

PERMANENT AND INDEFINITE APPROPRIATIONS.

L E T T E R

FROM

THE SECRETARY OF THE TREASURY,

CONCERNING

House bill 1985, to repeal certain laws relating to permanent and indefinite appropriations.

APRIL 26, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
April 19, 1888.

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. 1985, "to repeal certain laws relating to permanent and indefinite appropriations," in which I am asked to inform the committee as to the advisability of its passage into a law; and also to furnish statements showing by titles what laws making permanent and indefinite appropriations will be repealed by the bill, and those of the same class which will not be repealed under its exceptions, together with statements showing the expenditures from both classes of appropriations, the expenditures under excepted classes of Indian appropriations, and the total expenditures under permanent and indefinite appropriations for the years 1886 and 1887.

In reply thereto I transmit herewith the reports of the several accounting officers upon the bill in question, and the statements of expenditures called for.

The attention of the committee is called to the report made by the Treasury Department upon this subject on the 23d of February, 1886, and printed as House Miscellaneous Document No. 128, Forty-ninth Congress, first session.

Respectfully, yours,

HUGH S. THOMPSON,
Acting Secretary.

Hon. SAMUEL J. RANDALL,
Chairman Committee on Appropriations, House of Representatives.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., February 24, 1888.

SIR: I have examined the copy of House bill 1985, introduced by Mr. Randall in the House of Representatives January 4, 1888, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," which was referred to me by Assistant Secretary Thompson for consideration and report.

The bill is similar to House bill 3271 of the Forty-ninth Congress, upon which my views were given in letter of February 9, 1886 (Mis. Doc. No. 128, H. R., p. 6), to which I beg leave to refer.

The bill proposes to repeal a number of important permanent appropriations. From this I infer that the framer of it favors the doctrine that all appropriations should be annual and specific. The exceptions in the bill, however, seem to evince that this purpose is not immediately practicable. If then it be the intention to approach that object with as little confusion as possible, it seems to me that the permanent appropriations to be lopped off in detail should be specified, so that the requisite attention and consideration may be given to them separately without distraction.

My views upon this are possibly not required by the terms of your reference, and I submit them with deference to the superior wisdom and experience of the Representatives who have to decide what systems of appropriation are best for the welfare of Government.

Upon the general question whether the appropriations should be permanent or annual specific, there is perhaps almost unanimity of opinion that in theory, at least, they should be annual. This presupposes, however, that the estimates would be properly made, and that Congress would pass the bills prior to the beginning of every fiscal year. And the presumption is that this would be done, whatever care and labor it might involve. But as in practice experience has shown that the bills have not been so passed, it has been deemed wise to make some permanent appropriations.

Such appropriations should be permanent, I think, as are actually necessary to carry on the operations of the Government, and by the delay in the passage of which, even for a brief period, the machinery would become deranged or crippled.

By section 3617, Revised Statutes, the gross amount of all moneys received from all sources, except the Post-Office Department, is required to be paid into the Treasury "without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claims of any description whatever."

This being the case, it appears to be just that the actual expenses of collection should be promptly appropriated without fail.

The true objection to section 3687 of the Revised Statutes, which the bill H. R. 1985 proposes to repeal is, I think, not because it is a permanent appropriation, but that it is uncertain and inadequate in its amount.

The revenue mentioned in that section arising from fines, penalties, and forfeitures is variable with every year, and is inconsiderable as compared with the money specifically appropriated by that section. It causes trouble, perhaps, by its inconstancy, and tends to mislead by giving rise to a supposition that any deficiency from the money clause will be made up from the items mentioned.

I admit that an annual specific appropriation for the expenses of collecting the revenue from customs would be more desirable than that pro-

vided by section 3687 Revised Statutes, but in view of all circumstances a permanent annual appropriation for that purpose would be preferable.

One difficulty in determining the amounts actually required for expenses arises from the different methods of paying the salaries of collectors. This difficulty would also exist in making estimates for the annual appropriations. The only way to avoid it is to pay the collectors regular fixed salaries, without any other allowance.

Respectfully, yours,

JOHN S. MCCALMONT,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, D. C., March 6, 1888.

SIR: In compliance with your request for a report on the bill (H. R. No. 1985) entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have the honor to refer you to the views of the Acting First Auditor, dated February 12, 1886, page 8, Miscellaneous Document No. 128, Forty-ninth Congress, first session, being the report of this office on bill H. R. 3271, which was similar in many respects to the present bill. The views expressed in said report are still entertained by this office concerning the subject of permanent and indefinite appropriations. In addition to said report, I desire to add that, in my judgment, it would be more satisfactory and less liable to misunderstanding and confusion if the bill named specifically the laws intended to be repealed instead of those not intended to be repealed.

