

TREASURY DEPARTMENT, }
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Secretary.

PERMANENT AND INDEFINITE APPROPRIATIONS.

L E T T E R

FROM

THE SECRETARY OF THE TREASURY,

CONCERNING

House bill 3823 to repeal laws relating to permanent and indefinite appropriations.

MARCH 14, 1890.—Referred to the Committee on Appropriations.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., March 10, 1890.

SIR: I have the honor to acknowledge the receipt of a communication from the clerk of the House Committee on Appropriations inclosing copy of H. R. 3823, "To repeal certain laws relating to permanent and indefinite appropriations," and asking that the committee be informed as to the advisability of its passage into a law; and also to furnish statements by titles as to what laws making permanent and indefinite appropriations will be repealed by the bill, and those which will not be repealed under its exceptions, together with statements of expenditures from appropriations proposed to be repealed, of expenditures from appropriations excepted, of expenditures under excepted Indian appropriations, and the total expenditures under permanent and indefinite appropriations, all for the fiscal years 1888 and 1889.

In reply thereto I transmit herewith the reports of the several accounting officers upon the bill and the statements of expenditures called for. The question whether the permanent and indefinite appropriations now upon the statutes should be repealed for the most part, and annual appropriations substituted therefor, is one involving careful consideration of the laws under which such appropriations were provided, and the application thereof to the business of the Government. Such examination as has already been made elicits the fact that a large portion of the indefinite appropriations should stand without repeal on the principle of economy and dispatch in the work of the Government as now performed, as well as in equity to claimants to relieve them of the hardships of awaiting annual appropriations by Congress in many instances of moneys belonging to them, but covered into the Treasury of the United States as miscellaneous receipts, which should be paid on

demand. Moreover a law of general character repealing these appropriations, and naming the exceptions, is inadvisable. Any such law should name specifically the appropriations to be repealed.

In respect to the clause in H. R. 3823 placing the limit of two years upon all appropriations made by Congress as the period in which the expenditures thereunder should be made and the appropriations closed, I would state that the present law allowing balances of appropriations for any particular year to stand for two years furnishes no more time than is necessary to close the accounts under many of the current annual appropriations, and, therefore, no change is recommended.

Respectfully yours,

W. WINDOM,
Secretary.

Hon. J. G. CANNON,
*Chairman Committee on Appropriations,
House of Representatives.*

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., February 26, 1890.

SIR: At your suggestion I have examined House bill No. 3823, introduced by Mr. Cannon, of Illinois, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," and in regard to the advisability of the passage of said bill I have the honor to state as follows:

The question of the expediency of the repeal of certain "permanent annual appropriations" provided for in section 3689 of the Revised Statutes of 1878, and other provisions found in other portions of the acts of Congress, is one so wholly within the discretion of Congress that I hesitate to express an opinion about the matter. I may be permitted to suggest, however, that the bill is so indefinitely drawn that if it should pass in its present form, the question of what laws are repealed by it and what are not would be so uncertain that the courts would have to determine the matter before the accounting officers could act with safety in their interpretation.

The reference to the laws to be repealed is neither by title nor date, and the subject matter is stated so briefly as to be misleading and uncertain. These seeming defects, however, if they should prove to be real, would be amended during the progress of the bill, and when finally passed would wholly disappear, I doubt not.

The real question then, is, as to the expediency of the repeal of the several laws proposed. The proposition is:

That all laws heretofore made for the appropriation of moneys from the general Treasury for permanent specific, and permanent indefinite objects (except certain appropriations named), be, and the same are hereby, repealed, to take effect from June 30, 1891.

I have discussed the subject with the leading accountants of this bureau, and the general expression is against the advisability of the measure.

Generally speaking, the proposition to substitute specific or annual appropriations for those of a permanent or indefinite character meets my approval. The several States of the Union are drifting in that direction. The opinion generally prevails that it is the safer practice, and is not as open to fraudulent and irregular practices as permanent

and indefinite appropriations. This notion no doubt gains strength from the fact that the system of accounting in the States is not as perfect as the system adopted by the General Government. The latter system is so perfect that the reasons urged in the several States almost cease when applied to the accounts of the General Government. Much could be said in favor of the present system. It saves a vast amount of work both for Congress and the several Departments. If annual and specific appropriations should be substituted for those proposed to be repealed, the estimates for them must be made in detail to Congress at each session, which, in many cases, may be much too small to meet the just demands against the United States. In such cases those who come first would be first paid, while others who had claims equally meritorious would have to wait an indefinite length of time for money justly due them.

It should be remembered that, in proportion to the difficulty to collect and realize the amounts due them, creditors tend to increase the amounts of their accounts. "Spot cash" is no better for the business man than it is for the United States in the transaction of business. It creates a wholesome credit and enables parties to do business on the smallest possible margin. If the United States owes a dollar it should be ready to pay it on demand.

This bill proposes to repeal over a hundred permanent indefinite (in amount) appropriations, and its passage would affect over a hundred and twenty more. The propriety of the measure seems to be very questionable. Space will not allow the mention of these several measures. Schedules of all of these acts are called for, and doubtless will be forwarded with your reply to the communication under consideration, which will enable the committee at a glance to determine the proper action in the premises.

Among other measures proposed to be repealed, I notice "fees of supervisors of elections." This measure, in my judgment, should not be repealed. While it is not political in its character, in point of fact, it is not unfrequently so regarded. There are times when an annual appropriation for this purpose might not pass. The supervisors are appointed from the different political parties of the country, and it is their duty to carefully scrutinize elections at which members of Congress and Delegates from the Territories are elected; and this measure insures, as far as may be, a free ballot and a fair count. There might be times when political excitement would run so high that an annual appropriation for the pay of these officers would not pass. Such measures should be out of the reach of temporary party advantage, in my judgment.

Why should the expense of the "coinage of the standard silver dollar," for which a permanent appropriation is provided, be subject to the uncertainty of an annual appropriation?

The expense of "collecting the revenue from customs," it seems to me, can be safely left where it is. So with the "salaries of retired judges;" "refunding moneys erroneously received and covered into the Treasury;" "proceeds of goods siezed and sold in error;" "refunding penalties or charges erroneously exacted;" "refunding taxes illegally collected;" "deposits by individuals for surveying public lands;" "salaries and expenses, reports of the Supreme Court;" "extra pay to officers and men who served in the Mexican war;" repayment for lands erroneously sold;" "constructing jetties and other works at the South Pass, Mississippi River;" and the like, could all, in my opinion, be left where they are.

I invite particular attention to the schedule of acts proposed to be repealed and which will be affected by the bill, with the disbursements made under them for the fiscal years 1888 and 1889. They furnish all the information there is on the subject. I also invite attention to the report of the late Secretary Manning, made February 23, 1886, to the first session of the Forty-ninth Congress (Mis. Doc. No. 128), and what was said by the Treasury officials at that time on the propriety of the passage of this same bill, or a bill of like tenor; also to the report of the acting Secretary of the Treasury and the Treasury officials, made April 19, 1888, to the Fiftieth Congress (Mis. Doc. No. 389), on the same subject.

It will be found that the current of opinion among accounting officials is decidedly against the passage of the bill.

I have the honor to be, very respectfully,

A. C. MATTHEWS,
Comptroller

Hon. WM. WINDOM,
Secretary of the Treasury.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D C., January 29, 1890

SIR: In compliance with the indorsement of the Acting Secretary dated January 14, 1890, referring to the Second Comptroller for views the inclosed letter of the clerk of Committee on Appropriations, House of Representatives, dated January 10, 1890, with copy of bill accompanying (H. R. 3823), I beg leave to say that I have caused such bill to be referred to the respective chiefs of divisions in this office, with a request that they report to me the provisions of existing laws which would be repealed thereby and the manner in which it would affect the examination and payment of claims and accounts of which this office has jurisdiction.

Annexed hereto are the several reports of these chiefs of divisions, which I have carefully examined, and which, in my judgment, very fully and clearly set forth the results which the passage of the proposed bill would accomplish.

Very respectfully,

B. F. GILKESON,
Comptroller

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
ARMY BACK PAY AND BOUNTY DIVISION,
Washington, D. C., January 25, 1890.

SIR: Assuming that the words "bounties and allowances" in the twentieth line in the bill (H. R. 3823, Fifty-first Congress, first session) relate only to matters under the customs-revenue laws, it will repeal the appropriation provision of the following acts:

Act of February 19, 1879 (20 Stat., 316), entitled "An act for the payment to the officers and soldiers of the Mexican War of the three months' extra pay provided for by the act of July 19, 1848."

Act of June 16, 1880 (21 Stat., 283), entitled "An act for the relief of the Fifteenth and Sixteenth Missouri Cavalry Volunteers."

Act of July 3, 1884 (23 Stat., 66), entitled "An act to extend the benefits of section 4 of an act entitled 'An act making appropriations for the support of the Army for the year ending June 30, 1866, approved March 3, 1865.'"

There are no laws of this class pertaining to the work of this division in which the appropriations are affected by the exceptions in the bill.

Its passage will place all claims considered in this division, relating to service rendered prior to July 1, 1887, upon the same footing, and require a report to Congress after settlement, and subsequent appropriation, before payment can be made.

