From Hamilton, O., by Bath, Brookville, Connersville, Waterloo, Centreville, Salisbury, Dunlapsville and Fairfield, to Brookville.

From Princeton to Hendersonton, Ky.

Approved, March 3, 1817.

Statute II.

March 3, 1817.

Chap. XLV.—*An Act to provide for the prompt settlement of public accounts.* (a)

Act of March 3, 1797, ch. 20. Act of Feb. 24, 1819, ch. 43. Act of May 7, 1822, ch. 90. Act of March 1, 1823, ch. 20. Accountants' offices of the War and Navy Departments, and office of superintendent general of military supplies, abolished.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the third day of March next, the offices of accountant and additional accountant of the Department of War, the office of accountant of the navy, and the office of superintendent general of military supplies, be, and they are hereby abolished.

All accounts to be settled in the Treasury Department.

Sec. 2. *And be it further enacted*, That, from and after the said third day of March next, all claims and demands whatever, by the United States or against them, and all accounts whatever, in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Treasury Department.

Four auditors and one comptroller additional, in the Treasury Department.

Sec. 3. *And be it further enacted*, That, from and after the third day of March next, in addition to the officers in the Treasury Department, already established by law, there shall be the following officers, namely, four auditors and one comptroller.

Duty of the first auditor. Duty of the second auditor. Duty of the third auditor. Duty of the fourth auditor. Duty of the fifth auditor.

Sec. 4. *And be it further enacted*, That it shall be the duty of the first auditor to receive all accounts accruing in the Treasury Department, and, after examination, to certify the balance and transmit the accounts, with the vouchers and certificate to the first comptroller for his decision thereon; that it shall be the duty of the second auditor to receive all accounts relative to the pay and clothing of the army, the subsistence of officers, bounties, and premiums, military and hospital stores, and the contingent expenses of the War Department; that it shall be the duty of the third auditor to receive all accounts relative to the subsistence of the army, the quartermaster's department, and generally all accounts of the War Department other than those provided for; and it shall be the duty of the fourth auditor to receive all accounts accruing in the navy department, or relative thereto, and the second, third, and fourth auditors, aforesaid, shall examine the accounts respectively, and certify the balance, and transmit the accounts, with the vouchers and certificate, to the second comptroller for his decision thereon; and it shall be the duty of the fifth auditor to receive all accounts accruing in, or relative to, the department of state, the general post office, and those arising out of Indian affairs, and examine the same, and thereafter certify the balance, and transmit the accounts, with the vouchers and certificate, to the first comptroller for his decision thereon: *Provided*, That the President of the United States may assign to the second or third auditor the settlement of the accounts which are now confided to the additional accountant of the War Department.

Proviso; as to the accounts of the additional accountant.

(a) The comptroller of the treasury has a right to direct the marshal to whom he shall pay money received upon executions, and a payment according to such directions is good; and it seems he may avail himself of it upon the trial without having submitted it as a claim to the accounting officers of the treasury. United States *v.* Giles, 9 Cranch, 212; 3 Cond. Rep. 377.

No debtor to the United States can at the trial set off a claim for a debt due to him by the United States, unless such claim shall have been submitted to the accounting officers of the treasury, and by them rejected, except in cases provided for by the statute. *Ibid.*

The rules prescribed by the Treasury Department for the adjustment of claims against the government, will, if reasonable, be respected; but if these rules go to a complete denial of justice, the court, if it have jurisdiction of the subject, cannot disregard the rights of parties. United States *v.* Mann, 2 Brockenb. C. C. R. 96.

A transcript from the treasury which contains sums charged in gross as balances, is not evidence as to such balances. The United States *v.* Edwards, 1 M'Lean's C. C. R. 467.

By the act of 1817, ch. 38, § 5, the above act is made to take effect from its date.

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Further duties of the auditors.

Sec. 5. *And be it further enacted*, That it shall be the duty of the auditors, charged with the examination of the accounts of the War and Navy Departments, to keep all accounts of the receipts and expenditures of the public money in regard to those departments, and of all debts due to the United States on moneys advanced relative to those departments; to receive from the second comptroller the accounts which shall have been finally adjusted, and to preserve such accounts, with their vouchers and certificates, and to record all warrants drawn by the secretaries of those departments, the examination of the accounts of which has been assigned to them by the preceding section. And it shall be the duty of the said auditors to make such reports on the business assigned to them, as the Secretaries of the War and Navy Departments may deem necessary, and require, for the services of those departments.

Auditors to report to the Secretary of the Treasury.

Sec. 6. *And be it further enacted*, That the said auditors shall annually, on the first Monday in November, report to the Secretary of the Treasury the application of the money appropriated for the Military and Naval Departments, for the preceding year, which shall be laid before Congress by him, with the annual statement of the public expenditure.

The treasurer to disburse all moneys ordered for the use of the War and Navy Departments, &c.

Sec. 7. *And be it further enacted*, That the Treasurer of the United States shall disburse all such moneys as shall have been previously ordered for the use of the War and Navy Departments by warrants from the treasury, which disbursements shall be made pursuant to warrants drawn by the Secretary of the War and Navy Departments respectively, countersigned by the second comptroller, and registered by the auditors respectively.