Respectfully, yours,

JAS. Q. CHENOWETH,
First Auditor.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, D. C., February 16, 1888.

SIR: House bill No. 1985, Fiftieth Congress, first session, "to repeal certain laws relating to permanent and indefinite appropriations," referred to me for consideration and report, 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, 1881, 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 amendment:

(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, 1863; 22 Stats., 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 said funds appropriated semi-annually being subject to draft.

(3) In line 29, should not the year be "1867," instead of "1861"?

(4) 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 1868, pages 179 to 183, 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,

WILLIAM. A. DAY,
Auditor.

The SECRETARY OF THE TREASURY.

— — —

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, D. C., February 18, 1868.

SIR: I have the honor to return herewith House bill No. 1985, referred by you on the 8th 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 proposed operation of the bill.

Prize-money to captors is not strictly an appropriation; it is a fund arising from the proceeds 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 enemys' 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 act of July 7, 1864, 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 the appropriation made by section 288, Revised Statutes, to reimburse 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 seemed good and sufficient reasons, excepted from the operation of section 5 of act of June 20, 1874 (Statutes at Large, vol. 18, page 110), and up to June 30, 1866, were recognized as continuous appropriations.

The act of July 26, 1866, makes them annual appropriations, but also provides that the balance 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 the 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 proposed operation of the bill.

Very respectfully,

L. N. BUFORD,
Acting Auditor.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury, Washington, D. C.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, D. C., February 17, 1888.

SIR: In regard to the proposed bill "to repeal certain laws relating to permanent and indefinite appropriations," referred to this office the 14th instant for consideration and report, I have the honor to state that I do not think its passage into a law in its present form would be advisable. While there are some appropriations of the character named which it would be well to change into annual appropriations, there are others relating to the business of this office, not excepted in the bill, for which it would be impracticable to estimate.

And as for the reduction of the time for which appropriations may be available, which the bill contemplates, the experience of this office goes to show that the present limit affords no more time than is often necessary for the perfection of accounts received from long distances abroad.

A re-adjustment of the dates in the closing provision of the first section would of course be necessary in case the bill should now become a law.

Respectfully, yours,

ANTH. EICKHOFF,
Fifth Auditor.

Hon. HUGH S. THOMPSON,
Assistant Secretary of the Treasury.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., February 27, 1888.

SIR: In compliance with the indorsement of the Assistant Secretary, dated February 14, 1888, referring to the Second Comptroller for his views the inclosed letter of the clerk of the Committee on Appropriations, House of Representatives, dated February 8, 1888, with copy of bill accompanying (H. R. 1985), 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,

PERMANENT AND INDEFINITE APPROPRIATIONS.

in my judgment, very fully and clearly set forth the results which the passage of the proposed bill would accomplish.

Very respectfully,

SIGOURNEY BUTLER,
Comptroller.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
ARMY BACK-PAY AND BOUNTY DIVISION,
Washington, D. C., February 25, 1888.

SIR: Referring to House bill No. 1985, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have the honor to report that the only appropriations covered by the bill which are still available and with which this division is concerned are:

(1) For extra pay to officers and men who served in the Mexican war (acts of July 18, 1848, and February 19, 1879).

(2) For three months' extra pay proper (act of July 3, 1884).

And that the amounts annually allowed and certified under these appropriations are insignificant.

I assume that bounty to certain Missouri regiments under appropriation in act of June 16, 1880, is excepted in line 20 of the bill; and that current appropriations for pay, etc., of the Army, 1886, 1887, and 1888 do not come within the bill. If, however, these latter appropriations are covered by the bill, it is impossible to estimate the amount or number of claims affected, on account of confusion in dates in the twenty-ninth and thirty-second lines of the bill—evidently clerical or typographical errors.

Respectfully submitted.

W. P. MONTAGUE,
Chief of Army Back-Pay and Bounty Division.

Hon. SIGOURNEY BUTLER,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
ARMY PAYMASTERS' DIVISION,
Washington, D. C. February 25, 1888.