Under section 5, act of June 20, 1874 (18 Stat. 110), appropriations for the support of the Army are available for two years after the end of the fiscal year for which they are made.

The second section of the bill limits the availability of all appropriations to two years, thus shortening the limitation prescribed by the act of 1874 one year, which is objectionable in that it gives only one year, in some cases, for the discovery of heirs, filing and proof of claims, and the settlement of accounts in cases of deceased officers and soldiers of the Army.

Very respectfully,

C. PEBBLES
Chief of Division.

Hon. B. F. GILKESON,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 21, 1890.

SIR: If the inclosed bill (H. R. 3823, Fifty-first Congress, first session), entitled, "An bill to repeal certain laws relating to permanent and indefinite appropriations," becomes a law, it will repeal the appropriations of the following acts, viz:

Sections 2 and 3, act of July 4, 1864 (13 Stat., 390, sec. 3689, p. 727, Rev. Stat.), entitled, "An act for the relief of seamen and others borne on the books of vessels wrecked or lost in the naval service." All claims arising under this act which are more than two years old are now reported to Congress for appropriation under existing laws.

Section 16, act June 30, 1864 (13 Stat., 311, sec. 3689, p. 728, Rev. Stat.), entitled, "An act to regulate prize proceedings and the distribution of prize money, and for other purposes." The repeal of this act will require the reporting to Congress, for appropriation, all claims for prize money, and will work a great hardship to the claimants, who are poor, and the amount due each is quite small. I recommend that the law relating to prize money remain as at present.

Act June 14, 1878 (20 Stat., 122), for deficiencies in the appropriations for the naval service which have been favorably reported upon unanimously by the committee on the expenditures in the Navy Department.

Act June 20, 1878 (20 Stat., 242), entitled "An act to authorize the sale of small-arms now in use in the naval service."

Act February 19, 1879 (20 Stat., 216), entitled "An act for the payment to officers, petty officers, seamen, and marines of the U. S. Navy, for services during the Mexican war, of three months' extra pay."

Act February 24, 1879 (20 Stat., 284), entitled "An act making appropriations for the naval service for the year ending June thirtieth, eighteen hundred and eighty," under the Bureau of Provisions and Clothing, "for the purchase of small stores and clothing for the Navy."

Act of March 3, 1881 (21 Stat., 642), entitled "An act for the relief of several persons impressed into the United States naval service."

Act February 22, 1883 (23 Stat., 421), entitled "An act in relation to the Japanese indemnity fund."

Act July 7, 1884 (22 Stat., 244), entitled "An act making appropriations to supply deficiencies in the appropriations, etc., to enable the Secretary of the Navy to pay to the officers and crews of the United States naval vessels under the command of Flag Officer D. G. Farragut * * * for destruction of enemy's vessels near New Orleans in April, 1862."

Act August 3, 1886 (24 Stat., pp. 215, 216), entitled "An act to increase the naval establishment."

Act January 3, 1887 (24 Stat., 882), entitled "An act for the relief of the survivors of the exploring steamer *Jeannette*, and the widows and children of those who perished in the retreat from the wreck of that vessel in the Arctic Seas."

Respectfully submitted,

GEO. H. FRENCH,
Chief of Navy Division.

Hon. B. F. GILKESON,
Second Comptroller,

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
LAW AND MISCELLANEOUS DIVISION,
Washington, D. C., January 21, 1890.

SIR: I have the honor to acknowledge the receipt of a communication dated January 10, 1890, from the Committee on Appropriations of the House of Representatives to the Hon. William Windom, Secretary of the Treasury, inclosing a copy of House bill No. 3823, introduced into the House by the Hon. Joseph G. Cannon, January 6, 1890, to repeal certain laws relating to permanent and indefinite appropriations, with the request that I report how the contemplated legislation would affect the payment of claims adjusted and settled in this division.

The business of this division is to adjust and settle miscellaneous claims—claims of all sorts—which are payable out of various funds and appropriations. The class or classes of cases that may be passed by this division are not fixed by any rule, except that when a claim does not properly belong to some other division, no matter what its character is, it is referred to this division for settlement. It is therefore difficult to say just how the contemplated legislation may affect the payment of claims that may be adjusted in this division.

The appropriations, usually involved in the claims and accounts adjusted in the miscellaneous division are as follows:

- (1) Barracks and quartermasters.
- (2) Claims of officers and men of the Army for the destruction of private property.
- (3) Commutation of rations to prisoners of war in rebel States and to soldiers on furlough.
- (4) Claims for quartermaster's stores.
- (5) Commissary supplies.
- (6) Horses for cavalry and artillery.
- (7) Horses and other property lost in the military service.
- (8) Head-stones for graves of soldiers.
- (9) Incidental expenses of Quartermaster's Department.
- (10) Observation and report of storms.
- (11) Pay, transportation, service, and supplies, of the Oregon and Washington Volunteers in 1855 and 1856.
- (12) Regular supplies of Quartermaster's Department.
- (13) Shooting galleries and ranges.
- (14) Subsistence of the Army.
- (15) Signal Service transportation.
- (16) Twenty per cent. additional compensation.
- (17) Transportation of the Army and its supplies.
- (18) Transportation of the Army and its supplies over the Pacific and other aided railroads.

I believe that the second one of the appropriations mentioned above—"claims of officers and men of the Army for destruction of private property" is the only one that will be affected by the proposed legislation. As provision can be made in the general appropriation bills for that class of claims, I can now see no good reason why the bill under consideration should not become a law, so far as the business of this division is concerned.

Very respectfully submitted.

FRANK SWIGART,
Chief of Law and Miscellaneous Division.

Hon. B. F. GILKESON,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 22, 1890.

SIR: Complying with your request for a report upon the provisions of House bill No. 3823, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have to say that the passage of the bill in its present shape would seriously embarrass and cripple the efficiency of the Indian service.

The only class of Indian funds excepted from the provisions of the bill are "Indian trust funds," deposited as provided by act entitled "An act to authorize the Secretary of the Interior to deposit certain funds in the United States Treasury in lieu of investment," approved April 1, 1880. The funds so deposited are not, as a rule, disbursed, but the interest accruing thereon and appropriated semi-annually is subject to draft and the bill should be amended by inserting in line 27, after the word "eighty," the words "including interest on said trust funds."

A large number of appropriations are made annually by Congress to carry out certain treaty stipulations with Indian tribes, and such appropriations have always been held to be permanent in their nature. Under the provisions of the bill fixing a

time limit for the expenditure of the funds so appropriated, they would necessarily have to be expended when the necessities of the service might not require it, or at the expiration of two years be covered into the surplus fund. Where treaties provide for annual payment of a definite sum of money for the use or benefit of any Indian tribe it may be seriously questioned whether Congress has the right to carry any unexpended balances to the surplus fund or in any other way dispose of such funds without the consent of the tribes entitled to them.

Attention is particularly invited to section 2 of the proposed law providing, "That all appropriations hereafter to be made shall remain available for two years, * * * at the expiration of which period all appropriations or balances of appropriations which shall have been upon the books of the Treasury for said period of two years, shall be carried to the surplus fund; and, with the exception of appropriations for the public debt, the limitations herein placed upon expenditures shall apply to all appropriations now upon the books of the Treasury."

In order that there may be no possibility of carrying to the surplus fund moneys which unquestionably belong to the Indians and to which the United States has no right whatever, I would suggest that section 2 be amended by inserting in line 8, after the word "debt," the words "and for fulfilling treaty stipulations and agreements with Indian tribes."

Respectfully submitted.

W. M. HENRY,
Chief of Indian Division.

Hon. B. F. GILKESON,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
QUARTERMASTER'S DIVISION,
January 20, 1890.

SIR: In response to your request for a report as to the advisability of the passage into a law of House bill 3823, Fifty-first Congress, first session, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have to say that the appropriations which would be principally affected by the passage of this bill, so far as the accounts revised in this division are concerned, are those which provide for the improvement of rivers and harbors. Owing to the peculiar conditions under which the work connected with such improvements must be prosecuted, it has heretofore been the policy of Congress not to restrict appropriations for this purpose to any specific fiscal year, but to make them either "permanent specific" or "permanent indefinite," that is, without limit as to time, and designating particularly the amounts and the objects in detail, or without limit as to time, and without naming the exact amounts.

A change in this regard might seriously embarrass the Corps of Engineers in the discharge of their duties, and operate disadvantageously to the Government, for it is obvious that in the construction, preservation, and repair of public works on rivers and harbors much depends upon contingencies, such as the condition of the water and weather from time to time, and it is possible that the greater part of a fiscal year may elapse, in some instances, before the conditions are favorable for the prosecution of work, and thus render the appropriation unavailable at a time when it could be used to most advantage.

In view of this fact, I do not recommend any change in the existing laws relating to the improvement of rivers and harbors.

Very respectfully,

E. J. NORTON,
Chief of Quartermaster's Division.

Hon. B. F. GILKESON,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 23, 1890.

