

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.

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

The comptroller to distinguish between balances, &c.

Salary of the second comptroller and auditors \$3000.

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

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.

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.

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.

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.

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.

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

[Obsolete.]

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

And to the collector of the customs, Plymouth.

Per centum allowance to the collectors of Middletown

*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.

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

by them received on account of the duties upon importation and on tonnage. and Newburyport.

APPROVED, March 3, 1817.

STATUTE II.

CHAP. L.—*An Act to continue in force the second section of the act, entitled "An act supplementary to an act to regulate the duties on imports and tonnage."*

March 3, 1817.

[Obsolete.]  
Act of Jan. 14, 1817, ch. 3.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That on all foreign ships or vessels which shall be entered in the United States, after the thirtieth day of June next, from any foreign port or place, to and with which vessels of the United States are not [ordinarily] permitted to enter and trade, there shall be paid a duty [at] the rate of two dollars per ton, to be levied and collected in the same manner, and under the same regulations, as are prescribed by law in relation to the duties upon tonnage now in force.

Two dolls. per ton on foreign vessels from foreign ports with which vessels of the United States are not permitted to enter and trade.

APPROVED, March 3, 1817.

STATUTE II.

CHAP. LI.—*An Act supplementary to "An act to regulate the duties on imports and tonnage."*

March 3, 1817.

[Obsolete.]  
Act of July 20, 1790, ch. 30.  
Act of April 27, 1816, ch. 107.

*Be it enacted, by the Senate and House of Representatives of the United States of America, in Congress assembled,* That in all cases where an ad valorem duty shall be charged, it shall be calculated on the net cost of the article at the place whence imported, (exclusive of packages, commissions, charges of transportation, export duty, and all other charges,) with the usual addition, established by law, of twenty per cent. on all merchandise imported from places beyond the Cape of Good Hope, and of ten per cent. on articles imported from all other places.

Act of Jan. 14, 1817, ch. 3.  
Ad valorem duty to be on the net cost of the article whence imported.

APPROVED, March 3, 1817.

STATUTE II.

CHAP. LV.—*An Act for the relief of the widows and orphans of the officers, seamen, and marines, who were lost in the United States brig Epervier.*

March 3, 1817.

[Obsolete.]

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the widows, if any such there be, and, in case there be no widow, the child or children, if there be no child, then to the parents or parent, and if there be no parent, then to the brothers and sisters of the officers, seamen, and marines, who were in the service of the United States and lost in the brig Epervier, shall be entitled to, and receive, out of any money in the treasury not otherwise appropriated, a sum equal to six months' pay of their respective deceased relatives aforesaid, in addition to the pay due to the said deceased on the fourteenth day of July, one thousand eight hundred and fifteen, to which day the arrears of pay due the deceased shall be allowed and paid by the accounting officers of the Navy Department.

The widows and orphans of officers and men lost in the Epervier, to receive six months' pay additional, &c.,

APPROVED, March 3, 1817.

STATUTE II.

CHAP. LVI.—*An Act authorizing the Secretary of the Treasury to remit the duties therein mentioned.*

March 3, 1817.

[Obsolete.]

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That if any person to whom a license shall have been granted before the first day of July, in the year of our Lord one thousand eight hundred and sixteen, for a term ex-

The Secretary of the Treasury authorized to remit proportion of duties