SIR: Having examined bill H. R. No. 1985, I have the honor to report that the appropriations pertaining to the work of this division that would be affected thereby, should it become a law, would be those providing for the support of the Soldiers' Home. It would repeal the act of March 3, 1857 (sec. 4518, R. S.), which appropriates for the support of the Home all fines, forfeitures, and unclaimed amounts due estates of deceased soldiers; also, section 8 of the act of March 3, 1883 (22 Stat., 565), which directs "that all funds of the Home not needed for current use * * * shall be deposited in the Treasury of the United States to the credit of the Home, as a permanent fund, and shall draw interest at the rate of three per centum per annum." The permanent fund herein provided for by this act now exceeds \$1,500,000, which, under the proposed law, would be covered into the Treasury to the credit of the surplus fund, and an annual appropriation made for the support of the Home. This change would effect an annual saving of several thousand dollars to the Government, and no harm would result to the Home thereby.

Very respectfully,

G. McCORKLE,
Chief of Division.

Hon. SIGOURNEY BUTLER,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
LAW AND MISCELLANEOUS DIVISION,
Washington, D. C., February 27, 1888.

SIR: I have the honor to submit the following report as to the advisability of the passage by Congress of House bill 1935, introduced by Hon. S. J. Randall, to repeal all permanent and indefinite appropriations, except those relating to the public debt,

and referred, in a communication, dated February 8, 1888, from the Committee on Appropriations of the House of Representatives, to Hon. C. S. Fairchild, Secretary of the Treasury:

This division has the settlement of only three classes of claims which are paid through the "permanent annual appropriation:" (1) Horses and other property lost in the military service; (2) traveling expenses of California and Nevada volunteers; and (3) allowance for reduction of wages under the eight-hour law. Under the second and the third heads the claims are all practically settled. Claims under the third head covered only a period from the 25th of June, 1868, and May 19, 1869, to the 18th of May, 1872.

What are known as horse claims, under the act of March 3, 1849, are embraced in the first head. A practice has long existed to determine this class of claims and allow such as are valid, and report them at stated times for appropriation to Congress, notwithstanding they are included in the "permanent annual appropriations."

I see no reason, then, why those portions of the "permanent annual appropriations" enumerated might not be repealed, as contemplated in the bill accompanying this report.

Respectfully submitted.

JNO. H. KEATLEY,
Chief of Law and Miscellaneous Division.

Hon. SIGOURNEY BUTLER,
Second Comptroller.

—

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
INDIAN DIVISION,
Washington, D. C., February 27, 1888.

SIR: I have the honor to return herewith House bill No. 1985, Fiftieth Congress, "a bill to repeal certain laws relating to permanent and indefinite appropriations," transmitted by the Committee on Appropriations to the Hon. C. S. Fairchild, Secretary of the Treasury, and by him referred to you for report.

The appropriations pertaining to the work of this division which would be affected, should this bill become a law are principally appropriations made for fulfilling treaty stipulations with various Indian tribes.

These appropriations have always been held to be permanent in their nature, and, under section 2 of the bill fixing a limitation as to time upon the expenditure of such appropriations, funds would in many cases be carried to the surplus fund which unquestionably belonged to the Indian tribes for whose benefit the appropriations were made. These appropriations are forty in number, and are found in the Digest of Appropriations for 1888, pages 179 to 183.

The Indian trust funds, mentioned in the first section of the bill, line 23, deposited in the United States Treasury in lieu of investment, as provided by act of Congress approved April 1, 1880, are not subject to disbursement, but the interest accruing from year to year on said funds is subject to disbursement, and would be subject to the time limitation as provided in the bill. The act of April 1, 1880, provides that these trust funds shall draw interest payable semi-annually "at the rate per annum stipulated by treaties or prescribed by law, and such payments shall be made in the usual manner, as each may become due, without further appropriation by Congress." The evident design was that the interest on these trust funds should be available at any time, and any limitation as to the time this interest may be used for the benefit of the Indians is likely to be prejudicial to their interests.

Respectfully submitted.

P. E. NORTHUP,
Acting Chief of Indian Division.

Hon. SIGOURNEY BUTLER,
Second Comptroller.

—

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
QUARTERMASTER'S DIVISION,
Washington, D. C., February 21, 1888.

SIR: I return herewith copy of House bill No. 1985, Fiftieth Congress, relative to the repeal of certain laws relating to permanent and indefinite appropriations, which was referred to the Secretary of the Treasury by Hon. Samuel J. Randall, chairman of Committee on Appropriations, for consideration as to the advisability of its passage into a law, and by the Secretary referred to the Second Comptroller for consideration and report.