SIR: Referring to bill numbered 3823, introduced in the House of Representatives by Mr. Cannon, January 6, 1890, and entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have the honor to state that the following-named act, applicable to accounts settled in this division, would be repealed in the event of said bill becoming a law, viz:

The act entitled, "An act making appropriations for the payment of the arrears

of pensions granted by act of Congress, approved January 25, 1879, and for other purposes," approved, March 3, 1879. (U. S. Statutes, vol. 20, page 469.)

I am unable to discover any advantage in the passage of a law which in its operation would disturb the provisions of the above-mentioned act.

Very respectfully,

BENJ. S. PIKE,
Chief of Pension Division.

Hon. B. F. GILKESON,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 22, 1890.

SIR: Referring to House bill No. 3823, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have to report that its passage into a law, in its present form, would in no manner affect the examination and payment of such claims and accounts as are adjusted in this division—the Army Paymasters'.

The only permanent appropriations with which this division is concerned are those providing for the support of the Soldiers' Home. These are included within the exceptions mentioned in the said bill (H. R. No. 3823), and would not, therefore, be affected by the general repealing clause in the bill.

I am, sir, very respectfully, your obedient servant,

T. O. W. ROBERTS.

Hon. B. F. GILKESON,
Second Comptroller.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., January 29, 1890.

SIR: In answer to your reference to me of bill "H. R. 3823, to repeal certain laws relating to permanent and indefinite appropriations," for my views thereon, I have the honor to say that similar bills have been reported on by letters from this office dated February 9, 1886, and February 24, 1888, and published in Mis. Doc. No. 128, Forty-ninth Congress, first session, H. R., and Mis. Doc. No. 389, Fiftieth Congress, first session, H. R., respectively.

The terms "permanent and indefinite appropriations" should be clearly defined in the bill. As they are now used in the Department, they would seem to include all appropriations for buildings, especially as the words "permanent specific and permanent indefinite" are used in the body of the bill. If this be so, the appropriations in existence for the following purposes, accounts under which are settled in this office—viz: Construction of new revenue cutters; construction of new life-saving stations; construction of new refuge station, Point Barrow; construction of new light-houses, beacons, and signals; construction of new tenders for light-house service—will, if this act become a law, be extinguished, and placed under the limitations of the proviso to section 1 of the bill, and, as in many cases, especially in that of light-houses in difficult and inaccessible places, the work could not be carried to completion within the time specified in the proviso, and as in some cases contracts have been made on the faith of existing appropriations, it is thought that the passage of the bill, in these cases, would tend to delay and confusion without the accomplishment of any saving.

As Congress has, by new legislation from year to year, added to the number of appropriations sought to be repealed by the enactment of the bill, it would require a long and exhaustive scrutiny of all legislation under which money is paid out of the Treasury under other than annual appropriations and those excepted in the bill to determine the extent of its action,

It sometimes happens that appropriation bills are not passed until after the year has begun for which the appropriation is provided. In such case, should the collection of the revenue from customs, the supervision of immigration, and of the shipping of seamen cease, or could they be continued as of necessity on credit, without law for payment until the appropriation bills passed?

While favoring, so far as possible, annual appropriations, I would suggest the necessity of a careful inquiry into each permanent and specific appropriation repealed by the bill, to the end that the laws relating thereto may be so modified as to insure that the repeal will work neither disaster, delay, nor confusion.

Attention is called to the following list of appropriations repealed by this bill, accounts for expenditures under them being settled in whole or in part in this office, and the remarks thereon:

INCLUDED IN THE REVISED STATUTES.

- (1) Refunding money erroneously received and covered.
This appropriation only authorizes the return of money received through error. The cases are few, but it is not possible to make any estimate in regard to it, and it seems a wise provision for the correction of unavoidable errors.
- (2) Duties on goods destroyed by casualty.
As Congress has authorized the return of duties on goods destroyed by casualty while in the charge of its officers, it only seems proper that this appropriation should stand. There are few cases falling under it, and no estimate of expenditure can be made.
- (3) Marine Hospital, proceeds of sale.
This allows proceeds of hospital property sold to be applied to hospital purposes. If Congress desires to change this, the repeal of the law allowing it (3816 and 4806, R. S.), would better accomplish the object.
- (4) Refunding proceeds of goods seized and sold.
It would be unfair to compel claimants under this head to seek a special appropriation to right a wrong.
- (5) Refunding duties, act of July 14, 1870, and joint resolution of January 30, 1871.
- (6) Refunding duty on tea and coffee.
- (7) Drawback on certain articles imported into Chicago.
- (8) Refunding discriminating duties.
Conditions that led to the enactment of these appropriations, Nos. 5, 6, 7, and 8, no longer exist. It is thought that no further claim can arise under them, and they are practically obsolete.
- (9) To prevent smuggling, etc.
The expenditures under this head are practically provided for by other appropriations.
- (10) Building and purchase of revenue-cutters.
This is under the law allowing the proceeds of old revenue-cutters sold to be applied to the purchase or building of new ones (section 2748, R. S.). If Congress desires this change, the repeal or modification of the section mentioned will better effect the object sought.
- (11) Expenses of collecting the revenue from customs.
(See remarks on this appropriation in letter of Commissioner of Customs of February 9, 1886.)

APPROPRIATIONS CREATED SINCE THE PASSAGE OF THE REVISED STATUTES.

- (12) Detection and prevention of frauds on customs revenue.
This is a sum set aside from the appropriation for expenses of collecting the revenue from customs, and must be considered in the action taken on the last-named appropriation.
- (13) Expenses of regulating emigration.
This fund arises under a law imposing a tax on immigrants, and the repeal of this appropriation will require a modification of that law so far as it relates to payment of expenses under it.
- (14) Salaries, shipping service.
The amounts paid under this appropriation are contingent on the services performed. If closely estimated in an annual form in years of shipping activity there would probably be a deficiency.

- (15) Refunding penalties erroneously exacted.

This was made to reach cases not covered by the laws in force when it was made. There are few cases under it, and, except for the injustice of compelling claimants to wait, they could be presented yearly as deficiencies.

- (16) Extra pay to officers and men who served in the Mexican war (Revenue Marine).

The repeal of this appropriation will make it impossible to pay what Congress has promised to these men. Most of the cases belonging to this office have been settled, and if so desired the few that remain could be presented as they arise specially for appropriation.

- (17) Rebuilding and improvement of life-saving stations. Proceeds of sales applied to this purpose.

Same remarks as Nos. 3 and 10.

- (18) Services to American vessels.

Congress having abolished certain fees on vessels, which fees formed part of the compensation of certain customs officers, and still requiring the labor to be performed, provided for the payment of a sum equal to these fees from the Treasury. Should this appropriation be repealed, some change in the manner of paying these officers should be provided.

Very respectfully,

SAML. V. HOLLIDAY,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, D. C., February 8, 1890.

SIR: I have the honor to return herewith House Bill No 3823, with the following statement of suggestions:

The bill proposes, with certain named exceptions, to repeal all permanent specific and permanent indefinite appropriations.

From the fact that the named exceptions are all included in sections 3687 to 3689, a doubt arises whether the proponents of this bill, which has been introduced several times, understood the repealing clause to apply to any appropriations save those included in said sections. These sections, however, include but a small part of the appropriations which would be repealed by these bills.

Some of the appropriations named in section 3689 have been already repealed, or have become obsolete, such as for the "expenses of the national loan," "salaries and expenses of the Southern Claims Commission," "salaries justices, etc., Supreme Court," which provided for the payment of the reporter of said court; "refunding customs duties under acts of 1870 and 1871," "refunding duties on tea and coffee," "drawback on certain articles imported into the district of Chicago," "distributive shares, etc.," and "refunding certain discriminating duties."

The appropriations affected by the proposed legislation which concern the accounts audited in this office are:

Expense of collecting the revenue for customs.
Detection and prevention of frauds on the customs revenue.
Refunding penalties and charges erroneously exacted.
Refunding to national banking associations excess of duty.
Refunding moneys erroneously received and covered.
Refunding proceeds of goods seized and sold.
Expenses of regulating immigration.
Salaries, shipping service.
Contingent expenses, national currency re-imbursable.
Building or purchase of vessels for revenue service.
Salaries and contingent expenses, steam-boat inspection service.

Salaries and expenses, special inspectors of foreign steam-ships.
 Refunding duties on goods destroyed (customs).
 Extra pay to officers and men who served in the Mexican war (revenue marine).
 Rebuilding and improving life-saving station (proceeds of sale).
 Coinage standard silver dollar.
 Parting and refining bullion.
 Returning proceeds of captured and abandoned property.
 Maryland Institution for Instruction of Blind.
 Protection and improvement of Hot Springs.
 Fees of supervisors of elections,
 Salary and expenses, reporter of Supreme Court.
 Outstanding liabilities.
 Sinking fund, Pacific Railroads.

While some of the above enumerated appropriations might, perhaps, be changed to annual appropriations without detriment, I would deem it very unadvisable to repeal them all. In any case, the appropriations to be repealed should be enumerated, and not those to be excepted. The bill admits that some appropriations should remain permanent and indefinite, and the same reasons which apply to some of the accepted appropriations would seem to apply to others in the above list. For instance, if the appropriation for repayment of duties or other moneys paid in excess is to remain, so also should the like appropriations for "refunding penalties and charges erroneously exacted" and "refunding to national banking associations excess of duty."

