intendant, under the penalty of fifty pounds for every refusal or neglect; and the said intendant is to adopt some mode to obtain the amount of the claims of the public creditors on certificates, unsettled accounts, or otherwise.

And all expen-
ditures, &c.

VIII. AND BE IT ENACTED, That the said intendant be authorized to inspect all expenditures of the state, (ever keeping in view that prudence and economy are essentially necessary,) and to keep an account thereof, and to inspect all records, books, papers and accounts, in any office; and all letters to or from his office shall be deemed public letters, and shall be forwarded as such; and it is declared to be his duty to prepare estimates of the yearly expenditures, and to arrange and state in one view every branch or source of revenue, and the amount or value of each, and the general heads of the yearly expenditures, and the whole amount thereof, and to strike the balance of the expences, and the funds, and to lay them before the general assembly at their annual meeting in November, seventeen hundred and eighty-five, with his opinion as to the ways and means to procure the supplies; and it is declared to be the duty of the said intendant to report his opinion if any officer or department is more expensive than necessary, and to render an account at every session of his office and the transactions therein; and the said intendant is to consult and advise with the governor and the council on the state and management of the revenue, and public monies and tobacco, and the demands and debts of government; and on complaint made by the said intendant of male-conduct by any of the officers under his control; the governor and council, on sufficient proof thereof on hearing, or on default or delay to appear on notice, may remove such officer and appoint another in his place; and the said intendant may appoint a discreet and prudent person, skilful in accounts, to be his assistant, who, before he acts in his office, shall take an oath to keep secret, and not to disclose, directly or indirectly, to any person, any matter or thing which he shall be directed by his principal to keep secret, unless to the senate or house of delegates, when required.

IX. AND