

designs are carried into execution, even upon the consideration of such duties having been laid contrary to the true principles of commerce; and we rejoice that we are once so happy as to have the sentiments of the ministry, in that particular, coincide with our own.

We sympathize with the unfortunate sufferers in the late storm in general, and with the inhabitants of Newbern in particular: But the calamities, losses, and misfortunes, occasioned thereby, being general, we cannot, consistent with the duty we owe our constituents, think of granting them assistance, in preference to any other part of the province, least, by so doing, we should shew a partiality we would ever endeavour to avoid.

To which ADDRESS his excellency was pleased to return the following ANSWER.

Mr. speaker, and gentlemen of the house of assembly,

I Thank you for your congratulations on my return from Virginia to this country. It would have afforded me much satisfaction if the supply of ammunition for the protection of the country, and the assistance for the town of Newbern, which I recommended to you in my speech, had been honoured with your approbation.

WILLIAM TRYON.

William Tryon to the Assembly  
[with enclosure]

CR-VIII, 118

[New Bern]  
[October 31, 1769]

I herewith send you the observations and regulations on the method of keeping the public Accounts of this Province which in my Speech at the opening of the Session I promised to lay before you for your deliberation.<sup>1</sup>

W<sup>m</sup> Tryon

New Bern 31<sup>st</sup> October 1769

<sup>1</sup> Tryon's recommendations were sent to both the council and the House.

[Enclosure]

CR-VIII, 94-97

## Recommendations for Keeping the Public Accounts

[New Bern]  
[October 31, 1769]

Recommended by His Excellency to the House of Representatives now assembled as an object worthy their attention that they take under consideration the state of the public Revenue and the regular application thereof for the purposes to which it is appropriated.

The fact is too well known to admit of a denial [considerable sums] have been lost by the negligence or insolvency of Sheriffs and other collectors with their sureties.

And it is persuaded that in the same course of time considerable sums have been sunk after they were lodged in the public Treasury whereof no account has hitherto been made.

A Law of this Province lately passed will if executed with vigor probably in a great measure prevent for the time to come the first of these mischiefs, and a Law to prevent the latter might be of great public utility, for mankind never part with their money either for their private or public benefit so readily as when assured that it must be honestly employed for the purposes intended.

A constant regular plain and uniform method of keeping the Accounts of the public revenue and of stating and settling these accounts may prevent such abuses and make it extremely difficult if not impracticable to embezzle the public money.

The House therefore will consider it for the future the Public Treasurers respectively for the time being shall be obliged to keep a regular Diary or Day book in which shall be entered every particular sum of money received or paid by them on account of the Public with the name of the person from whom received or to whom paid as well as the day, and nature of the transaction.

A cash book debtor and creditor where the Treasurer upon one side shall make himself debtor for all sums of public money paid in to him, and on the other side creditor for all sums of public money paid out by him, with the dates of such receipts and payment, which cash book is altogether abstracted from Diary or Day book.

A Ledger in which an account debtor and creditor is opened with every particular officer whose duty it is to collect any part of the public revenue and to pay it into the Treasury by which every Sheriff or collector of the several Poll taxes or wheel tax is charged debtor for the gross account of these branches of the Revenue within his County as ascertained by the several lists of Taxables of the respective Counties, every collector or receiver of the duties on spirituous liquors &c<sup>a</sup> is charged debtor for the gross account of that branch of the Revenue

within his district ascertained by the Custom House Books, a copy of which should be quarterly or half yearly transmitted attested by the said collector or receiver, to the Treasurer of his district, and all the Clerks charged with the gross account of the duty on Law suits as ascertained by their sworn lists; And all these Officers to have credit in their said accounts for the insolvents allowed by the several county Courts and for all the Monies paid by them into the Treasury as also credit for their Commissions as provided by Act of Assembly. This Ledger grows out or is extracted from the Diary or Day Book and Cash Book.

Another Ledger or General Book of Public Accounts wherein an account debtor and creditor is opened between the treasurer on one side and every particular fund appropriated by the Legislature on the other side; And the Treasurer shall therein charge himself debtor to each particular fund separately for the gross account of that fund as ascertained by the lists of Taxables of the several Counties, the Custom House of Receivers Books and the sworn lists of the several Clerks aforementioned and creditor for the deficiencies of each fund by insolvencies, By the money in the hands of each of the collectors, Sheriffs, &c<sup>a</sup>, By the several payments issued out of the Treasury, and by the Commissions provided by the Act of Assembly.

This last though necessary book is no more than a general abstract of the whole by which each Treasurer makes himself on one side debtor for the gross account of the Revenue within his district arising from each particular Tax in as many Articles as there are particular Taxes, as if there were no insolvencies or deficiencies, and makes himself creditor on the other side for the gross account of insolvencies and deficiencies of each particular Tax, also the monies in the hands of the Sheriffs and other Collectors for the payment he has made and for his Commissions, and the ballances in the Treasurers hands of each Tax respectively which when added up and brought to a sum Total will be found to be the money in the Treasury. To this last Account may be subjoined a list of the suits brought in Law or Equity for recovery of public debts as directed by Act of Assembly.

That there be a Standing Committee of five or seven, three at least of whom be a Quorum to be appointed by the House of Assembly, who shall be empowered and required to meet at least twice a year at a certain time and place during the prorogation of Assembly, That the Treasurers shall be obliged to lay before the Committee every forementioned Book of Accounts of the public money and all the documents and vouchers of these Accounts which Committee shall be empowered and required to examine and audit these Accounts, Documents and Vouchers and to give the Treasurer a Certificate thereof, And make a true and faithful report of the same to the House of Assembly at the ensuing Session.

That before this Report shall be taken under consideration all these Books of Account with the Documents and Vouchers thereof together with the Report of the Committee shall by public order of the House be directed to lie on the Table for a certain number of days under the care of the Clerk of the House of Assembly, That every member of the House may have access if they please to see and examine these Accounts, Vouchers and Report, and when the House is satisfied with the same, these Accounts, Vouchers and Report to be referred to a Committee of both Houses for a re-examination if they think fit of such public accounts as have at their foot the certificate of the standing Committee, and also to examine and state all such public Accounts as may have been transacted by the Treasurers between the last settlement of the said standing Committee and the sitting of the Committee of both Houses, And when the latter have made their report thereon to the House of Assembly before the final passing of these public Accounts by the three bodys of the Legislature, the Treasurers shall be directed to attend the Governor as first Magistrate and make Oath before him that the said public Accounts and all the Articles contained therein are just and true, and obtain from him to produce to the House of Assembly a certificate of their having done so.

As the foregoing method of keeping the Public Accounts regard more the future than the past, it might perhaps be expedient to take out of the present Treasurers hands the collections of all monies due to the public before their respective appointments to their office (after obliging them to account for the sums already by them received) and to appoint some proper person or persons duly authorized by the Legislature to settle and adjust those arrearages and to receive and account for the same to the General Assembly. This would make it easy for the Treasurers to digest their accounts into a regular and plain method and prevent the confusion that must attend their being embarrassed with those old demands, a great part of which must necessarily be a loss to the public.

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William Tryon to the Council

CR-VIII, 93-94

[New Bern]  
[October 31, 1769]

Gentlemen of His Majesty's Council,

Having this day laid before the House of Assembly, some regulations for the better keeping the public accounts of the Province I herewith transmit to you a dispatch of the same for your consideration.

W<sup>m</sup> Tryon

31<sup>st</sup> October 1769

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