

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 in to the treasury, by which every sheriff or collector of the several poll-taxes, or wheel-tax, is charged debtor, for the gross amount 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. is charged debtor for the gross amount 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 amount of the duty on law-suits, 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 of, and is extracted from the diary or day-book.

Another ledger, or general book of public accounts, wherein an account of 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 amount of that fund, as ascertained by the lists of taxables of the several counties, the custom-house or receivers books, and the sworn lists of the several clerks aforesaid, and creditor, for the deficiencies of each fund by insolvencies, by the money in the hands of the collectors, sheriffs, &c. by the several payments issued out of the treasury, and by the commissions provided by 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 amount 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 amount of insolvencies or deficiencies of each particular tax, also for the monies in the hands of the sheriffs and other collectors, for the payments 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 of whom at least to 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 commit-

tee, every forementioned book of accounts of the public money, and all the documents and vouchers, and to give the treasurers 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 accounts, 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 thereof to the house of assembly before the finally passing of these public accounts by the three bodies 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, great part of which must necessarily be a loss to the public.

After the late House of Assembly had made the resolves inserted in Number 6 of this paper, they resolved, that the following Address should be transmitted to their Agent in England, to be laid before his Majesty.

To the KING's most excellent MAJESTY.

The humble Address of his dutiful and loyal subjects, the House of Assembly of his Majesty's colony of North-Carolina, met in General Assembly.

May it please your Majesty,

WE your Majesty's most loyal, dutiful, and affectionate subjects,

the house of Assembly of this your Majesty's colony of North-Carolina, now met in General Assembly, beg leave, in the most humble manner, to assure your Majesty, that your faithful subjects of this colony, ever distinguished by their loyalty and firm attachment to your Majesty and your royal ancestors, are far from countenancing traitors, treason, or misprison of treason, and ready at any time to sacrifice our lives and fortunes in defence of your Majesty's sacred person and government.

It is with the deepest concern, and most heartfelt grief that your Majesty's most dutiful subjects of this colony find, that their loyalty has been traduced, and that those measures, which a just regard for the British constitution, (dearer to them than life) made necessary duties, have been misrepresented as rebellious attacks upon your Majesty's government.

When we consider that by the established laws and constitution of this colony, the most ample provision is made for apprehending and punishing all those who shall dare to engage in any treasonable practices against your Majesty, or disturb the tranquillity of government; we cannot, without horror, think of the new, unusual, and permit us, with all humility, to add, unconstitutional and illegal mode, recommended to your Majesty, of seizing and carrying beyond sea, the inhabitants of America, suspected of any crime, and of trying such persons, in any other manner than by the ancient and long established course of proceeding; for, how truly deplorable must be the case of a wretched American, who, having incurred the displeasure of any one in power, is dragged from his native home, and his dearest domestic connections, thrown into a prison, not to await his trial before a court, jury or judges, from a knowledge of whom he is encouraged to hope for speedy justice, but to exchange his imprisonment in his own country for fetters among strangers; conveyed to a distant land, where no friend, no relation, will alleviate his distresses, or minister to his necessities, and where no witness can be found to testify his innocence, shunned by the reputable and honest, and consigned to the society and converse of the wretched and abandoned, he can only pray, that he may soon end his misery with his life.

Truly alarmed at the fatal tendency of these pernicious councils, and with hearts filled with anguish, by such dangerous invasions of our dearest privileges, we presume to prostrate ourselves at the foot of your Royal throne, beseeching your Majesty, as our king and father, to avert from your faithful and loyal subjects in America, those miseries which must necessarily be the consequence of such measures.

After expressing our firm confidence in your royal wisdom and goodness, permit us to assure your Majesty, that the most fervent prayers of your people of this colony, are daily addressed to the Almighty, that your Majesty's reign may be long and prosperous over Great-Britain, and all your dominions: and that after