

IN THE SENATE OF THE UNITED STATES.

MARCH 5, 1880.—Ordered to be printed.

Mr. DAVIS, of West Virginia, from the Committee on Appropriations, submitted the following

REPORT:

[To accompany bill S. 1424.]

The Committee on Appropriations, having considered the propriety of placing under the direct supervision and control of Congress the appropriations known as permanent and indefinite, the greater part of which are set forth and specified in sections 3687, 3688, and 3689 of the Revised Statutes of the United States, submit the result of their deliberations in the bill accompanying this report.

The committee consulted freely with the Secretary of the Treasury, and had prepared by his order a schedule of the matters and things which are now treated as either permanent or indefinite appropriations, which schedule, with the amounts expended under each item during the fiscal years 1877, 1878, and 1879, as furnished by the Treasury Department, showing what could be changed to annual appropriations and what the department thought had best remain on the list of permanent or indefinite appropriations, as at present, is as follows:

Expenditures from appropriations proposed to be repealed for fiscal years 1877, 1878, and 1879.

	1877.	1878.	1879.
Coinage of the standard silver dollar		\$81, 115 75	\$1, 561 05
International Bimetallic Commission			37, 087 99
Payment for land sold for direct taxes	\$6, 130 00	1, 450 00	11, 350 00
Refunding moneys for lands redeemed	111 97		
Refunding taxes illegally collected under direct-tax laws	100 75		267 69
	486 49		49 67
Refunding moneys erroneously received and covered	9, 811 30	1, 094 48	
Refunding proceeds of cotton seized	5, 284 17	36, 640 25	42, 057 93
Return of proceeds of captured and abandoned property	41, 800 00	46, 800 00	1, 000 00
Salaries and expenses Southern Claims Commission	12, 151 66		
Twenty per cent. additional compensation	16, 121 33	25, 830 13	18, 205 79
Redemption of stamps	6, 501, 037 57	5, 826, 974 32	5, 485, 779 03
Collecting revenue from customs	2, 845 98	12, 039 24	5, 697 22
Building or purchase of such vessels as may be required for revenue service		18, 547 80	
Refunding duties on goods destroyed (customs)	252, 024 10	138, 946 21	151, 867 44
Arming and equipping the militia	74, 988 85	74, 996 79	74, 697 00
Ordnance material, proceeds of sales (war)	74, 906 26	67, 516 35	17, 645 56
Ordnance material, proceeds of sales (Navy)	47, 675 56	1 95	7, 764 00
Horses and other property lost in the military service			
Bounty to soldiers	113, 826 65	105, 431 57	67, 663 47
Trusses for disabled soldiers			20, 000 00
Commutation of rations to prisoners of war in rebel States	2, 000 00		
Rogue River Indian war	8 96		
Allowance for reduction of wages under eight-hour law	6, 821 88	7, 405 04	

Expenditures from appropriations proposed to be repealed, &c.—Continued.

	1877.	1878.	1879.
Salaries United States judges, retired			\$14,855 00
Salaries justices, &c., Supreme Court	\$1,500 00	\$1 500 00	1,500 00
Fees of supervisors of elections	170,272 07		115,032 89
Extra pay to officers and men who served in the Mexican war (Navy)			19,081 00
Indemnity for lost clothing		4,398 87	495 66
Relief of certain officers of the Navy		3,662 03	
Relief of sufferers by wreck of the United States steamer Huron		62,650 29	4,636 00
Refunding money for lands erroneously sold	30,176 27	43,188 02	22,488 80
Sinking fund for three-sixty-five bonds District of Columbia			94,413 37
Relief of widows and orphans of those lost in the sloop-of-war Albany and brig Porpoise	43 20		
Relief of heirs of those lost in the United States steamer Oneida		240 00	
Bounty for the destruction of enemies' vessels	3,688 21		
Coinage of silver for redemption of fractional currency	212,813 03	21,690 28	
Payment of interest on three-sixty-five bonds District of Columbia	501,649 61	507,607 63	501,628 62
Salaries and expenses Court of Commissioners of Alabama Claims	55,435 99	505 40	
Payment to officers and crew of United States steamer Kearsarge	150 93		
Salaries and expenses agents and clerks Southern Claims Commission			9,895 24
Two, three and five per cent. funds of the net proceeds of sales of public lands in States	17,283 64	10,082 97	45,900 06
Indemnity for swamp lands to States	20,022 15	11,091 79	21,091 59
Protection and improvement of Hot Springs, Ark		1,827 44	2,993 45
Maryland Institution for Instruction of the Blind	2,837 50	3,820 83	5,550 00
Publishing proclamations relating to sales of lands			4,588 30
Convention between United States and New Granada and Costa Rica		3,420 94	
Total expenditures	8,184,006 08	7,120,476 37	6,806,323 82

Expenditures from appropriations excepted.