I would say, with reference to accounts examined in this division, that the appropriation which would seem to be principally affected by the passage of this bill is that which provides 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 indefinite, to be expended under the direction of the Secretary of War. 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 may depend upon contingencies, such as the condition of the water and weather from time to time, and it may be 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.

I would, therefore, recommend a reference of this bill to the Chief of Engineers for consideration and report as to the practical effect such a law would have upon the operations of that Department.

Very respectfully,

CHAS. H. BRICE,
Chief of Division.

Hon. SIGOURNEY BUTLER,
Second Comptroller.

—
TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
NAVY DIVISION,
Washington, D. C., February 24, 1888.

SIR: If bill (H. R. 1985, Fiftieth Congress, first session) to repeal certain laws relating to permanent and indefinite appropriations becomes a law it will repeal the appropriation provisions of the following acts:

Sections 2 and 3, act of July 4, 1864 (13 Stat., 390; sec. 3689, p. 727, R. S.), entitled "An act for the relief of seamen and others borne on the books of vessels wrecked or lost in the naval service."

In regard to the provisions of this law, I would say that all claims for "indemnity" 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, R. S.), entitled "An act to regulate prize proceedings and the distribution of prize-money, and for other purposes."

If the proposed bill becomes a law, it will be necessary to report all claims for the payment of prize-money to Congress for appropriation, and will work a great hardship to claimants who are poor. The amount due each is very small. I would recommend that the law relating to prize-money remain as at present.

The act of February 19, 1879 (20 Stat., 316), entitled "An act for the payment to the officers, petty officers, seamen, and marines of the United States Navy, for services during the Mexican war, of the three months' extra pay."

The act of February 14, 1879 (20 Stat., 284), entitled "An act making appropriation for the naval service for the year ending June 30, 1880," under the Bureau of Provision and Clothing, "for the purchase of small stores and clothing for the Navy."

Act of February 22, 1883 (22 Stat., 421), entitled "An act in relation to the Japanese indemnity fund; payment to officers and crew of the United States ship *Wyoming*," etc., and of the steamer *Takiang*."

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

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

Act of 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."

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

Respectfully submitted.

GEO. H. FRENCH,
Chief of Division.

Hon. SIGOURNEY BUTLER,
Second Comptroller.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
ARMY PENSION DIVISION,
Washington, D. C., February 24, 1888.

SIR: I herewith return the copy of H. R. bill 1985, to repeal certain laws relating to permanent and indefinite appropriations, referred, by indorsement of date February 23, to me "for examination and report to the Comptroller," and have to say that its passage into a law would in no way affect the business of this division.

Very respectfully,

T. O. W. ROBERTS,
Chief of Division.

Hon. SIGOURNEY BUTLER,
Second Comptroller.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., February 16, 1888.

SIR: I have the honor to state that I have examined House bill No. 1985, introduced into the present Congress, being "a bill to repeal certain laws relating to permanent and indefinite appropriations," which you referred to me for my opinion and report.

The provisions of this bill appear to be very similar to those contained in House bill No. 3271, introduced into the Forty-ninth Congress, and I was then asked by your predecessor for an expression of my views in regard to said bill. In reply I wrote him a letter, which is printed in Miscellaneous Document 128, House of Representatives, first session Forty-ninth Congress. What I then said in relation to that bill is relevant and pertinent to the provisions of the present bill, and has an important bearing on the matter. I then said, and I now emphasize the same:

I am of the opinion that, in classifying exceptions to so general a repeal, the danger of omission is greater than that to be feared from non-repeal, and that a *specific classification of the appropriations to be repealed is rather to be preferred.*

In my opinion, a careful examination of all the statutes should be made, of every kind and description, and then a bill should be framed specifying exactly and particularly what should be repealed. It is believed that the general and sweeping repeal of permanent annual and permanent specific appropriations contained in the present bill (H. R. 1985) would lead to much embarrassment and confusion, and the accounting officers would find themselves unable to comply with existing provisions of law; whereas, if, as recommended by me in my letter of January 30, 1886, there shall be a "specific classification" of such appropriations as Congress may in its wisdom deem proper to repeal, the result can be foreseen and properly anticipated and provided for by estimates for annual appropriations to be submitted to Congress.

