

one, entitled "An act for laying a duty on negro and mulatto slaves imported into this province,"<sup>1</sup> and also another act of assembly of the said province, passed in the year one thousand seven hundred and seventy-three, entitled "An act for making perpetual an act for laying a duty on negro and mulatto slaves imported into this province and for laying an additional duty on said slaves,"<sup>2</sup> shall be and are hereby repealed, annulled and made void.

Passed March 1, 1780. See the Acts of Assembly passed October 1, 1781, Chapter 953; March 29, 1788, Chapter 1345; December 8, 1789, Chapter 1476. Recorded L. B. No. 1, p. 339, &c.

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## CHAPTER DCCCLXXXII.

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### AN ACT TO COMPEL THE SETTLEMENT OF THE PUBLIC ACCOUNTS.

(Section I, P. L.) Whereas in the course of the present contest between the inhabitants of the United States of America and Great Britain very large and great expenditures and advances of public money have been made by the good people of Pennsylvania in the common cause:

(Section II, P. L.) And whereas many of the persons to whom such advances of money have been made, regardless of the public welfare, as well as of their own credit and character, have refused or neglected and do still refuse or neglect to exhibit their accounts and vouchers and to settle their accounts notwithstanding the opportunity which has been given and the repeated calls which have been made upon such defaulters by the auditors appointed and authorized in [and] by an act of assembly of this commonwealth, entitled "An act for settling the accounts of the late committee and council of safety,"<sup>3</sup> passed on the second day of September, which was in the year of our Lord one thousand seven hundred and seventy-eight;

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<sup>1</sup> Passed March 14, 1761, Chapter 467.

<sup>2</sup> Passed February 26, 1773, Chapter 681.

<sup>3</sup> Passed September 2, 1778, Chapter 806.

and a supplement to the said act, passed on the fifth day of December following, and a further supplement to the said act,<sup>1</sup> passed on the thirty-first day of March last, whereby the said auditors were also authorized to audit, adjust and settle the accounts of the late navy board and board of war of this state, and such other accounts as may be intimately connected with the same:

(Section III, P. L.) And whereas divers of the said defaulters who ought to have attended upon and accounted with the committees of account of the assemblies of this commonwealth, or one of the said committees, though such persons [have] been frequently called on by the committee of accounts for the time being to appear before such committee and to exhibit their accounts and vouchers, in order that their several accounts might be adjusted and settled, have refused or neglected to appear before the said committee or to exhibit their accounts and vouchers and have their several accounts settled as aforesaid:

(Section IV, P. L.) And whereas it is highly necessary as well for ascertaining and settling the account of the expenditures made as aforesaid by Pennsylvania, before the revolution, and since, at the request and for the account of the honorable Congress of the United States of America, as the accounts of the special exertions of Pennsylvania in the common cause, in order to satisfy the good people of this state of the proper and just application of the public treasure, and of the necessity of submitting to the heavy taxes which have been laid upon them. In order, therefore, to compel the defaulters aforesaid, and every of them and all others to whom the public moneys of Pennsylvania may have been advanced, either before the revolution or since, or who may be otherwise possessed thereof and who ought to account for the same to appear before the auditors appointed or to be appointed by or in pursuance of this act to attend the said auditors and produce their accounts and vouchers, and settle their said accounts, and pay over to the treasurer of this state the balances which may be respectively due to the commonwealth from such defaulters:

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<sup>1</sup> Passed December 5, 1778; Chapter 824.

[Section I.] (Section V, P. L.) Be it enacted and it is hereby enacted by the Representatives of the Freemen of the Commonwealth of Pennsylvania in General Assembly met, and by the authority of the same, That Joseph Dean, John Purviance and Samuel Miles, of the city and county of Philadelphia, Esquires, are hereby appointed auditors with full power to collect, audit, liquidate, adjust and settle the accounts of the late committee of safety and of the council of safety of Pennsylvania, who ceased to act in the month of March, which was in the year of our Lord one thousand seven hundred and seventy-seven, and all others which ought to have been settled before the auditors appointed by or in pursuance of the acts aforesaid, and have not been finally settled and adjusted, and the accounts of such defaulters as aforesaid, who were accountable before the committee of accounts of any former house of assembly, and the accounts of all such persons who have been or may be entrusted with or have or may become possessed of the moneys, goods or effects of this commonwealth, and are or shall be accountable for the same, except as hereafter excepted, and shall fail so to settle their several accounts and in any case wherein it shall appear that a balance of moneys shall be due by any such person or persons to this commonwealth, the said auditors, or any two of them, shall direct that payment thereof be made to the treasurer of this state, and the certificate of the said auditors, or any two of them, shall be conclusive evidence in an action of debt at the suit of the commonwealth against any person or persons of the sums of money which such person or persons owe or may be indebted to the commonwealth and no set off or deduction from the same shall be admitted; and in case any person or persons, his, her or their heirs, executors or administrators to whom the moneys of this state have been advanced, or to whose hands such moneys have or may come, and who are or may be accountable for the same before the said auditors shall upon the final settlement of his, her, or their accounts satisfy the said auditors, or any two of them, that there is a balance of money due to such person or persons from the commonwealth, the said auditors shall make an order for the same on the said treasurer, payable to the person or

