

## In Congress, September 26, 1778

### **IN CONGRESS, *SEPTEMBER 26, 1778.***

*Resolved, THAT* a house be provided at the city or place where Congress shall sit, wherein shall be held the several Offices of the Treasury:

That there be the following offices, viz. the Comptroller's, Auditor's, Treasurer's, and two Chambers of Accounts:

That each Chamber of Accounts consist of three Commissioners and two Clerks, to be appointed by Congress:

That in the Treasurer's office there be a Treasurer annually appointed by Congress, and one Clerk appointed by the Treasurer:

That in the Auditor's office there be an Auditor annually appointed by Congress, and two Clerks appointed by the Comptroller:

That the Auditor, Treasurer and Comptroller shall not be appointed unless by the voice of nine states; and that they be accountable for the conduct of their Clerks respectively:

That the Auditor shall receive all accounts brought against the United States for money lent, expended, or advanced; goods sold or purchased; services performed, or work done; with the vouchers; and shall refer them to one of the chambers of accounts; indorsing them in the manner marked A:

That the Commissioners of the chamber to whom an account shall be referred, shall deliver the same to their Clerks to be properly stated:

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That the Clerks shall state the accounts referred to them by the Commissioners, number and arrange the vouchers, examine the castings, and make necessary copies:

That the Clerks to whom an account shall be delivered, after they have completed the same, shall indorse it in the manner marked B:

That the Commissioners to whom an account is referred as aforesaid, shall carefully examine the authenticity of the vouchers (rejecting such as shall not appear good,) compare them with the articles to which they relate, and determine whether they support the charges: That they shall reduce such articles as are over charged, and reject such as are improper; and shall indorse the accounts in the manner marked C, and transmit them, with the vouchers, to the Auditor, and cause an entry to be made of the ballance passed:

That the Auditor shall receive the vouchers and accounts from the Commissioners to whom he referred them, and cause them to be examined by his Clerks. He shall compare the several articles with the vouchers, and if the parties concerned shall appeal from the judgment of the Commissioners, he shall call before him the Commissioners and the party, and hear them, and then make determination, from whence no appeal shall lie, unless to Congress. That after a careful examination of the account as aforesaid, he shall indorse it in the manner marked D; of which indorsement he shall find a duplicate, to be filed in the same chamber of accounts, and shall transmit the account and vouchers to the Comptroller:

That the Comptroller shall keep the treasury books and seal, and shall file the accounts and vouchers on which the accounts in the said books are founded, and shall direct the manner of stating and keeping the public accounts. He shall draw bills under the said seal on the Treasurer for such sums as shall be due by the United States on account audited, which, previous to the payment, shall be countersigned by the Auditor; and also for such sums as may from time to time be ordered by Resolutions of Congress, which, previous to the payment, shall be countersigned by the Secretary of Congress, in the form Marked

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E: That when monies are due to the United States on accounts audited, he shall notify the debtor, (and after hearing him, if he shall desire to be heard,) fix a day for payment, according to the circumstances of the case, not exceeding ninety days, of which he shall give notice to the Auditor in writing, in the form marked F:

That it be the duty of the Treasurer to receive and keep the monies of the United States, and to issue them on bills drawn by the Comptroller as aforesaid, filing duplicates thereof with the Auditor day by day as he shall make payment: That on receipt of monies he shall give a receipt therefor, and transmit the same to the Comptroller; and that he shall draw out and settle his accounts quarterly, giving the same in to the Auditor for examination by one of the Chambers of Accounts, to be from thence transmitted through the Auditor to the Comptroller, who shall compare the same with the treasury books, ascertain the ballance, and return a copy of the same to Congress:

That the Comptroller shall receive from the Treasurer all receipts by him signed, and after making due entry thereof by charging the Treasurer and crediting the proper accounts, he shall indorse the same in the manner marked G, and deliver them to the party who made payment. That he shall every quarter of a year cause a list of the ballances on the treasury-books, to be made out by his Clerks, and lay it before Congress. That where any person hath received public monies which remain unaccounted for, or shall be otherwise indebted to the United States, or have an unsettled account with them, he shall issue a summons in the form marked H, in which a reasonable time shall be given for the appearance of the party according to the distance of his place of residence from the treasury, of which he shall notify the Auditor:

That in case a party summoned to account shall not appear, nor make good essoign, the Auditor on proof made of service in due time, or other sufficient notice, shall make out a requisition in the form marked I, which he shall send to the Comptroller's office, where the same shall be sealed; and then it shall be sent to the executive authority of the state in which the party shall reside:

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That it be recommended to the several states to enact laws for the taking of such persons, and also to seize the property of persons who being indebted to the United States shall neglect or refuse to pay the same. Notice whereof shall be given by the Auditor to the executive authority of the respective states in the form marked K, under the treasury seal:

That the several officers of the treasury do, before they take upon them the execution of their offices respectively, before the President of Congress, for the time being, make and subscribe the following oath; viz. "I A.B. in the treasury of the United States, do solemnly and sincerely swear, promise and declare in the presence of Almighty God, that I will diligently and faithfully according to the best of my skill and understanding in all things do my duty as a as aforesaid, without fear, favour, affection or partiality."

A. ACCOUNT between the UNITED STATES and with the vouchers, referred to Commissioners of accounts, the day of in the year &c.

B. The within account hath been stated, the castings examined, and the vouchers arranged, by C.D. E.F. Clerks of accounts.

C. The within account stated by and Clerks of accounts, between the United States and hath been examined and settled, and a ballance of found to be due to by G.H. I.K. L.M. Commissioners of accounts.

D. Audited the account between the United States and , stated by and Clerks of accounts, and examined by and Commissioners of Accounts, for a ballance of due to Done the day of in the year, &c. A.B. Auditor.

E. To the Treasurer of the United States, Greeting. You are required to pay the sum of to or his order, according to (say either account audited, &c. or a resolution of Congress, &c.) whereof entry is made the day of in the year, &c. N.O. Comptroller.

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F. Day is given to until the day of next, for the sum of by his assent. Whereof take notice. Given the day of in the year, &c. N.O. Comptroller.

G. Entered in the treasury-books the day of in the year, &c. N.O. Comptroller.

H. To Greeting. You are required on or before the day of next, to appear before the Auditor in the Treasury-office of the United States, at , then and there to adjust and settle your accounts. Whereof take notice. Given the day of in the year, &c. N.O. Comptroller.

I. To Greeting. The United States having summoned to account, the which he hath neglected to do, it is their request that you cause to be taken and sent the said to be before them on the day of next, before the Auditor in their treasury at then and there to account, that justice may in this behalf be done. Given the day of &c. Witness A.B. Auditor.

K. The United States to Greeting. Whereas hath been before us in our treasury found to be indebted in the sum of the which sum was by his assent to be paid before the day of in the year &c. but is not yet paid, or in any manner satisfied. These therefore are thereof to notify you: To the end that you according to the powers and authorities unto you given, may of the estate of the said cause to be made the sum aforesaid with the costs and charges which may accrue: And of your proceedings in the premisses you are desired to certify us in our said treasury with all convenient speed. Given at on the day of &c. Witness, A.B. Auditor.

That in the blanks of the forms above written, no figures be used either for dates or sums, but that the same be distinctly and plainly set in words at length, and without erasures or interlineations.

*Extract from the Minutes, CHARLES THOMSON, Secretary.*

New Arrangement of the Treasury Septemr 26th, 1778