The following appropriations, permanent in their character and which relate to accounts settled in this office, are not named in the exceptions to the general repealing clause contained in the present bill (H. R. 1985), and would therefore be repealed by the enactment of the bill into a law in its present form. The mere mention of these permanent appropriations will at once indicate that their repeal would nullify the provisions of a number of existing laws, and prevent the payment of moneys in a number of cases, which are received and paid into the Treasury as trust funds. It is also apparent that, from the very nature and character of the objects for which these permanent appropriations are provided, varying widely one year from another, it would be impossible to submit

an accurate or approximate estimate for an annual appropriation in such cases. The appropriations referred to are:

- Outstanding liabilities.
- Estates of decedents' trust fund.
- Refunding penalties of charges erroneously exacted (foreign intercourse).
- Trust-fund interest for support of free schools in South Carolina.
- Sinking fund, Union Pacific Railroad.
- Sinking fund, Central Pacific Railroad.
- Refunding taxes illegally collected under direct-tax laws.
- Payment for land sold for direct taxes.
- Refunding moneys for lands redeemed.
- Repayment of taxes on distilled spirits destroyed by casualty.
- Redemption of stamps.
- Refunding moneys erroneously received and covered into the Treasury.
- Indemnity for swamp lands purchased by individuals.
- Repayment for lands erroneously sold.
- Deposits by individuals for surveying public lands.
- Five, 3, and 2 per cent. funds on the net proceeds of sales of public lands in the States.
- Publishing proclamations relating to the sales of public lands.
- Five per cent. fund on the net proceeds of sales of agricultural lands in Colorado.
- Various appropriations relating to the District of Columbia :
 - Refunding taxes, act of legislative assembly of District of Columbia (June 25, 1873).
 - Washington special-tax fund, acts of corporation of Washington (May 23, 24, 1853; October 12, 1865).
 - Washington redemption fund, act corporation of Washington, December 27, 1849; act of Congress March 3, 1877.
 - Surplus proceeds of sales of lands for taxes in District of Columbia (act of Congress March 3, 1877).
 - Guaranty fund, District of Columbia.
 - Police relief fund, District of Columbia.
 - Firemen's relief fund, District of Columbia, etc.

Without entering more fully into a discussion of the merits of the bill, I submit the foregoing as presenting, in brief, some of the reasons why I think the bill, as now framed, should not be passed by Congress.

The bill, together with the letter of the clerk of the Committee on Appropriations, is herewith returned.

Very respectfully,

M. J. DURHAM,
Comptroller.

The SECRETARY OF THE TREASURY.

Expenditures for the fiscal years 1886 and 1887 from appropriations proposed to be repealed by House bill 1965, Fiftieth Congress, first session.

Title of appropriation.	1886.	1887.
Pay of consular officers for services to American vessels and seamen	\$22,517.34	\$20,353.84
Refunding penalties or charges erroneously exacted	1,503.78	419.56
Estates of decedents' trust fund	17.48	47.06
Transmission of certain books and mementoes to National Lincoln Monument Association at Springfield, Ill.	82.50	82.18
Salaries and expenses, special inspectors of foreign steam vessels	22,953.36	23,231.91
Salaries, steam-boat inspection service	199,360.00	204,500.00
Contingent expenses, steam-boat inspection service	38,234.89	36,819.62
Payment for lands sold for direct taxes	1,374.02	1,612.36
Refunding taxes illegally collected under direct tax laws	245.02	291.29
Refunding to national banking associations excess of duty	30.80	.....
Refunding moneys for land redeemed	.....	217.84
Purchase and management of Louisville and Portland Canal	423,190.00	.....
Sinking fund Union Pacific Railroad Company	853,825.00	1,203,400.50
Sinking fund Central Pacific Railroad Company	.....	2,401,462.42
Trust-fund interest for support of free schools in South Carolina	1,941.00	1,889.50

Expenditures for the fiscal years 1886 and 1887, etc.—Continued.

