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BY THE UNITED STATES IN CONGRESS ASSEMBLED,

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ARCHIVES OF THE STATE OF MARYLAND

JUNE 3, 1784.

ON the report of a committee consisting of Mr. Spaight, Mr. Gerry, Mr. Lee, Mr. Beatty and Mr. Sherman, to whom was referred a report of a committee on a report of the superintendant of finance, dated the 5th of November 1783, in [illegible] to questions proposed by the commissioner for settling the accounts of the state of Pennsylvania with the United States: and also a report on the petition of James Smith, praying for a sum of money to be advanced to him on account:

Resolved, That all monies or articles supplied by the United States to any particular state, shall be charged to such state at their just value in specie, with an interest of six per cent. per annum, from the date of such supplies, until the final adjustment and payment of the account; but the former requisitions of Congress for supplies from the states, not being considered as their real quotas of the common expence, are not to be charged:

That all monies or continental bills of credit furnished by any particular state to the United States, to be re-issued, and all other articles supplied to, or charges made against the United States by any particular state, and allowed in the adjustment of its account, shall be credited to such state at the specie value, with an interest of six per cent. per annum from the date of such supplies, until the final settlement of the account.

That if bills of credit advanced to any state or person to be expended for the use of the United States, shall have depreciated before the same were so applied, the receiver shall not be charged with the depreciation, if satisfactory evidence be given to the commissioner by such receiver, that such bills had not been applied to any other use, and where appplied to the purpose designed, as soon as occasion required; otherwise such receiver will be chargeable with such bills at their value when received, or at such lesser value as the commissioner on consideration of all circumstances attending the case shall judge equitable.

That in cases where no written vouchers are or can be produced, and the commissioner shall receive satisfactory evidence that such vouchers have been destroyed or lost, or that from the circumstances of the case they have never been obtained, he may receive such other evidence as shall be satisfactory to him, and the best that the circumstances of the case will admit; and at his discretion may examine the claimant or claimants under oath, respecting any accounts exhibited to him for settlement, whether accompanied with written vouchers or not, when the other evidence is not sufficient to satisfy him as to the truth or justice of the charge; and in case he shall doubt the truth or justice of any charge, or the authenticity of any voucher, it shall be his duty to enquire into the matter by the best evidence that can be obtained, and to allow such claims only as shall be supported by satisfactory evidence.

That the specie value of supplies furnished, or services rendered by individuals on unliquidated accounts to the United States, before the 26th of August 1780, shall be ascertained so far as may be, by the rule prescribed by a resolution of Congress of that date: and in all cases wherein that rule cannot be applied, and no other is given by Congress, the just value in specie must be ascertained by the judgment of the commissioner; on the best evidence that can be had.

That the accounts for supplies be settled by the commissioner in the state where the same were furnished, except that in cases where the same person may have an account for supplies furnished in several states, the superintendant of finance may; if he shall think proper, order the whole account to be settled by one commissioner, or by the comptroller.

That it shall be the duty of the commissioner to attend in different counties or districts, when in his opinion it will save expence, and expedite the settlement of accounts, or when thereto requested by the legislature or the supreme executive of the state for which he is appointed.

That the several commissioners be instructed to proceed in the business of settling accounts with all possible dispatch.

That the commissioners make reasonable allowance for the use of stores and other buildings hired for the use of the United States, by persons having authority to contract for the same; but that rent be not allowed for buildings which being abandoned by the owners, were occupied by the troops of the United States.

That such compensation as the commissioner may think reasonable, be made for wood, forage or other property of individuals, taken by order of any proper officer, or applied to, or used for the benefit of the army of the United States, upon producing to him satisfactory evidence thereof, by the testimony of one or more disinterested witnesses.

That according to the laws and usages of nations, a state is not obliged to make compensation for damages done to its citizens by an enemy, or wantonly and unauthorized by its own troops; yet humanity requires that some relief should be granted to persons who by such losses are reduced to indigence and want, and as the circumstances of such sufferers are best known to the states to which they belong, it is the opinion of the committee, that it be referred to the several states, (at their own expence) to grant such relief to their citizens, who have been injured as aforesaid, as they may think requisite; and if it shall hereafter appear reasonable that the United States should make any allowance to any particular states who may be burthened much beyond others, that the allowance ought to be determined by Congress; but that no allowance be made by the commissioners for settling accounts, for any charges of that kind against the United States;

That the superintendant of finance be authorized to give such further instructions to the commissioners for facilitating the settlement of the accounts of individuals with the United States, and issuing certificates on interest for what may be found due to them, as may be necessary, and not repugnant to the resolutions of Congress.

That new certificates on interest shall be issued in exchange for those that may have heretofore been issued by any commissary or quartermaster general, or deputy commissary or deputy quartermater general, or other officer who had a right to give such certificates for supplies or services rendered to the United States, previous to, or in pursuance of the resolution of Congress of the 26th of August 1780, to the amount of such former certificates in specie; and specie certificates issued to any person in his own name for services or supplies which he has furnished for the United States, shall be received of him in payment of any demand which the United States have against him upon the settlement of his account.

That an interest of six per cent. per annum shall be allowed to all creditors of the United States for supplies furnished or services done, from the time that the payment became due.

That the superintendant of finance give order for the speedy settlement of the accounts of James Smith by the proper commissioner, and take order for payment of what may be found due to him, or such part thereof as the state of the finances will admit, without giving him any undue preference to other creditors.

That the commissioner for settling the marine accounts, be directed to proceed to Boston, to adjust those of the navy board, and all other marine accounts of the United States in the eastern department.

That the paymaster general in settling the old accounts of the line of the army be instructed to have recourse to the principles of the above resolutions, so far as they may apply.

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