The appropriation for "expense of collecting the revenue from customs" is made up of a permanent annual appropriation, and in addition comprises sums received from fines, fees, storage, and services of officers. As most of the collectors receive a portion of their compensation from fees and storage, I think it would be unadvisable to repeal this appropriation until such time as each collector of customs shall be paid a fixed salary.

It seems to be impracticable to make estimates for some of these appropriations; they are seldom used, or the amounts required are very small or vary much in different years.

Out of the appropriations for "refunding moneys erroneously received and covered" there was only an average annual payment of about \$200 from 1883 to 1887, as shown by the Secretary's former reports on this bill and only one item paid in the said five years from the appropriation for "refunding proceeds of goods seized and sold," amounting to about \$250.

The appropriation for "outstanding liabilities" was made to facilitate the settlement of the accounts of the Treasurer of the United States, by carrying the amounts of drafts and checks over three years' old from his account to the personal credit of the payees. The number and amount of such drafts to be presented in any year is hardly a subject for an estimate, and when presented payments should be promptly made.

The above suggestions are entirely in regard to permanent annual and permanent indefinite appropriations.

In case of permanent special appropriations, where the amount to be paid, the purpose for which payment is to be made, and the party or parties to whom payments are to be made are definitely fixed by the appropriation act, no change should be made. Such appropriations cover the great number of acts for the relief of individuals and other similar cases where Congress has audited the claim and not only fixed the amount due but the individual to whom payment is to be made.

Such appropriations also include public buildings, monuments, light-houses, life-saving stations, such appropriations as that for "Alaska

boundary survey," "refuge stations at Point Barrow," and "establishment of new life-saving stations," where an appropriation of a fixed amount is available until exhausted. By act of June 23, 1874, Congress provided specially that the appropriations for public buildings should remain available until the completion of the work for which the appropriation was made. In conclusion, I would recommend that permanent special appropriations should always, as now, be available, and that when Congress sees fit to convert permanent indefinite appropriations into annual appropriations the indefinite appropriations to be repealed should be enumerated rather than the exceptions.

Very respectfully,

GEO. P. FISHER,
First Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, D. C., January 15, 1890.

SIR: House bill No. 3823, Fifty-first Congress, first session, "to repeal certain laws relating to permanent and indefinite appropriations," referred to me for an expression of my views, is respectfully returned with the following remarks:

The bill provides that all laws heretofore made for the appropriation of moneys from the general Treasury for permanent specific and permanent indefinite objects shall, with certain exceptions, be repealed after June 30, 1891, and that annual estimates shall be submitted to Congress of amounts required for expenditure under appropriations affected by the bill. As it would appear that the proposed repeal is intended to apply not to the laws themselves, but only to such parts of the laws as make permanent and indefinite appropriations, I suggest a modification in the phraseology of section 1 of the bill, so that its true intent shall be unmistakable. I also submit the following amendments:

(1) In line 23, after the word "Home," insert the words "including interest on the permanent fund of said Home." See section 8, act of March 3, 1883 (22 Stat., 565.)

(2) In line 27, after the word "eighty," insert the words "including interest on said trust funds." This amendment is suggested by the fact that, as a rule, Indian trust funds are not disbursed, only the interest on the said funds appropriated semi-annually being subject to draft.

(3) In section 2, line 8, after the word "debt," insert the words "and for fulfilling treaty stipulations and agreements with Indian tribes." The appropriations made annually by Congress to carry out certain treaty stipulations with Indian tribes have always been held to be permanent in their nature. If a limitation as to time be placed upon the expenditure of such appropriations as are embraced in the Digest of Appropriations for 1890, pages 201 to 206, under the caption of "Fulfilling treaties," moneys that unquestionably belong to the Indians might be carried to the surplus fund.

With these modifications the bill commends itself to the approval of this office.

Respectfully, yours,

J. N. PATTERSON,
Auditor.

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., January 24, 1890.

SIR: I have the honor to return House bill No. 3823, first session, Fifty-first Congress, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," which you referred for my views.

I inclose a list of the appropriations for permanent specific and permanent indefinite objects, now open on the books of this office, and which would be affected by the repeal proposed by the bill.

I suggest the inadvisability of repeal in a few cases, viz:

(1) Act July 27, 1868, providing for payment of the reward for the capture of Jefferson Davis. The small balance remaining represents the shares of five persons specially designated in said act. Within three months one party has been paid, and at any moment claims for unpaid shares may be filed. In my judgment, the fund should remain, at least until the lapse of time shall put it beyond reasonable possibility that the soldiers, or their heirs, will ever appear. No inconvenience can result from the appropriation remaining on the books.

(2) Act May 13, 1879, appropriating all moneys to become due to James B. Eads, etc. This act was specially designed for the protection of the *Government*, inasmuch as Mr. Eads was entitled to demand payment in *United States bonds* in the event that any installment should fall due him when no appropriation for cash payment should exist. Also, as the Government has bound itself to make quarterly and semi-annual payments, continuing for nearly ten years in the future, there should be authority for the immediate payment as the amounts fall due.

(3) Act January 28, 1889, for relief of Richard Trabue and others. In one of these cases the amount remains unpaid, as no one has, as yet, taken out letters testamentary. The balance should remain available.

(4) Miscellaneous claims audited by Third Auditor, under section 4, act June 14, 1878. Almost the entire balance (\$2,269.75) of the amount appropriated under this head by deficiency act March 3, 1879, should be paid either to individuals or to the United States for application upon a judgment; and until the question of disposition shall be finally settled the balance should stand.

(5) Claims of officers and men of the Army for destruction of private property, act March 3, 1885. Nearly all the claims for losses prior to the law have been settled. Future losses will be few and scattered, and, in the nature of the case, an advance estimate of the aggregate likely to be involved in the losses in any fiscal year is not possible.

(6) Relief of the families of the men who perished in the U. S. dredge boat, *McAllister*, act June 20, 1878. In a few of the cases it could not be discovered whether the decedents left widow, child, or parent. No inconvenience can result if the appropriation be allowed to stand until elapse of time shall put it beyond reasonable possibility that occasion to use it may arise.

RIVER AND HARBOR APPROPRIATIONS.

Works of this character have no necessary relation to fiscal years; and it may be that there is special economy and convenience in an appropriation of the estimated cost of a work, to be expended as rapidly as the work can progress, without embarrassing restraints arising from divisions of the funds by fiscal years.

I think this Department should offer no opinion on this point, as the War Department is much better qualified to speak in the matter.

Many balances now remain of appropriations made for specific purposes, such as the construction of particular buildings, bridges, cemeteries etc. Probably in many of these cases the work has been fully accomplished, and the balance represents merely a surplus beyond what was needed. This office has, however, no means of determining the particular cases in which the appropriation is no longer needed. The War Department can furnish that information.

Very respectfully,

W. H. HART,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

SCHEDULE.

- Awards for quartermaster stores and commissary supplies taken by the Army in Tennessee. Act March 3, 1881.
- An act to provide for the apprehension of Jefferson Davis. Act July 27, 1868. (See No. 1 above.)
- Army depot building, St. Paul, Minn. No year.
- Arrears of Army pensions.
- New academic building, Military Academy. Act February 12, 1889.
- Buildings for military quarters at Fort Apache, Ariz. No year.
- Burial of indigent soldiers.
- Academic building, Military Academy.
- Constructing jetties and other works at South Pass, Mississippi River, act of May 13, 1879. (See No. 2, above).
- Carson City Cemetery, Nev. No year.
- Cemetery fence, Fort Winnebago, Wis. Act March 3, 1887.
- Claims of officers and men of the Army for destruction of private property. Act March 3, 1885. (See No. 5, above.)
- Construction of aids to guide water-craft through bridge spans. Indefinite.
- Construction of counterpoise battery.
- Examinations and surveys at South Pass, Mississippi River.
- Examinations, surveys, and contingencies of rivers and harbors.
- Establishing signal stations on Island of Nantucket. No year.
- Examinations and surveys on Pacific coast. No limit.
- Establishing signal station at Point Jupiter, Fla. Act February 17, 1887.
- Engineer depot at Willets Point, N. Y. Buildings for models.
- Fort Brown, Tex.
- Fees for vouchers, arrears of Army pensions. No year.
- Fort Gratiot Cemetery, Mich. No year.
- Fort Brady military post, Mich. Act July 8, 1886.
- Relief of Richard Trabue and others. Act January 28, 1889 (see No. 3, above).
- New gymnasium, Military Academy. Act February 12, 1889.
- Head-stones for graves of soldiers in private cemeteries. No year.
- Head-stones for graves of soldiers. Act of August 4, 1886.
- Improvement of National Park, Island of Mackinaw. Act July 5, 1884.
- Miscellaneous claims audited by Third Auditor. Section 4, act June 14, 1878 (\$2,269.75). (See No. 4, above).
- Military posts for the protection of the Rio Grande frontier. No year.
- Military posts. No year.
- Military post near the northern boundary of Montana. No year.
- Military post at Fort McKinney, Wyo. No year.
- Military post near Newport, Ky., site. Act March 3, 1887.
- Military post near Newport, Ky., buildings. Act March 3, 1887.
- Military post at Fort Omaha, Nebr. Act July 23, 1888.
- Military post near Chicago, Ill.
- Observation and exploration in the Arctic Seas. No year.
- Operating and care of canals and other works of navigation. Indefinite.
- Operating snag and dredge-boats on Upper Mississippi River.
- Officers' quarters, military post at Columbus, Ohio.