Title of appropriation.	1886.	1887.
Coinage of the standard silver dollar.....	\$122,592.31	\$206,422.17
Contingent expenses national currency (re-imbursable) Treasurer's office.....	84,168.87	57,699.99
Expenses of collecting the revenue from customs.....	6,427,612.67	6,702,367.20
Detection and prevention of frauds on customs revenue.....	15,332.67	14,869.69
Expenses of regulating immigration.....	162,962.67	215,081.95
Salaries and expenses shipping service.....	53,325.40	55,445.76
Services to American vessels.....	.....	16,208.75
Refunding penalties or charges erroneously exacted (customs).....	332.28	421.95
Extra pay to officers and men who served in the Mexican war (revenue marine).....	1,017.63	295.37
Refunding moneys erroneously received and covered into the Treasury (customs).....	258.76	377.34
Proceeds of goods seized and sold.....	247.03	.....
Redemption of stamps.....	24,691.23	18,811.76
Repayment of taxes on distilled spirits destroyed by casualty (internal revenue).....	102.60	.....
Refunding moneys erroneously received and covered into the Treasury (internal revenue).....	16.00	644.18
Arming and equipping the militia.....	302,117.44	309,807.56
Sea-coast batteries for instruction of militia.....	.....	8,833.35
Ordinance material, proceeds of sales (War).....	70,239.50	44,529.98
Trusses for disabled soldiers.....	5,096.00	5,006.00
Bounty for the Fifteenth and Sixteenth Missouri Cavalry Volunteers.....	100.00	.....
Three months' pay proper, act July 3, 1884.....	18,500.00	2,000.00
Extra pay to officers and men who served in the Mexican war (Army).....	42,765.93	9,105.16
Operating and care of canals and other works of navigation.....	230,875.00	238,313.60
Removing sunken vessels or craft obstructing or endangering navigation.....	43,633.39	18,222.39
Constructing jetties and other works at South Pass, Mississippi River.....	125,000.00	150,000.00
Transportation of the Army and its supplies (Pacific railroads).....	410,684.07	383,402.37
Ordinance material, proceeds of sales (Navy).....	57.80	8,494.59
Sales of small-arms.....	.....	17.60
Prize-money to captors.....	6,246.74	5,264.97
Indemnity for lost clothing.....	956.95	.....
Extra pay to officers and men who served in the Mexican war (Navy).....	58,310.52	15,079.06
Maryland Institution for Instruction of the Blind.....	3,004.16	3,312.50
Indemnity for swamp lands purchased by individuals.....	65,790.24	73,246.66
Repayment for lands erroneously sold.....	53,150.32	78,140.40
Deposits by individuals for surveying public lands.....	100,799.59	131,998.78
Publishing proclamations relating to sales of public lands.....	244.00	.....
Five, three, and two per cent. funds of the net proceeds of sales of public lands in the States.....	96,312.50	33,993.95
Protection and improvement of Hot Springs, Ark.....	15,252.28	10,453.01
Deficiency in the postal revenues.....	8,193,652.02	6,501,247.05
Mail transportation, Pacific railroads.....	1,041,933.08	1,239,175.60
Salaries and expenses, reporter of Supreme Court.....	6,300.00	8,700.00
Salaries, retired judges.....	44,066.36	40,675.47
Fees of supervisors of elections.....	6,912.49	100,961.34
APPROPRIATIONS 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*.....	3,778.87	3,763.15
Funds arising from proceeds of lands on which interest is paid, principal not liable to draft. (Reimbursements to United States)*.....	.....	181,681.81
Interest on such funds*.....	45,862.02	61,691.31
Fund belonging to North Carolina Cherokees, principal and interest liable to draft*.....	4,331.25	1,582.82
Funds held by the United States in lieu of investment, acts April 29, 1874, and June 15, 1880. No payments*.....	.....	.....
Interest on such funds*.....	87,848.76	49,536.03
Proceeds of sale of Indian lands or reservations for benefit of Indians.....	164,544.35	69,426.64
Maintenance and education of children once Indian captives.....	3,000.00	250.00
Miscellaneous trust accounts.....	.....	104.45
Total expenditures from appropriations proposed to be repealed.....	19,709,195.23	21,031,141.79

* These items, aggregating \$141,820.90 in 1886, and \$298,255.12 in 1887, will come under the provisions of the act of April 1, 1880, whenever formal action is taken by the Secretary of the Interior, trustee.

Expenditures for the fiscal years 1886 and 1887 from appropriations excepted in House bill 1985, Fiftieth Congress, first session, to repeal certain permanent and indefinite appropriations, exclusive of appropriations for Indians.

Title of appropriation.	1886.	1887.
Interest on the public debt	\$46,706,575.25	\$43,878,178.53
Interest on bonds issued to Pacific railroads	8,873,570.72	8,863,400.72
Expenses of Smithsonian Institution (interest on trust fund)	42,180.00	42,180.00
Navy pension fund (Interest)	(*)	(*)
Repayment to importers excess of deposits	3,289,561.45	4,456,495.55
Debentures or drawbacks, bounties or allowances	8,062,182.29	7,426,091.28
Debentures and other charges	577.65	625.04
Unclaimed merchandise	1,930.21	849.42
Marine Hospital Service	440,974.89	985,694.83
Allowance or drawback (internal revenue)	34,654.30	35,221.68
Refunding taxes illegally collected (internal revenue)	8,750.86	8,164.21
Support of Soldiers' Home	244,077.87	231,819.30
Soldiers' Home, permanent fund	161,900.00	163,740.00
Soldiers' Home, interest account	13,593.85	17,930.13
Total expenditures from appropriations proposed to be excepted, exclusive of appropriations for Indians	62,886,529.34	60,520,388.69

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

Expenditures for the fiscal years 1886 and 1887 from excepted classes of Indian appropriations in House bill 1985, Fiftieth Congress, first session, to repeal certain permanent and indefinite appropriations.