persons entitled to receive the same, which order the said treasurer is hereby directed to pay.

[Section II.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That the said auditors, or any two of them, are hereby directed and empowered to open an office in the city of Philadelphia for the purpose of regularly receiving, auditing and settling the said accounts and may hire and employ skilful accountants or clerks to assist them in the business hereby committed to them, and allow to such accountants and clerks suitable compensations for their services, and the said auditors shall give public notice of their appointment and of the place where the said office shall be kept by advertisements inserted in some newspaper printed in the said city and by like advertisements to be read in the courts of general quarter sessions of the peace, to be held for said city and the several counties of the state, requiring all persons who ought to account before the said auditors to attend at the said office or elsewhere as is hereinafter provided, and produce their accounts and vouchers and other evidence necessary to support and ascertain the same, and that all such defaulters do attend the said auditors and comply with the directions of this act under the pains and disabilities therein provided, and the justices of the peace in the said several courts of general quarter sessions shall cause this act to be read aloud in the said courts in order that the same may be more generally known.

[Section III.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That the said auditors shall be and are hereby authorized to purchase and prepare proper and sufficient books in which they shall enter all accounts by them settled, therein carefully distinguishing and separating all such accounts and charges as are the proper accounts and charges of this state, from such as belong to the account of the United States of America, or any of them, and to call upon the former auditors of accounts as aforesaid for the several books, papers and records belonging to the said office.

[Section IV.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That if it shall appear to the su-

preme executive council of this state to be useful for the advancement of this necessary business and the ease of persons accountable before the said auditors who reside at a great distance from the said city, the said council may direct the said auditors to give their attendance at one or more place [sic] within this state on the western side of the river Susquehanna, and at two or more several places other than the said city eastward of the said river for such length of time as shall be judged suitable for the purpose of receiving, adjusting and settling the accounts of such persons who dwell remote from the said city, due notice of the same being first given by advertisement in some newspaper printed in the said city, and in the courts of general quarter sessions as aforesaid. And the better to enable the said auditors to obtain a full and certain knowledge of the accounts directed to be settled by them as aforesaid, and to make a speedy as well as a just settlement thereof:

[Section V.] (Section IX, P. L.) Be it further enacted by the authority aforesaid, That it shall and may be lawful for the said auditors, or any two of them, as often as there shall be occasion, to call before them by subpoena or summons, and in case of contempt to issue a writ of attachment in order to compel the appearance of any person or persons, who is or may be accountable before the said auditors by virtue of this act, or who the said auditors may reasonably suppose is or are capable of giving evidence or information concerning the said accounts, or any of them, and the said auditors, or any two of them, are hereby authorized to examine upon oath or affirmation any person as a witness respecting any such account, which oath or affirmation the said auditors, or any of them, is hereby empowered to administer; and in case any person or persons on whom such subpoena or summons shall be served, being accountable before the said auditors, shall refuse to appear, as in such writ shall be expressed and directed, or having appeared before the said auditors, shall refuse or neglect to exhibit his, her or their accounts, and attend the settlement thereof or, being summoned as a witness, shall neglect or refuse to appear before the said auditors at the time and place appointed in and by such subpoena or summons, and shall make

default thereupon, or having appeared as aforesaid, shall refuse to make a full disclosure of his, her or their knowledge in the matter depending before the said auditors, the said auditors, or any two of them, may award an attachment and commit such delinquent or delinquents to the common gaol of the county, there to be holden till such person or persons shall submit to the said auditors, and comply with the directions of this act; and all persons who shall be summoned as witnesses by the said auditors, and every sheriff, coroner or other officer to whom they shall direct their precepts or writs as aforesaid, shall be allowed like fees for their attendance and services as witnesses summoned to appear in the inferior courts of justice and sheriffs, corners and other officers are entitled to in such courts; such costs, together with such further charges accruing, to be levied on the several delinquents by the said auditors, or any two of them, by warrant in like manner as small debts are recoverable.