Preservation and repair of fortifications.

Purchase of Fort Brown Reservation, Tex. No year.

Purchase of sites for sea-coast defenses.

Purchase of drill-ground near San Antonio, Tex. Act July 8, 1886.

Purchase of land adjoining military post at Madison Barracks, N. Y.

Plans for fortifications.

Quartermaster's depot, Philadelphia, Pa. No year.

Re-imbursing State and citizens of California for expenses in suppressing Modoc

Indian hostilities. No year.

Removing sunken vessels or craft obstructing or endangering navigation.

Road from Chattanooga to the national cemetery, Tenn. No year.

Road from Fort Scott to the national cemetery, Kans. No year.

Road from Springfield to the national cemetery, Mo. No year.

Road from Marietta to the national cemetery, Ga. No year.

Road from Baton Rouge to the national cemetery, La. No year.

Road to the national cemetery at Chalmette, La. Act July 2, 1886.

Road from Natchez to the national cemetery, Miss. Act July 2, 1886.

Road to the national cemetery, Knoxville, Tenn. Act July 28, 1886.

Road from Vicksburg to the national cemetery, Miss. Act March 3, 1887.

Repairing roads to national cemeteries.

Road to the national cemetery, Presidio of San Francisco, Cal. Act June 4, 1888.

Road to the national cemetery, Baton Rouge, La. Act July 25, 1888.

Road to the signal station on Pike's Peak, Colorado.

Road to the national cemetery at Hampton, Va.

Surveys to connect the Delaware and Chesapeake Bays. No year.

Surveys of boundary lines between Indian Territory and Texas. Act January 31, 1885.

Signal service cable, Columbia River. Act February 1, 1888.

Survey of certain historic grounds, locations, and military works. Act of May 28, 1888.

Sea walls and embankments.

Survey of road from the Aqueduct Bridge to Mount Vernon.

Sewerage system, Fortress Monroe, Va.

Torpedoes for harbor defense.

Wharf at Fortress Monroe, Va.

Water supply, Fort D. A. Russell, Wyo.

Improvement of Yellowstone Park.

Relief of the families of the men who perished on the United States dredge-boat

McAllister. Act June 20, 1878. (See No. 6, above.)

Also the several river and harbor appropriations.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, D. C., January 17, 1890.

SIR: I have the honor to return herewith House bill No. 3823, referred by you on the 14th instant, and in answer to your request for my views I have to state that there are in my opinion a few permanent appropriations under the Navy Department which should be excepted from the operation of the bill. "Prize money to captors" is not strictly an appropriation; it is a fund arising from the sales of vessels condemned and sold as prize, property vested in captors. It is a "trust fund," and should be excepted, as well as the Navy pension fund, which is excepted in terms in the bill.

"Bounty for destruction of enemy's vessels," is an appropriation made by Congress upon decrees of admiralty courts. It is in the nature of prize money. The appropriation now is exhausted, except that specially appropriated in the act of July 7, 1884, for the payment of a certain fixed sum under judgment of a court of admiralty. This appropriation I suggest be excepted.

I am also of the opinion that the appropriation made by section 288 Revised Statutes, to re-imburse men of the Navy for the loss of their clothing by wreck, should be excepted.

It does not create an appropriation to await expenditures; it provides only for the prompt payment of each case as it is allowed by the

accounting officers, and if repealed it would work great injustice without any apparent advantage to the Government.

“Pay of the Navy” and “pay of the Marine Corps” were, for what then seemed good and sufficient reasons, excepted from the operation of section 5 of the act of June 20, 1874 (Stats. at L., vol. 18, p. 110), and up to June 30, 1886, were recognized as continuous appropriations. The act of July 26, 1886, makes them annual appropriations, but also provides that the balances in said appropriations shall be covered into the Treasury after all accounts for said year have been settled,” which would necessarily carry it beyond the two years’ limit provided for in this bill.

Under the present system of paying the Navy, which it is believed is held to be necessary to the discipline of the service, the men are not paid as the money accrues; they receive small arbitrary sums, and the balance due and unpaid at the end of one fiscal year merges into the earnings of the next.

In my opinion these appropriations should also be excepted from the operation of the bill.

Respectfully,

JOHN R. LYNCH,
Auditor.

The SECRETARY OF THE TREASURY,
Washington, D. C.

TREASURY DEPARTMENT,
FIFTH AUDITOR’S OFFICE,
Washington, D. C., January 16, 1890.

SIR: Referring to House bill 3823, to repeal certain laws relating to permanent and indefinite appropriations, in regard to which, under date of the 14th instant, you request my views, I have the honor to state that its enactment into a law in its present form would not, in my opinion, be advisable, and in case such a law should be passed the following permanent and indefinite appropriations relating to accounts adjusted in this office should be included with the exceptions mentioned in the bill, namely: “Refunding penalties or charges erroneously exacted,” “Estates of decedents, trust fund.”

The moneys paid from these funds are first received into the Treasury, and it would be a hardship to compel claimants because of delay in applying for their money, to await the action of Congress.

Instead of recommending the repeal of the above-named appropriations, I would urgently recommend that another of like character be provided for, namely: A fund for wages of American seamen, and moneys of other persons received by consular officers and turned from time to time into the Treasury; and which may be available at all times.

In regard to the limit of the time to two years, instead of three, as is now the case, for which annual appropriations may be available, which the bill in its present form provides, I would say that the present limit does not furnish more time than is often required now for the perfection of consular accounts, and I am of the opinion the business would be greatly embarrassed by the change.

Respectfully, yours,

L. W. HABERCOM,
Fifth Auditor.

Hon. GEORGE S. BATCHELLER,
Acting Secretary of the Treasury.

Appropriations affected by the operations of House bill No. 3823, Fifty-first Congress, first session, for the proposed repeal of certain laws pertaining to permanent and indefinite appropriations.

| Title of appropriation. | Date of act. | Reference to Statutes. | |
|---|---------------|------------------------|-------|
| | | Vol. | Page. |
| Estates of decedents, trust funds | Apr. 14, 1792 | 1 | 255 |
| Pay of consular officers for services to American vessels and seamen | June 26, 1884 | 23 | 53-60 |
| Refunding penalties or charges erroneously exacted (foreign intercourse) | do | 23 | 53-60 |
| Transmission of books and mementoes to National Lincoln Monument Association, Springfield, Ill. | Feb. 23, 1881 | 21 | 519 |
| International Bimetallic Commission | Feb. 28, 1878 | 20 | 25 |
| Refunding proceeds of goods seized and sold | Apr. 2, 1844 | 5 | 653 |
| Refunding duties under section 26, act July 14, 1870 | Mar. 3, 1871 | 16 | 514 |
| Collecting revenue from customs, fines, penalties, and forfeitures | Mar. 3, 1849 | 9 | 398-9 |
| Expenses of collecting the revenue from customs | Mar. 3, 1871 | 16 | 521 |
| Detection and prevention of frauds on customs revenue | Mar. 3, 1879 | 20 | 386 |
| Expenses of regulating immigration | Aug. 3, 1882 | 22 | 214 |
| Salaries, shipping service | June 19, 1886 | 24 | 79 |
| Services to American vessels | do | 24 | 79 |
| Refunding penalties or charges erroneously exacted (customs) | June 26, 1884 | 23 | 53-60 |
| Extra pay to officers and men who served in the Mexican war (Revenue Marine, War, and Navy) | Feb. 19, 1879 | 20 | 316 |
| Refunding moneys erroneously received and covered into the Treasury (customs) | July 23, 1866 | 14 | 208 |
| Building or purchase of such vessels as may be required for the revenue service | Apr. 20, 1866 | 14 | 40 |
| Rebuilding and improving life-saving stations (proceeds of sales) | June 18, 1878 | 20 | 163 |
| Marine Hospital Service (proceeds of sales) | Apr. 20, 1866 | 14 | 40 |
| Refunding duties on goods destroyed | Mar. 28, 1854 | 10 | 273 |
| To prevent smuggling, and for other purposes | July 18, 1866 | 14 | 178 |
| Salaries, steam-boat inspection service | June 19, 1886 | 24 | 79 |
| Contingent expenses, steam-boat inspection service | Feb. 28, 1871 | 16 | 458 |
| Salaries and expenses, special inspectors of foreign steam-vessels | Aug. 7, 1882 | 22 | 346 |
| Contingent expenses national currency (re-imbursable) Treasurer's office | June 20, 1874 | 18 | 123 |
| Coinage of the standard silver dollar | Feb. 28, 1878 | 20 | 25 |
| Parting and refining bullion | Aug. 15, 1876 | 19 | 157 |
| Return of proceeds of captured or abandoned property | Mar. 12, 1863 | 12 | 820 |
| Refunding to national banking associations excess of duty | Mar. 2, 1867 | 14 | 572 |
| Trust-fund interest for support of free schools in South Carolina | Mar. 3, 1875 | 17 | 600 |
| Sinking fund Union Pacific Railroad | Mar. 3, 1877 | 24 | 551 |
| Sinking fund Central Pacific Railroad | May 7, 1878 | 20 | 58, 9 |
| Refunding taxes illegally collected under direct-tax laws | do | 20 | 58, 9 |
| Payment for land sold for direct taxes | Feb. 25, 1867 | 14 | 568 |
| Refunding moneys for lands redeemed | May 9, 1872 | 17 | 89 |
| Refunding proceeds of cotton seized | Mar. 3, 1865 | 13 | 562 |
| To provide for the resumption of specie payments | May 18, 1872 | 17 | 131 |
| | Jan. 14, 1875 | 18 | 206 |
| | June 25, 1864 | 13 | 160 |
| Twenty per cent. additional compensation | July 23, 1866 | 14 | 207 |
| | July 28, 1866 | 14 | 323 |
| | Feb. 28, 1867 | 14 | 569 |
| Repayment of taxes on distilled spirits destroyed by casualty | May 27, 1872 | 17 | 162 |
| Redemption of stamps | June 30, 1864 | 13 | 294 |
| Refunding moneys erroneously received and covered into the Treasury | July 23, 1866 | 14 | 208 |
| Compensation to persons employed in insurrectionary States | July 15, 1870 | 16 | 310 |
| Outstanding liabilities | May 2, 1866 | 14 | 41 |
| Refunding taxes, act legislative assembly of District of Columbia (January 19, 1872) | | | |
| Redemption of tax-lien certificates, act legislative assembly of District of Columbia (June 25, 1873) | | | |
| Washington special tax fund, acts corporation of Washington (May 23 and 24, 1853; October 12, 1865) | | | |
| Washington redemption fund, act corporation of Washington (December 27, 1849); act of Congress (March 3, 1877, vol. 19, p. 596) | June 11, 1878 | (*) | (*) |
| Surplus proceeds of sales of lands for taxes in District of Columbia, act of Congress (March 3, 1877, vol. 19, pp. 397-399) | | 20 | 102 |
| Redemption of assessment certificates, act legislative assembly (August 10, 1871; May 29, 1873) | | | |
| Redemption of Pennsylvania avenue paving certificates, act of Congress (July 19, 1876, vol. 19, p. 93) | | | |
| Redemption of Pennsylvania avenue paving scrip (July 8, 1870) | | | |
| Guaranty fund, District of Columbia | June 11, 1878 | 20 | 106 |
| Police relief fund, District of Columbia | Feb. 25, 1885 | 23 | 316 |
| Firemen's relief fund, District of Columbia | do | 23 | 317 |
| Arming and equipping the militia | Feb. 12, 1887 | 24 | 401 |
| Ordnance material, proceeds of sales | Mar. 3, 1875 | 18 | 388 |
| Powder and projectiles, proceeds of sales | Mar. 3, 1881 | 21 | 468 |
| Sea-coast batteries for instruction of militia | May 19, 1882 | 22 | 93 |

