

register of the land-office for the eastern shore, to affect a tract of land called Addition, which had heretofore been compounded on, was preferred and read, and referred to Mr. Morris, Mr. Shaw, and Mr. Quynn, to consider and report thereon.

Mr. Shaw delivers to Mr. Speaker the following report:†

To the honourable HOUSE of DELEGATES of the State of MARYLAND.

THE auditor-general, who holds his office under the sole appointment of your honourable house, and by a resolve thereof dated the 31st of March 1778, begs leave to report to your honours the state and condition of the said office.

The present auditor was appointed to this important trust in April 1778, and continued therein until August 1779, during which period he used every exertion in his power to get the public accounts properly settled, and very few debtors to the state, who stood charged with any considerable sum of money, remained unsolicited to come to a settlement. Some complied, while others requested further time to prepare their accounts, and others declared that they had rendered accounts to the council of safety, or the preceding board of accounts. In some instances, those accounts were found, and where they were properly authenticated, were credited on the auditor's books; but in many cases, neither accounts, vouchers, or any thing else, could be found to justify giving credit, although the debtors repeatedly declared that they had rendered such accounts. The auditor was therefore obliged to let such balances stand in the same manner that he found them. Great part of the goods charged on the books kept by Mr. Charles Wallace Howard and Mr. John Bullen his successor, formerly keepers of the state's store, remain unpriced, and, as most of them are to be charged to the United States, the auditor's books cannot be settled until this is done, and those goods brought to account. The auditor applied to Mr. Howard before he left Maryland, in order to know the reason why the said goods were not priced, and was informed, that the council of safety had ordered him (Mr. Howard) not to price any of the articles charged until he received their instructions for that purpose. Most of those goods being imported at the risk of this state, the council of safety promised to settle the advance price at which the said goods ought to be charged to the United States. This was never done, and those books remain in the same unsettled state at this day. Colonel Forrest succeeded the present auditor in August 1779, and continued in office until some time in the month of January 1781, during which period a board of commissioners were appointed by law to settle and state the public accounts; and it does not appear that this board did any thing decisive. On the ceasing of their powers, every thing respecting the public accounts was again left with the auditor. Part of this board had set about nine months, and had not forwarded the auditor's business in the least degree, but rather put it backward. The present auditor came again into office in the beginning of February 1781, soon after the dissolution of the board aforesaid. Your honours must be convinced, that it hath been impossible for the auditor and his deputy, in two years and about four months, to settle accounts, and adjust certificates to the amount of upwards of two millions of pounds (he thinks that he speaks within bounds) and at the same time bring forward the old business, for which others had been specially appointed, and either could not or would not do it. Your honours will please to understand, that in the above sum of two millions and upwards, all kinds of money is included, and that it is more trouble to settle a continental money account and reduce it into specie, than to settle an original specie account. The red money books (the law for emitting that money having obliged the auditor to keep a separate set of books for that emission) are ready for balancing at a moment's warning, all, excepting the eastern shore treasurer's account. In May 1782 the committee of claims made a settlement with that gentleman, which account has never been handed to the auditor, and although he has made all possible enquiry, he has not been able to procure it, which prevents his balancing that account in a proper manner. While public money was in the treasury, to pay off all orders drawn on demand, the auditor's and treasurer's books generally agreed, and balances were easily struck between them. Since the scarcity of money has taken place, many orders have been drawn on the treasurer, and by the resolve aforesaid appointing an auditor and defining his duty, he is obliged to enter such orders on his books immediately on countersigning them, where the entry appears as if the money was actually paid, and the auditor has good reason to believe that several such orders, for upwards of eight months past, are not paid off at this day. This causes a disagreement in the accounts between the auditor's office and treasury, and it is impossible to balance the auditor's books so as to give a true state of payments, without great trouble in altering every entry where the money has not been paid, which causes an unavoidable delay.

There is at this time more business to do in the auditor's office than any two men can accomplish in many months, and though by the resolve aforesaid appointing an auditor, he may employ as many clerks as he thinks necessary, yet he must pay them out of his own salary, and it must be evident to your honours, that his salary will not admit of his disposing of any part of it in that way. The present deputy auditor, who was in the office when the present auditor came to it the second time, has been continued in his place; the auditor being fully satisfied of his de-