

IN THE SENATE OF THE UNITED STATES.

JANUARY 27, 1874.—Ordered to be printed.

Mr. ANTHONY, from the Committee on Printing, submitted the following

REPORT:

The Committee on Printing, to which was recommitted the letter of the Second Auditor of the Treasury, transmitting copies of all accounts received at his office from persons charged with the disbursements of moneys, goods, or effects for the benefit of the Indians, in obedience to the act of June 30, 1834, having examined the same, beg leave to report as follows :

The compilation of accounts thus transmitted by the Second Auditor of the Treasury has been made under the concluding portion of the thirteenth section of the act of Congress approved June 30, 1834, organizing the Department of Indian Affairs, under the direction of the Secretary of War, viz:

And all persons whatsoever, charged or trusted with the disbursement or application of money, goods, or effects of any kind, for the benefit of the Indians, shall settle their accounts annually, at the War Department, on the first of October, and copies of the same shall be laid annually before Congress at the commencement of the ensuing session, by the proper accounting officers, together with a list of the names of all parties to whom money, goods, or effects had been delivered within said year, for the benefit of the Indians, specifying the amount and object for which it was intended, and showing who are delinquents, if any, in forwarding their accounts according to the provisions of this act; and also a list of all persons appointed or employed, under this act, with the dates of their appointment or employment, and the salary and pay of each.

The more bulky portion of the document transmitted by the Second Auditor of the Treasury, is in compliance with that portion of the above-mentioned act which requires that copies of the accounts of all persons whatsoever, charged or trusted with the disbursement or application of money, goods, or effects of any kind, for the benefit of the Indians, shall be laid annually before Congress. The form in which these accounts are thus transmitted is that adopted by the Second Auditor of the Treasury after the passage of the act. There were then twelve Indian agents, and the published copies of their accounts covered a hundred and fifty pages. Now there are twelve superintendents, seventy-one agents, and three sub-agents, and their accounts, if published, will make a large volume, but they will give little insight into the items of expenditure. Large sums are set down as having been expended for "traveling expenses," for "contingent expenses," for "beneficial objects," "&c., &c., &c.," without, generally speaking, any details showing how these sums have been expended. But these "copies of the accounts" have been furnished in this way by the Second Auditor for nearly forty years, and the present incumbent of that office has but followed the example set him by his predecessors. It is due to him to add that the vouchers of each account,

showing every item, are kept classified in his office, subject to the inspection of members of Congress or others who have a right to examine them. To publish accounts giving these items would cost a large sum for copying them, and they would fill some twenty-five or thirty good-sized volumes annually.

The smaller portion of the document transmitted by the Second Auditor of the Treasury is in compliance with that portion of the act of June 30, 1834, which requires him to transmit a list of the names of all parties to whom money, goods, or effects had been delivered during the year preceding for the benefit of the Indians, specifying the amount and object for which it was intended, and showing who are delinquents, if any, in forwarding their accounts, according to the provisions of this act. The form adopted in 1834 has also been followed in this case, and it shows who were delinquents *in forwarding their accounts*. But as these accounts may have been received on the day following the preparation of the report, it does not in any way follow that the delinquents were defaulters or that they had not settled their accounts with all possible promptitude.

The committee would here remark that a document was annually published in former years which gave a detailed account of unpaid balances on the books of the Second and Third Auditors of the Treasury, viz:

1st. Statement of the accounts which have remained unsettled or on which balances appear to have been due more than three years prior to the 1st July, 1863, prepared in pursuance of the directions contained in the second section of the act of 3d March, 1809, entitled "An act to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

2d. Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for of the advances made one year prior to 1st July, 1863, as appears by the books of this office, prepared in pursuance of the thirteenth section of the act of 3d March, 1817, entitled "An act for the prompt settlement of the public accounts."

3d. Statement of the names dropped from the report of balances of the three years preceding 1860, 1861, and 1862, in pursuance of the letter of the First Comptroller, dated 24th February, 1843.

The report of the Second Auditor gave the names of those Indian agents who were indebted, after the adjustment of their accounts, to the Government, with the comments of the Auditor thereon. But the committee cannot find that this document has been laid before Congress since the one transmitted to the House of Representatives by Hon. R. W. Taylor, Comptroller of the Treasury, on the 2d of March, 1865. It is reported that the large amount of clerical labor rendered necessary in the Comptrollers' and the Second and Third Auditors' Offices by the war made the preparation of this document impossible. But, on this point the committee has no official information.

The concluding portion of the act of June 30, 1834, which directed that a list of all persons appointed or employed under that act, with the dates of their appointment or employment, and the salary and pay of each, be also laid annually before Congress, appears to have been ignored since 1851. From 1834 until that date the list, with the additional information required by law, was annually laid before Congress and published; nor can the committee learn why the publication of it was discontinued. It is proper to state that the Indian Office supplies for publication in the Biennial Register a list of its agents and employés, under the act of April 27, 1816, giving their occupations and compensation, but not the date of their appointment.

The committee, after an examination of the facts given, are of the opinion that the Second Auditor of the Treasury has complied with the

act of June 30, 1834, as it has been understood in his office, in furnishing the document which he has transmitted, but that the information contained in that document, giving as it does only general accounts and the names of those who have been delinquent in forwarding their accounts, is not of sufficient public value to justify the expenditure of nearly \$4,000 for its publication. It may, however, be of value to the Committee on Appropriations, as an index which will enable them to examine the vouchers on file in the office of the Second Auditor.

It remains with the Senate to inquire and decide whether the publication of the list of the officers and employés of the Indian Office in the Biennial Register complies with the requisition in the act of June 30, 1834; and whether the publication of the list of unpaid balances on the books of the Second and Third Auditors of the Treasury should not be resumed by the Comptroller.

The committee report that it is inexpedient to print the document transmitted by the Second Auditor of the Treasury, and recommend that it be referred to the Committee on Appropriations.