* Revised Statutes relating to the District of Columbia, section 91.

Appropriations affected by operations of House bill No. 3823, etc.—Continued.

| Title of appropriation. | Date of act. | Reference to Statutes. | |
|--|-----------------|------------------------|-------|
| | | Vol. | Page. |
| Trusses for disabled soldiers | May 28, 1872 | 17 | 164 |
| Bounty for the Fifteenth and Sixteenth Missouri Cavalry Volunteers..... | June 14, 1880 | 21 | 283 |
| Three months' pay proper | July 3, 1884 | 23 | 66 |
| Constructing jetties and other works at South Pass, Mississippi River. | Mar. 3, 1875 | 18 | 463 |
| | May 13, 1879 | 21 | 4 |
| Removing sunken vessels or craft obstructing or endangering navigation.. | June 24, 1880 | 21 | 197 |
| Operating and care St. Clair Flats Canal, Michigan | Mar. 3, 1881 | 21 | 478 |
| Operating and care St. Mary's Falls Canal, Michigan | do | 21 | 478 |
| Operating and care Louisville and Portland Canal, Kentucky | do | 21 | 478 |
| Operating and care Des Moines Rapids Canal, Iowa and Illinois | do | 21 | 478 |
| Operating and care of canals and other works of navigation | July 5, 1884 | 23 | 147 |
| Examinations and surveys at South Pass, Mississippi River | Aug. 11, 1888 | 25 | 424 |
| Gauging the waters of Lower Mississippi and its tributaries | do | 25 | 424 |
| Operating snag and dredge boats on Upper Mississippi River | do | 25 | 424 |
| Removing obstructions in Mississippi River | do | 25 | 424 |
| Transportation of the Army and its supplies (Pacific railroads) | Mar. 3, 1879 | 20 | 420 |
| Construction of aids to guide water-craft through bridge spans | July 5, 1884 | 23 | 148 |
| Claims of officers and men of the Army for destruction of private property. | Mar. 3, 1885 | 23 | 350 |
| Horses and other property lost in the military service | Mar. 3, 1849 | 9 | 414 |
| Allowance for reduction of wages under eight-hour law | May 18, 1872 | 17 | 134 |
| Payment of certain military organizations in Kansas | Apr. 12, 1871 | 17 | 641 |
| Military contributions in Mexico | Mar. 3, 1849 | 9 | 412 |
| Relief of certain inhabitants of East Florida | June 26, 1844 | 6 | 569 |
| Ordnance material, proceeds of sales, Navy | Mar. 3, 1875 | 18 | 388 |
| Sales of small-arms | June 20, 1878 | 20 | 242 |
| Prize-money to captors | * Mar. 3, 1849 | 9 | 378 |
| Indemnity for lost clothing | July 4, 1864 | 13 | 590 |
| Gratuity to machinists in lieu of re-enlistment | June 16, 1860 | 21 | 200 |
| Relief of certain officers of the Navy | Jan. 30, 1875 | 18 | 304 |
| Privateer pension fund | June 26, 1812 | 2 | 763 |
| Bounty for destruction of enemies' vessels | July 17, 1862 | 12 | 606 |
| Naval hospital fund | * Mar. 2, 1799 | 1 | 729 |
| Clothing, Navy | Mar. 3, 1843 | 5 | 615 |
| Small stores, Navy | Feb. 14, 1879 | 20 | 288 |
| Pay of Navy | June 20, 1874 | 18 | 111 |
| Pay of Marine Corps | do | 18 | 111 |
| Relief of persons impressed into the U. S. Naval Service | Mar. 3, 1881 | 21 | 642 |
| Arrears of Army and Navy pensions | Mar. 3, 1879 | 20 | 469 |
| Fees on vouchers, arrears of Army and Navy pensions | May 31, 1880 | 21 | 150 |
| Maryland Institution for Instruction of the Blind | Feb. 23, 1865 | 13 | 436 |
| Indemnity for swamp lands purchased by individuals | Mar. 2, 1885 | 10 | 634 |
| Repayment for lands erroneously sold | Jan. 12, 1825 | 4 | 80 |
| Protection and improvement of Hot Springs, Ark | Mar. 3, 1877 | 19 | 378 |
| Deposits by individuals for surveying public lands | July 1, 1864 | 12 | 410 |
| Five, 3, and 2 per cent. funds of the net proceeds of sales of public lands in the State | * Feb. 20, 1811 | 2 | 643 |
| Publishing proclamations relating to sales of public lands | Mar. 3, 1877 | 19 | 357 |
| Five per cent. fund of the net proceeds of sales of agricultural lands in Colorado | Mar. 3, 1875 | 18 | 476 |
| Re-imbursment to marshals for expenses of taking Ninth Census | June 8, 1872 | 17 | 340 |
| Surveying Vigil and St. Vrain private land claims in Colorado | Feb. 25, 1869 | 15 | 275 |
| Surveying Nolan private land claim in Colorado | July 1, 1870 | 16 | 646 |
| Mail transportation, Pacific railroads | Mar. 3, 1879 | 20 | 420 |
| Fees, supervisors of elections | Feb. 28, 1871 | 16 | 438 |
| Salaries and expenses, reporter of Supreme Court of the United States | Aug. 5, 1882 | 22 | 254 |
| Salaries of retired judges | Apr. 10, 1869 | 16 | 45 |

* And subsequent acts.

In addition to the foregoing, the following classes of Indian appropriations are proposed to be repealed:

- A.—Funds arising from consolidation of annuities, etc., upon which interest is paid, principal not liable to draft.
- B.—Interest on such funds.
- C.—Funds arising from proceeds of lands on which interest is paid, principal not liable to draft.
- D.—Interest on such funds.
- E.—Fund belonging to North Carolina Cherokees, principal and interest liable to draft.
- F.—Funds held by the United States in lieu of investment, acts April 29, 1874, and June 15, 1880.

G.—Interest on such funds.

NOTE.—These are all funds held in the Treasury in lieu of investment and interest on the same. They differ from the appropriations excepted under the act of April 1, 1880, only in the date of the acts.

H.—Proceeds of sale of Indian lands or reservations for benefit of Indians.

NOTE.—The United States has no claim upon any of these funds.

