

R E M A R K S.

The auditor begs leave to remark generally upon these instructions, that in order to comply with the requisitions therein contained, it will be necessary to begin anew with the accounts and papers of the state, for the following reasons: Because the account against the United States is general, and contains no particular discrimination of departments; the papers from which the several charges are made, containing in most instances articles properly chargeable under several distinct heads. Because the amount of each, is in pounds, shillings and pence, which agreeably to these instructions must be rendered in dollars and ninetieth parts. And, because in the present general statement of the accounts of Maryland, it will be impossible to compare them with those the commissioner is directed to raise.

The auditor thinks, a general account may be raised, in which the charges that come under the distinct heads mentioned, will appear in columns ruled for that purpose. This account will comprise in a summary way, the dates, names and sums, in pounds, shillings and pence, as now charged, in the first three columns; from which, sums taken agreeably to the nature of the charges will be carried to other columns on the right, and placed under their proper heads, in dollars and ninetieth parts, as required. By this means the new account will easily be checked by the old ones now upon the state books, and also be made to correspond with those which the commissioner will erect. This mode, though troublesome, he thinks will take up less time, and will be more concise and accurate, than any other he can at present think of. In the investigation of this business, a thorough examination of the old accounts may be made, errors corrected, and delinquencies found out, in every department.

Extract from the instructions of John Peirce, Esq; commissioner for settling the arrearages due to the officers and soldiers of the continental army.

“ You will take care also to carry to the debit of the several accounts, all advances either of money or property made by the several states, or from the public departments. I shall apply to the several states to transmit you accounts of their advances, and you will be pleased to call on all the public officers in the several departments, for the same purpose, in virtue of this your appointment.”

Signed,

ROBERT MORRIS.

R E M A R K S.

With respect to this article, it is necessary to inform the honourable house, that in order effectually and accurately to carry the requisition of the paymaster-general into execution, it will be necessary that a new account be raised for every officer of the Maryland line; into which every article of charge by the state, and every credit which they appear to be entitled to, may be shewn at one view. This will enable the state to make its charges against the United States and the officers free from error and obscurity. At present, to settle an account with an officer, it is necessary to recur to five or six different books of accounts.

The auditor begs leave to report also, that in consequence of the act directing him to adjust the accounts of individuals, having claims against confiscated property, several open accounts have been presented, of very old dates, some of which have articles of credit without price. The auditor has put off the liquidation of these, until he shall have the direction of the legislature upon the subject. He thinks some of those in his possession are much too general; but if it is the sense of the legislature that he should pass them, upon their being proved according to law, and the calculations and castings examined, he will proceed; but he begs leave to observe, that where running accounts of considerable standing are presented, the presumption is, that the parties disagreed about the settlement of them. When bonds or judgments obtained in the courts of justice have been presented, they have been regularly passed.

Several officers who served in the flying camp in 1776, and afterwards in the Maryland line, and who resigned in the year 1778, have applied for a settlement of the depreciation upon their pay; but as the law of the state expresses the term of service to entitle them to it shall be two years in the continental service, the auditor has postponed issuing certificates until the honourable assembly may direct, that the time they served in the flying camp is to be considered as part of the two years service.

Enclosed is an abstract of the depreciation certificates issued to this day, amounting to two hundred and fourteen thousand one hundred and ninety-five pounds seventeen shillings and sixpence.

The short time in which I have acted as auditor, and the constant employment I have been engaged in, render it out of my power to give a full and general report upon the business of the office. I therefore hope, the honourable house will make such allowance for defects, as my particular circumstances require. I have the honour to be, &c.

Annapolis, November 17, 1783.

CHRISTOPHER RICHMOND.

Which was read.

Mr. Quynn, from the committee, brings in and delivers to Mr. Speaker the following report:

By