	1877.	1878.	1879.
Interest on the public debt	\$98,234,253 05	\$98,621,903 93	\$101,453,118 28
Interest on Pacific Railroad bonds	3,890,258 53	3,878,970 72	3,874,830 72
Refunding the national debt, not exceeding one-half of one per cent. of the bonds authorized by the acts of July 14, 1870, January 20, 1871, and January 14, 1875	489,740 86	919,124 03	1,915,995 11
Expenses of Smithsonian Institution (interest on trust fund)	39,060 00	40,841 00	39,060 00
Steamboat inspection service	207,769 94	216,249 65	210,434 34
Trust fund interest for support of free schools in South Carolina	2,994 32	3,483 96	1,435 00
Refunding to national banking associations (excess of duty)	875 38	6,515 74	222 25
Expenses of national currency (reimbursable)	188,154 33	196,552 26	125,285 29
Refunding taxes illegally collected (internal revenue)	309,890 04	56,346 52	135,191 71
Allowance or drawback (internal revenue)	55,168 92	36,336 40	57,066 17
Repayment of taxes on distilled spirits destroyed by casualty	42 30	318 40	96 30
Marine hospital service	368,395 28	365,292 90	375,164 01
Repayment to importers (excess of deposits)	2,098,805 31	1,361,869 94	1,782,225 97
Debentures or drawbacks	3,127,964 69	3,718,798 15	4,928,179 92
Debentures and other charges	2,409 37	784 63	2,521 49
Unclaimed merchandise	1,999 96	2,566 76	761 26
Refunding duties under section 26, act of July 14, 1870	522 30	6,998 08	12 19
Support of Soldiers' Home	133,399 65	122,540 98	109,853 56
Deposits by individuals for surveying public lands	59,022 39	60,058 49	84,785 57
Prize money to captors		9,289 50	11,027 12
Navy pension fund		75,800 12	
Naval hospital fund	220 29		
Total expenditures from appropriations proposed to be excepted	104,210,946 91	109,700,642 16	115,107,266 26

Net expenditures under excepted classes of Indian appropriations for fiscal years 1877, 1878, and 1879.

	1877.	1878.	1879.
For the payment of specific annuities in fulfillment of treaty stipulations. (Appropriations made by Congress).	\$805, 264 33	\$673, 704 68	\$710, 059 61
For payment to Indians becoming citizens the cash value of their proportion of tribal trust-funds and annuities. (Appropriations made by Congress).....	34, 568 66	.....	.....
For the payment to Indians the value of lands. (Appropriations made by Congress).....	24, 952 03	.....	.....
For the payment to Indians of interest on the proceeds of their lands covered into the Treasury.....	36, 087 44	36, 087 44	36, 087 44
For the payment for the benefit of Indians of an amount to be charged against their trust-funds. (No payments)....	.....	.....	.....
For payment of expenses of removing, &c., Indians, reimbursable from proceeds of their lands. (Appropriations made by Congress).....	100, 977 10	30, 844 60	30, 299 82
Funds arising from consolidation of annuities, &c., upon which interest is paid, principal not liable to draft. (No payments).....	3, 790 22	3, 790 22	3, 790 22
Funds arising from proceeds of lands on which interest is paid, principal not liable to draft. (No payments).....	.....	.....	.....
Interest on such funds. (Appropriations made by Congress).....	36, 639 52	6, 489 75	82, 707 58
Fund arising from proceeds of lands, not liable to draft, bearing interest, appropriated by Congress. (Expenditures authorized by special acts June 22, 1874, January 12 and March 3, 1877).....	57, 566 42	93, 623 87	.....
Fund belonging to North Carolina Cherokees, principal and interest liable to draft.....	2, 296 90	1, 212 28	1, 780 00
Interest on funds held by the United States in lieu of investment, arising principally from compensation for ceded lands.....	.....	.....	38, 441 64
Proceeds of sale of Indian lands or reservations for benefit of Indians.....	32, 892 93	26, 776 19	98, 749 77
Interest on stocks and bonds held by United States Treasurer as custodian.....	223, 197 12	178, 066 42	174, 083 89
Proceeds of sale or redemption of trust-fund bonds. (No net payments).....	.....	.....	.....
Interest on funds created by act of July 12, 1862, on account of abstraction of trust-fund bonds.....	24, 453 10	13, 872 55	34, 187 73
Maintenance and education of children once Indian captives.....	375 00	625 00	500 00
Total expenditures.....	1, 383, 060 77	1, 065, 093 00	1, 210, 687 70
Deduct expenditures under appropriations made by Congress.....	1, 059, 968 06	804, 662 90	823, 067 01
Total expenditures under permanent or indefinite.....	323, 092 71	260, 430 10	387, 620 69