Title of appropriation.	1886.	1887.
Funds held by the United States in lieu of investment under act of April 1, 1886	\$21,712.89	\$5,972.62
Interest on such funds	502,534.59	542,771.69
Total expenditures from excepted classes of Indian appropriations	524,247.48	548,743.71

Appropriations affected by the operations of House bill 1985, Fiftieth 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) ..	June 26, 1884	23	53-60
Transmission of books and mementoes to National Lincoln Monument Association, Springfield, Ill.	Feb. 23, 1881	21	519
International Bimetallic Commission	Feb. 23, 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	June 19, 1886	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. 23, 1854	10	273
To prevent smuggling, and for other purposes	July 18, 1866	14	178

Appropriations affected by the operations of House bill 1985, etc.—Continued.

Title of appropriation.	Date of act.	Reference to Statutes.	
		Vol.	Page.
Salaries, steam-boat inspection service.....	June 19, 1866	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
	Mar. 3, 1887	24	551
Sinking fund Union Pacific Railroad.....	May 7, 1878	20	58, 9
Sinking fund Central Pacific Railroad.....	May 7, 1878	20	58, 9
Refunding taxes illegally collected under direct-tax laws.....	Feb. 25, 1867	14	568
Payment for land sold for direct taxes.....	May 9, 1872	17	89
Refunding moneys for lands redeemed.....	Mar. 3, 1865	13	502
Refunding proceeds of cotton seized.....	May 18, 1872	17	134
To provide for the resumption of specie payments.....	Jan. 14, 1875	18	296
Return of proceeds of captured and abandoned property.....	Mar. 12, 1863	12	820
	June 25, 1864	13	180
	July 23, 1866	14	207
	July 28, 1866	14	323
	Feb. 28, 1867	14	569
	May 27, 1872	17	162
Twenty per cent. additional compensation.....	June 30, 1864	13	294
Redemption of stamps.....	July 23, 1866	14	208
Refunding moneys erroneously received and covered into the Treasury.....	July 15, 1870	16	310
Compensation to persons employed in insurrectionary States.....	July 15, 1866	14	41
Outstanding liabilities.....	May 2, 1866	14	295
Experiments in manufacture of sugar.....	June 16, 1880	21	495
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. 396).....	June 11, 1878	(*) 20	(*) 102
Surplus proceeds of sales of lands for taxes in District of Columbia, act of Congress (March 3, 1877, vol. 19, pp. 397-399).....			
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.....	Feb. 25, 1885	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	92
Trusses for disabled soldiers.....	May 28, 1872	17	104
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 Saint Clair Flats Canal, Michigan.....	Mar. 3, 1881	21	478
Operating and care Saint Mary's Falls Canal, Michigan.....	Mar. 3, 1881	21	478
Operating and care Louisville and Portland Canal, Kentucky.....	Mar. 3, 1881	21	478
Operating and care Des Moines Rapids Canal, Iowa and Illinois.....	Mar. 3, 1881	21	478
Operating and care of canals and other works of navigation.....	July 5, 1884	23	147
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	373
Indemnity for lost clothing.....	July 4, 1864	13	390
Gratuity to machinists in lieu of re-enlistment.....	June 16, 1880	21	290
Relief of certain officers of the Navy.....	Jan. 30, 1875	18	304

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

† And subsequent acts.

Appropriations affected by the operations of House bill 1985, etc.—Continued.

