

dollars and ninetieth parts. When accounts are liquidated in specie, and without any reference to, or connexion with, nominal money, the specie columns only will be used. Between the two sets of money columns will be introduced a single column for the rate of exchange or depreciation. It is found absolutely necessary to keep all accounts at the treasury in dollars, that being the currency most generally known throughout the union.

2dly. You will receive herewith an account numbered 1, which is taken from the treasury books, and so far as it goes, is a running account current, between the United States and the state of Maryland. This account may be entered in the books, charging the state debtor to the United States, for the debtor side of it, inserting in detail every particular sum, date and purpose mentioned, and charging the United States debtor to the individual state, for the credit side, likewise in detail. You have also herewith an account of taxes required by congress in the old emissions, No. 2.—an account of old emissions to sink the same, No. 3.—an account of the specific supplies required, No. 4.—an account of specie or new emissions, and of specie for the support of our prisoners with the enemy required by the acts therein mentioned, No. 5 — which will be proper to have entered in your books, taking care to raise an account for each of them, being so opened in the treasury books.

3dly. You will endeavour as far as possible to get the state, or individuals in it, to render all accounts to you for settlement, under proper and distinct heads. Where it is found impracticable to have them rendered in this manner, it will be necessary to arrange them so upon examination, and on a final adjustment, enter them under those general heads in the books. Those that at present occur to me are the following, viz.

Provisions, delivered to the commissaries, &c. specifying to whom, exclusive of those required by congress as specific supplies, which must be carried to their proper account.

Forage, and other articles furnished in the quarter-master's or forage-master's departments, specifying to whom delivered, exclusive of those required as specific supplies, which must be carried to their proper account.

Arms, ammunition and ordnance stores, specifying to whom delivered, and for what purpose.

Transportation, by land, or water, with particulars.

Cloathing for the army, ditto.

Depreciation of the pay of the army, &c. expressing the names and ranks, with the corps, &c. to which each individual belonged, to whom the state hath assumed paying such depreciation.

Pay, &c. of the militia, expressing the times and places of service, and by whose order called out.

Building barracks, or disbursements in that department, distinguishing between those for our troops and those for prisoners of war.

Recruiting the army, expressing the corps and other particulars.

Expences of laying obstructions in rivers, bays, &c. expressing where, and by whose orders.

Building armed vessels, with every particular.

Disbursements, in hospital department. Ditto, on Indian affairs. Ditto, for prisoners of war.

Certificates, given by quarter-masters, for articles supplied or services performed, specifying the persons names, by whom, and to whom granted, and the articles and services.

Certificates, given by commissaries of provisions, in the same manner as for the quarter-master's department.

There may be some other charges that cannot with propriety be arranged under any of these heads—if there are, you may open an account of contingent expences, and carry them into that, taking care to insert every particular into the entries. It is probable you may not have occasion to make use of all the enumerated heads, as the expences that would come under some of them, may not have occurred in your state, or may not be admitted as proper charges against the union; and it is likewise probable that some heads proper to be used may have escaped me; in either case you will add, or leave out, as you find circumstances may require. All these accounts will be finally closed by the general account current.

It has constantly been kept in view by congress, that interest should be allowed to the states for any disproportion of advances; and this idea is still pursued in the ordinance under which you act. You must therefore, on every advance made by the state, after fixing the value precisely, allow an interest of six per cent. until the first day of this year, and charge a like interest on advances to them.

In settling accounts with individuals, you will consider, that artful men have frequently taken advantage of the public; and that in many instances public officers have taken advantage of the weak and unprotected. You will therefore always remember that it is your duty to do justice. In the prosecution of this duty, you will take care also, to discover, bring to light, pursue, and punish, fraud and speculation of every kind, wherever you may meet with them.

I am, &c.

ROBERT MORRIS.