The first statement sent to the committee is a letter from the Secretary of the Treasury dated January 28, 1880, addressed to the chairman, with a draft of a bill as a substitute for Senate bill No. 886, and a list of the permanent and indefinite appropriations which the Secretary thought might be changed to annual appropriations; also, a list of those which he thought had best remain as at present, with an addition relative to certain payments to Indians, which your committee think ought to be made a part of this report.

The communication referred to is as follows :

Letter of the Secretary of the Treasury in regard to the repeal of certain permanent and indefinite appropriations.

TREASURY DEPARTMENT,
Washington, D. C., January 28, 1880.

Hon. H. G. DAVIS,
Chairman Committee on Appropriations, U. S. Senate :

SIR: Referring to Senate bill No. 886, for the repeal of certain laws relating to permanent and indefinite appropriations, recently submitted for an expression of my views regarding its provisions, and for a statement of the appropriations which will be affected thereby, I have the honor to state that while the system of annual appropria-

tions which gives to Congress proper supervision of all appropriations and expenditures is undoubtedly correct, its general adoption should not be enforced without allowing sufficient time for a proper consideration of the estimates of amounts required to replace the appropriations to be repealed, especially so as the estimates of the various departments for next year have been already submitted to Congress, and in many cases reported upon by the committees having them in charge.

In view, also, of the inconvenience, if not embarrassment, that would for a time attend this change of system, I would respectfully recommend that the date of repeal be changed to take effect from and after June 30, 1881, which, it is believed, is as early a date as would be wise to adopt for the repeal of so large a class of appropriations.

The following form of bill, which provides for the disposition of such balances as may remain to the credit of these appropriations at the expiration of the period of limitation, is believed to cover more fully all points at issue than the one already introduced, and it is respectfully suggested that it be substituted therefor, viz:

"A BILL to repeal certain laws relating to permanent and indefinite appropriations.

"*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all laws heretofore made for the appropriation of moneys from the general treasury for permanent specific and permanent indefinite objects, except so far as they provide appropriations for the sinking-fund, for payment of interest, premium, or principal of the public debt, or of bonds issued to the Pacific Railroad Companies, or for expenses pertaining to refunding the national debt, not exceeding one-half of one per centum of the bonds authorized by the acts of July 14, 1870, January 20, 1871, and January 14, 1875, be, and the same are hereby, repealed, to take effect from and after June 30, 1881: *Provided,* That nothing in this act shall be construed to interfere with the present requirements of law in relation to the payment of annuities to Indians, or of any moneys received and held in the nature of a trust for a specific purpose, or for excess of duties or taxes paid into the Treasury: *And provided further,* That payment of expenditures which may be properly incurred within one year prior to June 30, 1881, under any of the appropriations affected by this act, may be made at any time within one year after that date, at the expiration of which time any balances remaining unexpended of such appropriations shall be carried to the surplus fund.

"SEC. 2. *And be it further enacted,* That all appropriations hereafter to be made shall remain available for two years, for the payment of expenditures properly incurred within the time for which they are appropriated, except appropriations for the construction of public buildings, rivers and harbors, light-houses, and forts, which shall remain available for a like purpose for a period of four years, at the expiration of which periods all appropriations or balances of appropriations which shall have been upon the books of the Treasury for said periods of two and four years, respectively, 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.