I.—Maintenance and education of children once Indian captives.

J.—Miscellaneous trust accounts.

NOTE.—The United States hold these moneys in trust.

Indian appropriations proposed to be repealed.

| Title of appropriation. | Date of treaty or act. | Reference to Statutes. | | |
|---|------------------------|------------------------|----------|-------|
| | | Vol. | Page. | Sec. |
| A.—Stockbridge consolidated fund | Feb. 6, 1871 | 16 | 404 | ..... |
| B.—Interest on Stockbridge consolidated fund | Feb. 6, 1871 | 16 | 404 | ..... |
| C.—Kickapoo 4 per cent. fund | July 28, 1882 | 22 | 177 | ..... |
| Ute land fund | do | 22 | 178 | ..... |
| Iowa 4 per cent. fund | Mar. 3, 1885 | 22 | 352 | 4 |
| Sacs and Foxes of the Missouri 4 per cent. fund | do | 23 | 352 | 4 |
| Umatilla general fund | do | 23 | 343 | 3 |
| D.—Interest on Kickapoo 4 per cent. fund | July 28, 1882 | 22 | 177 | ..... |
| Interest on Ute land fund | do | 22 | 178 | ..... |
| Interest on Iowa 4 per cent. fund | Mar. 3, 1885 | 23 | 352 | 4 |
| Interest on Sac and Fox of the Missouri 4 per cent. fund | do | 23 | 352 | 4 |
| Interest on Umatilla general fund | do | 23 | 343 | 3 |
| E.—Payment to North Carolina Cherokees | July 29, 1848 | 9 | 264, 265 | ..... |
| ..... | Mar. 3, 1878 | 18 | 447 | ..... |
| F.—Ute 4 per cent. fund | Aug. 15, 1880 | 19 | 197, 198 | ..... |
| ..... | June 15, 1880 | 21 | 199 | ..... |
| Ute 5 per cent. fund | Apr. 29, 1874 | 18 | 41 | ..... |
| G.—Interest on Ute 4 per cent. fund | June 15, 1880 | 21 | 199 | ..... |
| ..... | do | 21 | 199 | ..... |
| Interest on Ute 5 per cent. fund | Apr. 29, 1874 | 18 | 41 | ..... |
| H.—Fulfilling treaties with, proceeds of lands: | June 15, 1880 | 21 | 199 | ..... |
| Cherokees | May 11, 1872 | 17 | 98 | ..... |
| ..... | Feb. 28, 1877 | 19 | 265 | ..... |
| Creeks | May 24, 1832 | 7 | 366 | ..... |
| ..... | June 14, 1866 | 14 | 786 | ..... |
| Iowas | May 17, 1854 | 10 | 1,069 | 2 |
| ..... | May 8, 1872 | 17 | 86 | ..... |
| Kansas | June 23, 1874 | 18 | 272 | ..... |
| ..... | July 5, 1876 | 19 | 76 | ..... |
| ..... | Mar. 16, 1880 | 21 | 68, 69 | ..... |
| Menomonees | Feb. 13, 1871 | 16 | 410 | ..... |
| ..... | Mar. 22, 1882 | 22 | 30 | ..... |
| ..... | Mar. 3, 1873 | 17 | 633 | ..... |
| Miamies of Kansas | June 23, 1874 | 18 | 273 | ..... |
| ..... | May 15, 1882 | 22 | 63 | ..... |
| Pottawatomies | Feb. 27, 1867 | 15 | 531 | ..... |
| Sacs and Foxes of the Mississippi | Feb. 18, 1867 | 15 | 495 | ..... |
| Sacs and Foxes of the Missouri | Aug. 15, 1876 | 19 | 208 | ..... |
| Shawnees | Apr. 7, 1869 | 16 | 53 | ..... |
| ..... | Jan. 11, 1875 | 18 | 395 | ..... |
| ..... | Mar. 1, 1881 | 22 | 377 | ..... |
| Proceeds of lands: | | | | |
| Civilization fund | Sept. 29, 1865 | 14 | 638 | 1 |
| Claims of settlers on Round Valley Indian Reservations in California | Mar. 3, 1873 | 17 | 633 | ..... |
| Proceeds of Choctaw Orphans' Reservation | Sept. 27, 1830 | 7 | 337 | 19 |
| Proceeds of New York Indian lands in Kansas | Feb. 19, 1873 | 17 | 466 | ..... |
| Proceeds of Sioux Reservations in Minnesota and Dakota | Mar. 3, 1863 | 12 | 819 | ..... |
| I.—Maintenance and education of Adelaide and Julia German | Mar. 3, 1875 | 18 | 424 | ..... |
| J.—Damages to Crows by Northern Pacific Railroad Company | July 10, 1882 | 22 | 160 | 4 |
| Damages to Shoshones and Bannocks by Utah and Northern Railroad Company | July 3, 1882 | 22 | 150 | 4 |
| Indian moneys, proceeds of labor | Mar. 3, 1883 | 22 | 590 | ..... |

Expenditures for the fiscal years 1888 and 1889 from appropriations proposed to be repealed by House bill No. 3823, Fifty-first Congress, first session.

| Title of appropriation. | 1888. | 1889. |
|---|---------------|---------------|
| Pay of consular officers for services to American vessels and seamen | \$23,359.57 | \$22,633.63 |
| Refunding penalties or charges erroneously exacted | 91.81 | 288.55 |
| Sinking-fund, Union Pacific Railroad | 972,111.25 | 961,144.83 |
| Sinking-fund Central Pacific Railroad | 359,520.00 | 365,020.27 |
| Contingent expenses, national currency (reimbursable), Treasurer's office | 58,534.64 | 64,865.73 |
| Coinage of the standard silver dollar | 230,228.82 | 234,632.10 |
| Parting and refining bullion | 10,745.89 | 37,465.79 |
| Redemption of stamps (internal revenue) | 25,779.63 | 25,930.72 |
| Refunding moneys erroneously received and covered (internal revenue) | 104.91 | 10.00 |
| Collecting the revenue from customs | 6,977,178.21 | 6,883,173.39 |
| Refunding moneys erroneously received and covered (customs) | 417.47 | 284.71 |
| Proceeds of goods seized and sold (customs) | 123.57 | 27.00 |
| Services to American vessels (customs) | 23,405.51 | 24,805.08 |
| Refunding penalties or charges erroneously exacted (customs) | 210.00 | |
| Extra pay to officers and men who served in the Mexican war (Revenue Marine) | 96.00 | 48.00 |
| Expenses of regulating immigration | 159,836.10 | 280,585.94 |
| Salaries, Shipping Service | 54,370.14 | 56,929.88 |
| Salaries, Steamboat-Inspection Service | 217,287.97 | 221,140.00 |
| Contingent expenses, Steamboat-Inspection Service | 39,191.21 | 36,185.76 |
| Salaries and expenses of special inspectors of foreign steam-vessels | 22,487.09 | 22,075.01 |
| Trust-fund interest for support of free schools in South Carolina | 2,195.00 | 1,800.00 |
| Refunding taxes illegally collected under direct-tax laws | 450.45 | 20.36 |
| Payment for land sold for direct taxes | 1,464.26 | 25.58 |
| Refunding to national banking associations excess of duty | 50.00 | 6.25 |
| Arming and equipping the militia | 318,306.70 | 299,179.26 |
| Transportation of the Army and its supplies, Pacific Railroads | 201,780.12 | 79,477.00 |
| Three months' pay proper, act of July 3, 1884 | 5,033.00 | |
| Claims of officers and men of the Army for destruction of private property | 34,947.33 | 12,871.90 |
| Extra pay to officers and men who served in the Mexican war (Army) | 9,544.49 | 338.50 |
| Trusses for disabled soldiers | 5,009.00 | 5,000.00 |
| Ordnance material, proceeds of sales | 74,586.60 | 65,425.26 |
| Powder and projectiles, proceeds of sales | 6,276.89 | |
| Operating and care of canals and other works of navigation | 498,200.38 | 506,877.19 |
| Removing sunken vessels or craft obstructing or endangering navigation | 29,877.37 | 9,515.06 |
| Constructing jetties and other works at South Pass, Mississippi River | 150,000.00 | 150,000.00 |
| Construction of aids to guide water-craft through bridge-spans | | 100.00 |
| Ordnance material, proceeds of sales | 33,275.30 | 54,813.60 |
| Prize-money to captors | 2,401.42 | 2,512.08 |
| Naval hospital fund | 11,601.25 | 59,633.56 |
| Extra pay to officers and men who served in the Mexican war (Navy) | 5,781.51 | 13,437.33 |
| Sales of small-arms | 304.59 | 9.61 |
| Clothing | 228,036.70 | 204,910.17 |
| Small stores | 39,335.40 | 91,284.55 |
| Gratuity to machinists | \$18.00 | |
| Indemnity for lost clothing | | 360.00 |
| Deposits by individuals for surveying public lands | 91,135.95 | 82,509.46 |
| Repayment for lands erroneously sold | 58,368.69 | 42,069.80 |
| Indemnity for swamp-lands purchased by individuals | 28,778.37 | 4,348.14 |
| Protection and improvement of Hot Springs, Ark | 7,500.00 | 6,800.00 |
| Five, three, and two per cent. funds of the net proceeds of sales of public lands in the States | 159,138.79 | 204,518.93 |
| Revenues, Yellowstone National Park | 20.55 | 33.22 |
| Maryland Institution for Instruction of the Blind | 4,032.49 | 4,925.00 |
| Mail transportation, Pacific Railroads | 1,208,244.51 | 1,267,944.65 |
| Fees for supervisors of elections | 971.98 | 258,732.31 |
| Salaries, retired judges | 43,396.83 | 43,921.65 |
| Salaries and expenses, reporter of the Supreme Court | 7,500.00 | 7,500.00 |
| APPROPRIATION FOR INDIANS. | | |
| Funds arising from consolidation of annuities, etc., upon which interest is paid, principal not liable to draft. No payments* | | |
| Interest on such funds* | 3,769.87 | 3,756.41 |
| Funds arising from proceeds of lands on which interest is paid, principal not liable to draft* | | |
| Interest on such funds* | 3,375.40 | 618.40 |
| Fund belonging to North Carolina Cherokees, principal and interest liable to draft* | 4,984.99 | 4,355.85 |
| Funds held by the United States in lieu of investment, acts April 20, 1874, and June 15, 1880. No payments* | 2,053.85 | 4,636.31 |
| Interest on such funds* | 85,014.71 | 54,323.70 |
| Proceeds of sale of Indian lands or reservations for benefit of Indians | 45,347.90 | 49,503.76 |
| Maintenance and education of children once Indian captives | 2,778.81 | 125.00 |
| Miscellaneous trust accounts | 25,556.87 | 39,297.80 |
| Total expenditures from appropriations proposed to be repealed. | 12,677,024.11 | 12,875,192.75 |