[Section VI.] (Section X, P. L.) Provided always, and be it further enacted by the authority aforesaid, That if upon any subpoena or summons requiring the attendance of any person or persons before the said auditors as aforesaid, a return be made that such person is not to be found within the proper county, that the said auditors, or any two of them, may issue an attachment and proceed thereon as aforesaid as if such subpoena or summons had been duly served.

[Section VII.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That if any person or persons who by virtue of this act are or shall be accountable before the said auditors for any sum or sums of money which have been or may be advanced to such person or persons, or for any moneys, goods, chattels or effects, which have or may come to the hands or possession of such person or persons, shall, for three months after the service of such subpoena or summons as aforesaid, or three months after demand made in the general quarter sessions of the peace of the city or county where such person or persons last abode, for such person or persons to appear before the said auditors and exhibit and settle his accounts as aforesaid, refuse or neglect to obey such subpoena,

summons or demand, and comply with the directions of this act, that such person and persons so refusing and neglecting shall be liable to an action of debt or other action at the suit of the commonwealth for the whole of the sum and sums of money, goods, chattels and effects belonging to the public which he ought to account for as aforesaid before the said auditors, and shall be forever barred of setting off any charge or expenditure thereout and from recovering any satisfaction for any services done for the public, unless the said auditors, or any two of them, shall, before the said term of three months be expired, certify in behalf of such person or persons that it is reasonable that further time be allowed to such person or persons for exhibiting and settling his, her or their accounts, in which case, upon sufficient security being entered by the party or parties in whose behalf such certificate shall be made for the whole money or other property unaccounted for by such person or persons, the supreme executive council may by an entry on their journal allow of further time as aforesaid.

[Section VIII.] (Section XII, P. L.) And be it further enacted by the authority aforesaid, That the said auditors shall be and hereby are authorized to draw on the treasurer of this state for such moneys as may be necessary to purchase books, paper, quills and ink, and for office rent and for the salaries of their clerk or clerks and other necessary charges and expenses. And in case any of the persons who are hereby appointed auditors as aforesaid shall refuse or neglect to act as such, or in case any vacancy shall happen in the said board of auditors by death or otherwise, that then and in such case the supreme executive council of this state in the recess of the assembly shall fill up the same; otherwise the same shall be filled by vote of the assembly as often as the same shall be necessary. And each of the said auditors shall be entitled to and receive for his services in the execution of this act the value of two bushels of wheat as the same from time to time shall be declared by the assembly in pursuance of an act, entitled "An act for the better support of certain officers of this state, and for ascertaining the specific fines and penalties which they may incur by neglect of duty,"<sup>1</sup> for each day he shall at-

<sup>1</sup> Passed November 27, 1779, Chapter 875.

tend on and be employed in auditing and adjusting the accounts aforesaid, or such other recompense as the assembly shall direct, and the supreme executive council may draw orders on the treasurer of this state, payable to the said auditors severally, for the moneys hereby allowed to them.

(Section XIII, P. L.) Provided that nothing herein contained shall prevent the settlement of the following accounts before the committee of accounts appointed annually by the house of assembly, to wit, the settlement of the accounts of the state treasurer, the general loan office, light-house rates, duties on slaves, collectors of excise, Province island and other public estates, county commissioners and treasurers and the incidental charges of the house of general assembly.

[Section IX.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That the aforesaid act of assembly, entitled "An act for settling the accounts of the late committee and council of safety,"<sup>1</sup> with the supplement and further supplement thereto and the act, entitled "An act to compel certain persons intrusted with public moneys by or for the use of this commonwealth to account for the same, and to pay such parts thereof as they shall be chargeable with into the state treasury,"<sup>2</sup> passed the second day of April, one thousand seven hundred and seventy-nine, are hereby repealed and made void.

[Section X.] (Section XV, P. L.) Provided nevertheless and be it further enacted by the authority aforesaid, That this repeal shall not extend to or affect any settlement of accounts made by the auditors or commissioners appointed by or in pursuance of the said acts so repealed, or any of them, but that the same shall be as sufficient and of like effect as if the same were made and settled in pursuance of this act.

Passed March 1, 1780. See the Act of Assembly passed May 30, 1780, Chapter 909. The Act in the text was repealed by the Act of Assembly passed April 13, 1782, Chapter 970. Recorded L. B. No. 1, p. 342, &c.

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<sup>1</sup> Ante Chapters 806, 824, 825.

<sup>2</sup> Chapter 838.