"SEC. 3. *And be it further enacted,* That it shall be the duty of the heads of the several departments of the government to include in their annual estimates to Congress estimates of the amounts required for expenditure under appropriations affected by this act, for the service of the fiscal year eighteen hundred and eighty-two, and annually thereafter.

"SEC. 4. *And be it further enacted,* That all laws or parts of laws inconsistent with the provisions of this act be, and the same are hereby, repealed."

The appended schedule of appropriations which will be affected by the proposed bill, as well as of those excepted from its operations, is as complete in its details as the department has been enabled to make in the limited time allowed for its consideration.

Very respectfully,

JOHN SHERMAN, *Secretary.*

SCHEDULE.

Appropriations affected by the operations of the bill for the proposed repeal of certain laws pertaining to permanent and indefinite appropriations.

- Parting and refining bullion—Act August 15, 1876 (19 Stats., 157).
- Coinage of the standard silver dollar—Act February 28, 1878 (20 Stats., 25).
- International Bimetallic Commission—Act February 28, 1878 (20 Stats., 25).
- Payment for land sold for direct taxes—Act May 9, 1872 (17 Stats., 89).
- Refunding moneys for lands redeemed—Act March 3, 1865 (13 Stats., 502).

- Refunding taxes illegally collected under direct-tax laws—Act February 25, 1867 (14 Stats., 568).
- Expenses national loan—Act May 23, 1872 (17 Stats., 156).
- Refunding moneys erroneously received and covered—Act July 23, 1866 (14 Stats., 268).
- Refunding proceeds of cotton seized—Act May 18, 1872 (17 Stats., 134).
- Return of proceeds of captured and abandoned property—Act March 12, 1863 (12 Stats., 820).
- Salaries and expenses Southern Claims Commission—Act March 3, 1871 (16 Stats., 525).
- Reimbursement to marshals for expenses of taking Ninth Census—Act June 8, 1872 (17 Stats., 340).
- Surveying Vigil and St. Vrain private land claims in Colorado—Act February 25, 1869 (15 Stats., 275).
- Surveying Nolan private land claim in Colorado—Act July 1, 1870 (16 Stats., 646).
- Twenty per cent. additional compensation—Joint resolution February 28, 1867 (14 Stats., 569).
- Redemption of stamps—Act June 30, 1864 (13 Stats., 294).
- Collecting revenue from customs—Act March 3, 1871 (16 Stats., 521).
- Building or purchase of such vessels as may be required for revenue service—Act April 20, 1866 (14 Stats., 40).
- Rebuilding and improving life-saving stations—Act June 18, 1878 (20 Stats., 163).
- Marine-Hospital Service, proceeds of sales, &c.—Act April 20, 1866 (14 Stats., 40).
- Compensation to persons employed in insurrectionary States—Act July 15, 1870 (16 Stats., 310).
- Additional compensation to collectors—Act July 7, 1838 (5 Stats., 264).
- Refunding duties on goods destroyed (customs)—Act March 28, 1854 (10 Stats., 273).
- Drawback on certain articles imported into the district of Chicago (customs)—Act April 5, 1872 (17 Stats., 51).
- Arming and equipping the militia—Act April 23, 1808 (2 Stats., 490).
- Ordnance material, proceeds of sales—Act March 3, 1875 (18 Stats., 388).
- Horses and other property lost in the military service—Act March 3, 1849 (9 Stats., 414).
- Bounty to soldiers—Act July 28, 1866 (14 Stats., 322).
- Trusses for disabled soldiers—Act May 28, 1872 (17 Stats., 164).
- Commutation of rations to prisoners of war in rebel States—Joint resolution, July 25, 1866 (14 Stats., 364).
- Rogue River Indian war—Act July 17, 1854 (10 Stats., 307).
- Traveling expenses First Michigan Cavalry—Act July 28, 1866 (14 Stats., 322).
- Traveling expenses California and Nevada volunteers—Act March 2, 1867 (14 Stats., 487).
- Allowance for reduction of wages under eight-hour law—Act May 18, 1872 (17 Stats., 134).
- Salaries United States judges, retired—Act April 10, 1869 (16 Stats., 45).
- Salaries justices, &c., Supreme Court—Act March 2, 1867 (14 Stats., 471).
- Fees of supervisors of elections—Act February 28, 1871 (16 Stats., 438).
- Extra pay to officers and men who served in the Mexican war—Act February 19, 1879 (20 Stats., 316).
- Sale of small-arms—Act June 20, 1878 (20 Stats., 242).
- Indemnity for lost clothing—Act July 4, 1864 (13 Stats., 390).
- Relief of certain officers of the Navy—Act January 30, 1875 (18 Stats., 304).
- Compensation for loss of personal effects—Act April 6, 1866 (14 Stats., 14).
- Relief of sufferers by wreck of the United States steamer Huron—Act December 14, 1877 (20 Stats., 497).
- Refunding money for lands erroneously sold—Act January 12, 1825 (4 Stats., 80).
- Privateer pension-fund—Act June 26, 1812 (2 Stats., 763).
- An act to prevent smuggling and for other purposes—Act July 18, 1866 (14 Stats., 178).
- Payment of certain military organizations in Kansas—Act April 12, 1871 (17 Stats., 641).
- Sinking-fund for three-sixty-five bonds, District of Columbia—Act March 3, 1879 (20 Stats., 410).
- Military contributions in Mexico (War, Navy, and customs)—Act March 3, 1849 (9 Stats., 412).
- Compensation to civil superintendents at national armories—Act March 3, 1855 (10 Stats., 638).
- Liquidating unadjusted claims, contracts, Tennessee River improvement—Act June 12, 1860 (12 Stats., 29).

