Election of Sheriffs, Coroners, and Constables and their several duties, approved 20 Decr 1837 says "It shall be the duty of the Sheriffs to supply all Prisoners confined in the Jails of their respective counties who are unable to supply themselves, with sufficient wholesome food, drink & bedding, and when necessary with fire; which shall be at the expense of the Republic; and the certificate of the Court having Cognisance of the offence with which the Prisoner is charged shall be a sufficient voucher for the Auditor of Public accounts to audit the same and to issue a Warrant therefore". That is, it is a sufficient voucher to authorise the accounts to be examined, to be investigated and to issue a warrant for whatever amount may be found to be "just and true in all its parts and in conformity with the existing laws" and no more. By the above law requiring the Sheriffs to supply all Prisoners in Jail with food the Government is liable for the expense only in cases where the Prisoner is unable to pay, which fact is not set forth in the annexed accounts; and Two Dollars per day is the most that has been allowed within the last year for board of Prisoners in any County in the Republic.

Musgrove Evans
Z Auditor