Title of appropriation.	Date of act.	Reference to Statutes.	
		Vol.	Page.
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	June 20, 1874	18	111
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, 1870.
- 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.—Fulfilling treaties with Cherokees, proceeds of Osage diminished reserve lands in Kansas (transfer)	Mar. 3, 1873	17	538	
Fulfilling treaties with Otoes and Missourias, proceeds of lands	Aug. 15, 1876	19	208	
Kickapoo 4 per cent. fund	Mar. 3, 1881	21	380	
Ute land fund	July 28, 1882	22	177	
Iowa 4 per cent. fund	July 28, 1882	22	178	
Sacs and Foxes of the Missouri 4 per cent. fund	Mar. 3, 1885	23	352	4
Umatilla general fund	Mar. 3, 1885	23	343	3
D.—Interest due Cherokees on lands sold to Osages	Mar. 3, 1873	17	538	
Interest on Otoe and Missouria fund	Aug. 15, 1876	19	208	
Interest on Kickapoo 4 per cent. fund	Mar. 3, 1881	21	380	
Interest on Ute land fund	July 28, 1882	22	177	
Interest on Iowa 4 per cent. fund	July 28, 1882	22	178	
Interest on Sac and Fox of the Missouri 4 per cent. fund	Mar. 3, 1885	23	352	4
Interest on Umatilla general fund	Mar. 3, 1885	23	352	4
E.—Payment to North Carolina Cherokees	Mar. 3, 1873	17	538	
F.—Ute 4 per cent. fund	Aug. 15, 1876	19	208	
Ute 5 per cent. fund	Mar. 3, 1875	18	447	
G.—Interest on Ute 4 per cent. fund	Aug. 15, 1876	19	197, 198	
Interest on Ute 5 per cent. fund	June 15, 1880	21	199	
H.—Fulfilling treaties with, proceeds of lands:	Apr. 29, 1874	18	41	
Cherokees	June 15, 1880	21	199	
Cherokees—school lands	May 11, 1872	17	98	
Creeks	Feb. 28, 1877	19	285	
Iowas	Feb. 27, 1819	7	195	4
Kansas	May 24, 1832	7	366	
Menomonees	June 14, 1866	14	786	
Miamies of Kansas	May 17, 1854	10	1069	2
Pawnees	May 8, 1872	17	86	
Pottawatomies	June 23, 1874	18	272	
Sacs and Foxes of the Mississippi	July 5, 1876	19	76	
Sacs and Foxes of the Missouri	Mar. 16, 1880	21	68, 69	
Shawnees	Feb. 13, 1871	16	410	
Proceeds of lands:	Mar. 22, 1882	22	30	
Civilization fund	Mar. 3, 1873	17	633	
Claims of settlers on Round Valley Indian reservations in California	June 23, 1874	18	273	
Proceeds of Choctaw Orphans' Reservation	May 15, 1882	22	63	
Proceeds of New York Indian lands in Kansas	Sept. 24, 1857	11	729	
Proceeds of Sioux reservations in Minnesota and Dakota	Apr. 10, 1876	19	28	
I.—Maintenance and education of Helen and Heloise Lincoln	Feb. 27, 1867	15	531	
Maintenance and education of Adelaide and Julia German	Feb. 18, 1867	15	495	
Maintenance and education of Catherine and Sophia German	Aug. 15, 1876	19	208	
J.—Damages to Crows by Northern Pacific Railroad Company	Apr. 7, 1869	16	53	
Damages to Shoshones and Bannocks by Utah and Northern Railroad Company	Jan. 11, 1875	18	285	
Indian moneys, proceeds of labor	Mar. 1, 1881	22	377	

Appropriations excepted from the operation of House bill No. 1985, Fiftieth Congress, first session, to repeal certain permanent and indefinite appropriations.

Title of appropriations.	Date of act.	Reference to Statutes.	
		Vol.	Page.
Sinking fund	Feb. 25, 1862	12	346
Interest on the public debt	July 14, 1870	16	273-4
Interest on Pacific Railroad bonds	Feb. 9, 1847	9	123
Refunding the national debt	July 1, 1862	12	492
	July 14, 1870	16	272
	Jan. 20, 1871	16	300
	Jan. 14, 1875	16	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
Expenses of Smithsonian Institution, interest on trust fund	Mar. 3, 1881	21	466
Repayment to importers excess of deposits	Aug. 10, 1846	9	102
Debentures or other charges	June 30, 1864	13	215
Unclaimed merchandise	Mar. 3, 1849	9	398
Marine Hospital Service	Oct. 16, 1837	5	207
Refunding taxes illegally collected	Mar. 3, 1799	1	670
Allowance or drawback	June 20, 1864	23	57
Support of Soldiers' Home	June 30, 1864	13	239
Soldiers' Home, permanent fund	July 1, 1862	12	488
Soldiers' Home, interest on permanent fund	Mar. 3, 1851	9	596
	Mar. 3, 1883	22	565
	Mar. 3, 1883	22	565
	Apr. 23, 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; 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; 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.