- Refunding to States expenses incurred in raising volunteers—Act July 17, 1861 (12 Stats., 264).
- Reimbursing Ohio for expenses incurred in enrolling militia—Act March 29, 1867 (15 Stats., 9).
- Reimbursing Indiana for expenses incurred in enrolling militia—Act March 29,* 1867 (15 Stats., 9).
- Relief of widows and orphans of those lost in the brig Epervier—Act March 3, 1817 (3 Stats., 369).
- Relief of widows and orphans of those lost in the United States sloop-of-war Albany and brig Porpoise—Act August 1, 1856 (11 Stats., 29).
- Relief of Joseph Morehead—Act February 16, 1853 (10 Stats., 756).
- Relief of heirs of those lost in the United States steamer Oneida—Act May 18, 1870 (16 Stats., 123).
- Bounty for the destruction of enemies' vessels—Act July 17, 1862 (12 Stats., 606).
- Civilization of Indians—Act March 3, 1819 (3 Stats., 517).
- Unclaimed pensions, Army and Navy—Acts April 6, 1838, and August 23, 1842 (5 Stats., 225 and 521).
- Refunding tonnage-duties upon Spanish vessels—Act July 13, 1832 (4 Stats., 579).
- Refunding duties collected contrary to treaty with Prussia—Act August 30, 1842 (5 Stats., 566).
- Refunding duties collected under act of August 30, 1842—Act August 30, 1842 (5 Stats., 566).
- Refunding duties paid by colleges, &c.—Act August 12, 1848 (9 Stats., 296).
- Refunding duties on foreign imported merchandise—Act August 8, 1846 (9 Stats., 84).
- Salaries of special examiners of drugs—Act June 26, 1848 (9 Stats., 238).
- Collecting the revenue from customs, fines, penalties, and forfeitures—Act March 3, 1849 (9 Stats., 398-399).
- Refunding duties on fish, &c., under reciprocity treaty with Great Britain—Act March 2, 1855 (10 Stats., 633).
- Distributive shares, fines, penalties, and forfeitures—Act March 2, 1867 (14 Stats., 546).
- Joint resolution respecting quarantine and health laws—Joint resolution May 26, 1866 (14 Stats., 357).
- Payment of tax on salaries—Act March 2, 1867 (14 Stats., 480).
- Refunding purchase-money, lands sold in Greensburg, La.—Act August 29, 1842 (5 Stats., 540).
- Expenses of collecting the revenue from sales of public lands—Act March 3, 1849 (9 Stats., 398).
- Debentures and other charges (lands)—Act October 16, 1837 (5 Stats., 207).
- Patent fund—Act July 4, 1836 (5 Stats., 121).
- Expenses of the courts of the United States—Act March 3, 1791 (1 Stats., 217).
- Erecting penitentiaries—Act January 22, 1867 (14 Stats., 377).
- Expense of returning fugitives from service or labor—Act February 12, 1793 (1 Stats., 302).
- Incidental and contingent expenses, branch mints—Act January 18, 1837 (5 Stats., 139).
- Contingent expenses, safekeeping of the public revenues—Act August 6, 1846 (9 Stats., 65).
- Contingent expenses, southeast executive building—Act July 20, 1868 (15 Stats., 110).
- Contingent expenses, House of Representatives, uniforms Capitol police—Act March 30, 1867 (15 Stats., 12).
- Twenty per cent. additional compensation, clerks, House of Representatives—Act July 28, 1866 (14 Stats., 323).
- Twenty per cent. additional compensation, clerks, Commissioner of Public Buildings—Act July 23, 1866 (14 Stats., 207).
- Bureau of Statistics, clerical force—Act July 28, 1866 (14 Stats., 331).
- Puget Sound Agricultural Company treaty—Act June 27, 1864, (13 Stats., 195).
- Salaries and contingent expenses, American and Mexican Commission—Act April 7, 1869 (16 Stats., 7).
- Coinage of silver for redemption of fractional currency—Act January 14, 1875. (18 Stats., 296).
- Payment of interest on three-sixty-five bonds, District of Columbia, reimbursable—Act July 31, 1876 (19 Stats., 106).
- Salaries and expenses, court of Commissioners Alabama Claims—Act July 23, 1874 (18 Stats., 248).
- Payment to officers and crew of United States steamer Kearsarge—Act June 10, 1872 (17 Stats., 352).
- Salaries and expenses, agents and clerks, Southern Claims Commission—Act March 3, 1871 (16 Stats., 525).