Duty of the first comptroller.

Sec. 8. *And be it further enacted*, That it shall be the duty of the first comptroller to examine all accounts settled by the first and fifth auditors, and certify the balances arising thereon to the register; to countersign all warrants drawn by the Secretary of the Treasury, which shall be warranted by law; to report to the secretary the official forms to be issued in the different offices for collecting the public revenue, and the manner and form of keeping and stating the accounts of the several persons employed therein; he shall also superintend the preservation of the public accounts, subject to his revision, and provide for the regular payment of all moneys which may be collected.

Duty of the second comptroller.

Sec. 9. *And be it further enacted*, That it shall be the duty of the second comptroller to examine all accounts settled by the second, third, and fourth auditors, and certify the balances arising thereon to the secretary of the department in which the expenditure has been incurred; to countersign all warrants drawn by the Secretaries of the War and Navy Departments, which shall be warranted by law; to report to the said secretaries the official forms to be issued in the different offices for disbursing the public money in those departments, and the manner and form of keeping, and stating, the accounts of the persons employed therein; and it shall also be his duty to superintend the preservation of the public accounts subject to his revision.

First comptroller to superintend the recovery of all debts, &c.

Act of May 7, 1822, ch. 90.

Sec. 10. *And be it further enacted*, That it shall be the duty of the first comptroller to superintend the recovery of all debts to the United States; to direct suits and legal proceedings, and to take all such measures as may be authorized by the laws, to enforce prompt payment of all debts to the United States.

The provision contained in the second section of the act of March 3, 1797, ch. 20, extended, in regard to the accounts of the War and Navy Departments, &c.

Sec. 11. *And be it further enacted*, That the provision contained in the second section of the act, passed the third March, one thousand seven hundred and ninety-seven, entitled "An act to provide more effectually for the settlement of accounts between the United States and receivers of public money," which directs that in every case where suit has been, or shall be, instituted, a transcript from the books and proceedings of the treasury, certified by the register, shall be admitted as evidence, be extended, in regard to the accounts of the War and Navy

Departments, to the auditors respectively charged with the examination of those accounts, and that certificates, signed by them, shall be of the same effect as that directed to be signed by the register.

Act 1797, ch. 20.

Auditors empowered to administer oaths, &c.

Sec. 12. *And be it further enacted*, That the auditors of the public accounts shall be empowered to administer oaths or affirmations to witnesses in any case in which they may deem it necessary for the due examination of the accounts with which they shall be charged.

Secretary of the Treasury to cause all accounts of the expenditure of public money to be settled within the year, &c.

Sec. 13. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to cause all accounts of the expenditure of public money to be settled within the year, except where the distance of the places where such expenditure occurs may be such as to make further time necessary; and, in respect to expenditures at such places, the Secretary of the Treasury, with the assent of the President, shall establish fixed periods at which a settlement shall be required. And it shall be the duty of the first comptroller to lay before Congress annually, during the first week of their session, a list of such officers as shall have failed in that year to make the settlement required by law.

The comptroller to distinguish between balances, &c.

Sec. 14. *And be it further enacted*, That in the annual statement of all accounts on which balances appear to have been due more than three years, which the comptroller is now required by law to make, he shall hereafter distinguish those accounts, the balances appearing on which shall, in his opinion, be owing to difficulties of form, which he may think it equitable shall be removed by an act of Congress; and where the debtors, by whom such balances shall have been due more than three years, shall be insolvent, and have been reported to Congress for three successive years as insolvent, the comptroller shall not be required in such case to continue to include such balances in the statement above mentioned.

Salary of the second comptroller and auditors $3000.

Sec. 15. *And be it further enacted*, That the salary of the comptroller, appointed by virtue of this act, shall be three thousand dollars per annum, and that of the auditors, each, three thousand dollars per annum.

Letters, &c. to and from the second comptroller and auditors, free.

Sec. 16. *And be it further enacted*, That all letters and packages to and from the comptroller, and auditors, herein before mentioned, be conveyed free of postage, under the same regulations that are provided by law for other officers of government; and the Secretary of the Treasury is hereby authorized to assign the several sums appropriated for clerk hire in the offices of the accountant, additional accountant, superintendent general of military supplies, and accountant of the navy, to the officers hereby created, to which their respective duties shall be assigned.

Approved, March 3, 1817.

Statute II.

March 3, 1817.

[Obsolete.]

Chap. XLIX.—*An Act respecting the compensation of the collectors therein mentioned.*

Additional annual allowance to the collector of the customs at Edgartown.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the last day of March instant, there shall be allowed and paid, annually, in addition to the sum now allowed by law to the collector of the customs for Edgartown, in the state of Massachusetts, the sum of one hundred and fifty dollars; and to the collector of the customs for Plymouth, in the state of North Carolina, there shall also be paid annually the sum of one hundred and fifty dollars, in addition to the fees and other emoluments of office.

And to the collector of the customs, Plymouth.

Per centum allowance to the collectors of Middletown

Sec. 2. *And be it further enacted*, That, from and after the last day of March instant, there shall be allowed to the collector of the customs for Middletown, in Connecticut, and to the collector of the customs in Newburyport, in the state of Massachusetts, three per centum on all moneys