

In Congress, February 5, 1778

IN CONGRESS, FEBRUARY 5, 1778.

RESOLVED, THAT the Captain or Commanding Officer of each company in the service of the United States shall, at the end of every month, furnish the Regimental Pay-Master with a pay roll containing the names of the commissioned and non-commissioned officers and privates of the company, their rank, the time from and to which they are to be paid, their monthly pay, the sums due to each and a column for casualties, in which is to be inserted the dates of deaths, desertions, discharges and captivities; and the several Regimental Pay-Master shall respectively keep true copies of such pay rolls, and cause the amount thereof to be added to the proper abstracts of Field and Staff Officers, that the whole may be examined as heretofore ordered by Congress.

FEBRUARY 6.

WHEREAS it hath been found by experience, that the mode adopted by a Resolution of Congress of the 29th of April, 1777, for calling to account such officers, as have been intrusted with public money for recruiting Continental battalions, has not had the desired effect; and it is essential to the liberties of the United States, that due attention should be paid to the expenditure of their public monies, to enable them to support the war and avoid that system of corruption and tyranny, which prevails in the government of their unnatural enemies;

Resolved, That the resolution aforesaid (excepting that part thereof, that impowers the Commissioners of claims and accounts to administer oaths and affirmations) be repealed:

That a suitable number of Auditors of accounts be appointed by Congress, for the armies of the United States:

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That it shall be the duty of each Auditor to reside in the army to which he is appointed, and not to be absent without the leave of the Commanding Officer---to call to account all regimental officers for public money, which they shall have received, and have not accounted for---to receive from time to time the pay rolls and abstracts of the army from the Pay-Master or Deputy Pay-Master-General, who shall previously examine and certify thereon the sums that are due-----to settle all other accounts of the army, excepting those in the departments of the Quarter-Master, Pay-Master, Director, Clothier or Barrack-Master-General, and of the Commissaries-General of provisions, prisoners, and military stores----to certify the sums that appear to be due on any accounts, and to present such accounts and abstracts to the Commanding Officer, who shall thereupon, unless he has good reason to the contrary, issue proper warrants on the Pay-Master or Deputy Pay-Master-General in discharge thereof:

That it be recommended to the legislatures of the respective States, forthwith to transmit to the Board of Treasury duplicate accounts of all monies heretofore advanced by them for the United States, to Regimental Pay-Masters, or other officers of the army. That the Board of Treasury be directed to order a record to be kept of such accounts, charging the proper officers therewith; and that each State sustain the loss, which may arise from the detention of its accounts aforesaid, after the first day of July next:

That the Auditor-General, Commissioners of Accounts, Pay-Master, and Deputy Pay-Master-General, and such other continental officers, as may have monies charged in their offices to persons, who are to account with the respective Auditors, be directed to send, on or before the first day of May next, and afterwards quarterly, to the respective Auditors of the army, duplicate accounts of such charges, and to furnish them with the necessary papers and information when required, for executing their office: And the said Auditors are severally directed to observe the same rule with respect to each other, and also, once a quarter, to transmit to each of the officers aforesaid, duplicate lists of the regiments, whose accounts they are to audit; and to the Board of Treasury a list of accounts received from

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the several officers aforesaid, together with the names of such of the said officers, as shall have neglected to comply with this resolve, in order that the Board may have the proper informations, to the end that such speedy and effectual measures may be taken therein as may be just and necessary:

That the Auditors shall keep fair and regular books constantly posted, and shall charge therein all accounts referred to them for settlement by the preceeding article, and all warrants drawn in favour of persons who are accountable to them for the same; they shall also keep a fair record of all accounts disallowed by them, and of such as are allowed but not stated in the said books; in order to which, and that the pay rolls, abstracts and accounts, settled by the Auditors may be filed in their respective offices, no warrant whatsoever shall be paid by the Pay-Master or Deputy Pay-Master General, until the respective Auditor shall have certified thereon, that it has passed his inspection, and that the accounts and vouchers thereto belonging, are lodged in his office:

That each recruiting officer shall produce certificates from the Muster-Master or Deputy-Muster-Master-General, specifying the number of non-commissioned officers and soldiers, and if officers of the light-horse, the number of horses, arms and equipage, belonging to their respective regiments, companies or troops, together with such vouchers as shall be necessary to prove the sums expended for these articles, the subsistence of the troops before their joining the army, the loss of money by death, desertions of non-commissioned officers or soldiers before muster, or other necessary expences, agreeable to the resolves of Congress in such case provided:

That if any officer shall not within one month after application for that purpose, render his account to the proper Auditor, or shall be guilty of withholding or embezzling the public money, such Auditor shall make report thereof to the Commanding Officer of the army, who shall order a Court-Martial on such officer, in order that he may be dealt with according to the rules and articles of war in that case provided:

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That each Regimental Pay-Master or other offices of the army, shall upon settlement of his account, refund all sums of money which he has drawn for, but not paid to prisoners, deserters and men who have died in the service; and the Auditor shall keep an alphabetical record of the names of such prisoners, deserters and dead men, together with the sums received on account of each; and upon application of any prisoner, or his agent, or the widow, administrator, or executor of any such dead man, or of any officer in the same regiment, in whose debt such deceased person may have died, and whose account is properly attested, the said Auditor is empowered to report to the Commanding Officer an allowance not exceeding the sums received on account of such prisoner or dead man; and the Commissary and Deputy-Commissary General of prisoners are directed to make out a list of the said officers and soldiers, who are prisoners with the enemy, when required by the respective Auditors:

That whenever it shall appear to any of the said Auditors, upon the settlement of an account in their office, that a ballance is due to the United States, or to prisoners, deserters, or on account of men who have died in the service, the sum being ascertained shall be paid by the person, who owes it, to the Pay-Master, or Deputy-Pay-Master-General, who shall give a receipt for the same on the said account, and two other receipts of the same tenor and date, to be lodged with the Auditor; and upon the delivery thereof, such Auditor shall discharge the said account, and recording the receipts, shall transmit one of them to the Board of Treasury, that the money may be charged to the officer receiving it:

That the Auditors be impowered to administer oaths or affirmations to persons examined by them in the execution of their office:

That all officers of the United States be and they are hereby required to give protection and countenance to the Auditors aforesaid, in the discharge of their duty:

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That the Quarter-Master General and his deputies be respectively directed to provide the Auditors, in each army, with a convenient house near Head-Quarters, and that no other officers be quartered therein:

That for the preservation of the public papers, the Quarter-Master General or his deputies shall provide, for the Auditors in each army, a good covered waggon with horses, under their direction; and the said Auditors shall also be provided with suitable guards for the same purpose:

That each Auditor be allowed four dollars and three rations a day during the continuance of his office; and forage for his horse:

That Matthew Clarkson and Major John Clarke Esquires, be appointed Auditors for the army under the command of General Washington; and that they be authorised to appoint two clerks and allow them Fifty Dollars a month and two rations a day.

FEBRUARY 9. RESOLVED, THAT it be recommended to the supreme executive powers of every State, to give attention to the conduct and behaviour of all continental officers, civil or military, in the execution of their respective offices: That the said executive powers be authorised to suspend from pay and employment for misbehaviour or neglect of duty, within their respective States, any officer of the Staff or other civil officer aforesaid not immediately appointed by Congress, and to make a temporary appointment in his place, if necessary, and to remove such of the said civil officers as shall appear to be supernumerary, forthwith reporting in either case their proceedings to Congress. That in case of any reprehensible conduct in any other officer of the United States, it be recommended to the executive powers aforesaid, to inquire into the circumstances of the case, and if in a civil officer appointed by Congress, to transmit an account thereof to Congress, if in a military officer, to lay the same as soon as possible before the Commander in Chief, or Commanding Officer of the department.

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Resolved, That it be recommended to the Legislatures of the several States, to enact laws for the most speedy and effectual recovery of debts due to the United States of America.

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