*These items, aggregating \$99,198.82 in 1888 and \$67,690.67 in 1889, will come under the provisions of the act of April 1, 1880, whenever formal action is taken by the Secretary of the Interior, trustee.

Appropriations excepted from the operations of House bill No. 3823, Fifty-first Congress, first session, to repeal certain permanent and indefinite appropriations.

| Title of appropriation. | Date of act. | Reference to Statutes. | |
|---|---------------|------------------------|-------|
| | | Vol. | Page. |
| Sinking fund..... | Feb. 25, 1862 | 12 | 346 |
| | July 14, 1870 | 16 | 273-4 |
| Interest on the public debt..... | Feb. 9, 1847 | 9 | 123 |
| Interest on Pacific Railroad bonds..... | July 1, 1862 | 12 | 492 |
| Premium on purchase of bonds..... | | | |
| Refunding the national debt..... | July 14, 1870 | 16 | 272 |
| | Jan. 20, 1871 | 16 | 399 |
| | Jan. 14, 1875 | 18 | 296 |
| Sinking fund for 3.65 bonds, District of Columbia..... | Mar. 3, 1879 | 20 | 410 |
| Payment of interest on 3 65 bonds, District of Columbia (re-imbursable)..... | July 31, 1876 | 19 | 106 |
| Payment of interest on 3.65 bonds, District of Columbia, act June 11, 1878..... | June 6, 1880 | 21 | 286 |
| | Mar. 3, 1881 | 21 | 466 |
| Expenses of Smithsonian Institution, interest on trust fund..... | Aug. 10, 1846 | 9 | 102 |
| Repayment to importers excess of deposits..... | June 30, 1864 | 13 | 215 |
| Debentures or drawbacks..... | Mar. 3, 1849 | 9 | 398 |
| Debentures or other charges..... | Oct. 16, 1837 | 5 | 207 |
| Unclaimed merchandise..... | Mar. 3, 1799 | 1 | 670 |
| Marine Hospital Service..... | June 26, 1884 | 23 | 57 |
| Refunding taxes illegally collected..... | June 30, 1864 | 13 | 239 |
| Allowance or drawback..... | July 1, 1862 | 12 | 488 |
| Support of Soldiers' Home..... | Mar. 3, 1851 | 9 | 596 |
| Soldiers' Home, permanent fund..... | Mar. 3, 1883 | 22 | 565 |
| Soldiers' Home, interest on permanent fund..... | Mar. 3, 1883 | 22 | 565 |
| | Apr. 3, 1800 | 2 | 53 |
| Navy pension fund (interest applied to pensions)..... | July 1, 1864 | 13 | 414 |
| | July 23, 1868 | 15 | 170 |
| | July 11, 1870 | 16 | 222 |

In addition to the foregoing the following classes of Indian appropriations are excepted:

Funds held by the United States in lieu of investment, act of April 1, 1880 (21 Stat., page 70).

Cherokee asylum fund; Cherokee national fund; Cherokee school fund; Cherokee orphan fund; Chickasaw incompetent fund; Chickasaw national fund; Chippewa and Christian Indian fund; Choctaw general fund; Choctaw school fund; Choctaw orphan reservation fund; Creek orphan fund; Delaware general fund; Delaware school fund; Eastern Shawnee fund; Iowa fund; Kansas school fund; Kaskaskia, Peoria, Wea, and Piankeshaw fund; Kaskaskia, Peoria, Wea, and Piankeshaw school fund; Kickapoo general fund; Kickapoo 4 per cent. fund; L'Anse and Vieux de Sert Chippewa fund; Menomonee fund; Omaha fund; Osage fund; Osage school fund; Otoe and Missouri fund; Pawnee fund; Ponca fund; Pottawatomie education fund; Pottawatomie general fund; Pottawatomie mills fund; Sac and Fox of the Missouri fund; Sac and Fox of the Mississippi fund; Seneca fund; Seneca (Tonawanda band) fund; Seneca and Shawnee fund; Shawnee fund; Shoshone and Bannock fund; Umatilla school fund.

Interest on such funds.

Cherokee asylum fund; Cherokee national fund; Cherokee school fund; Cherokee orphan fund; Chickasaw incompetent fund; Chickasaw national fund; Chippewa and Christian Indian fund; Choctaw general fund; Choctaw school fund; Choctaw orphan reservation fund; Creek orphan fund; Delaware general fund; Delaware school fund; Eastern Shawnee fund; Iowa fund; Kansas school fund; Kaskaskia, Peoria, Wea, and Piankeshaw fund; Kaskaskia, Peoria, Wea, and Piankeshaw school fund; Kickapoo general fund; Kickapoo 4 per cent. fund; L'Anse and Vieux de Sert Chippewa fund; Menomonee fund; Omaha fund; Osage fund; Osage school fund; Otoe and Missouri fund; Pawnee fund; Ponca fund; Pottawatomie education fund; Pottawatomie general fund; Pottawatomie mills fund; Sac and Fox of the Missouri fund; Sac and Fox of the Mississippi fund; Seneca fund; Seneca (Tonawanda band) fund; Seneca and Shawnee fund; Shawnee fund; Shoshone and Bannock fund; Umatilla school fund.

Expenditures for the fiscal years 1888 and 1889 from appropriations excepted in House bill No. 3823, Fifty-first Congress, first session, to repeal certain permanent and indefinite appropriations, exclusive of appropriations for Indians.

| | 1888. | 1889. |
|---|-----------------|-----------------|
| Interest on public debt..... | \$40,818,666.75 | \$37,117,563.57 |
| Interest on bonds issued to Pacific Railroads..... | 3,896,840.72 | 3,883,920.72 |
| Premium on purchase of bonds..... | 8,270,842.46 | 17,292,362.65 |
| Allowance or drawback (internal revenue)..... | 55,698.25 | 43,594.48 |
| Refunding taxes illegally collected (internal revenue)..... | 5,557.49 | 10,825.72 |
| Repayment to importers excess of deposits (customs)..... | 4,813,987.36 | 3,982,305.13 |
| Debentures or drawbacks, bounties or allowances (customs)..... | 3,336,158.41 | 3,012,883.94 |
| Debentures and other charges (customs)..... | 86.23 | .05 |
| Unclaimed merchandise (customs)..... | 1,086.76 | 3,838.88 |
| Marine Hospital Service..... | 557,597.69 | 480,495.29 |
| Support of Soldiers' Home..... | 374,014.54 | 557,407.14 |
| Soldiers' Home, permanent fund..... | 273,550.00 | 185,240.00 |
| Soldiers' Home, interest account..... | 48,254.84 | 53,743.62 |
| Expenses of Smithsonian Institution..... | 42,180.00 | 42,180.00 |
| Navy pension fund (interest)..... | * | * |
| Total expenditures from appropriations proposed to be excepted exclusive of appropriations for Indians..... | 61,994,021.50 | 66,666,361.19 |

* \$420,000 yearly, paid as interest on the public debt.

Expenditures for the fiscal years 1888 and 1889 from excepted classes of Indian appropriations in House bill No. 3823, Fifty-first Congress, first session, to repeal certain permanent and indefinite appropriations.

| Title of appropriation. | 1888. | 1889. |
|---|------------|-------------|
| Funds held by the United States in lieu of investment under act of April 1, 1880..... | \$9,301.44 | \$10,807.49 |
| Interest on such funds..... | 659,425.20 | 563,473.44 |
| Total expenditures from excepted classes of Indian appropriations..... | 668,726.64 | 579,285.93 |