- Two, three, and five per cent. funds of the net proceeds of sales of public lands in States—Act February 20, 1811 (2 Stats., 643).
- Indemnity for swamp-lands to States—Act March 2, 1855 (10 Stats., 634).
- Protection and improvement of Hot Springs, Ark.—Act March 3, 1877 (19 Stats., 378).*
- Maryland Institution for Instruction of the Blind—Act February 23, 1865 (13 Stats., 436).
- Publishing proclamations relating to sales of lands—Act March 3, 1877 (19 Stats., 357).
- Payment for coin, &c., destroyed at Chicago—Act June 10, 1872 (17 Stats., 379).
- Relief of certain inhabitants of East Florida—Act June 26, 1844 (6 Stats., 569).
- Twenty per cent. additional compensation—Act June 25, 1864 (13 Stats., 160).
- Convention between United States and New Granada and Costa Rica—Act February 20, 1861 (12 Stats., 146).
- Convention between United States and United States of Colombia—Act February 20, 1861 (12 Stats., 145).
- Convention between United States and Ecuador—Act March 28, 1864 (13 Stats., 38).
- Expenses of convention with Venezuela—Act July 20, 1867 (15 Stats., 18).
- Relief for damages by seizure of vessels in the collection district of San Francisco—Act September 28, 1850 (9 Stats., 509).
- Reimbursement to Kansas, expenses incurred for compensation of commissioners—Act February 2, 1871 (16 Stats., 402).
- Relief of widows, &c., of those lost in the sloop-of-war *Levant*—Act July 14, 1861 (12 Stats., 273).
- Relief of widows, &c., of those lost in United States ships *Cumberland* and *Congress*—Act July 11, 1862 (12 Stats., 531).
- Relief of widows, &c., of those lost in United States brig *Bainbridge*—Act April 19, 1864 (13 Stats., 53).
- Relief of widows, &c., of those lost in United States schooner *Grampus*—Act June 15, 1844 (5 Stats., 665).
- Rescue of officers, &c., steamship *San Francisco*—Act July 26, 1866 (14 Stats., 365).

Appropriations excepted from the operations of the bill for the proposed repeal of certain laws pertaining to permanent and indefinite appropriations.

- Sinking fund—Act February 25, 1862 (12 Stats., 346), and subsequent acts.
- Interest on the public debt—Act February 9, 1847 (9 Stats., 123).
- Interest on Pacific Railroad bonds—Act July 1, 1862 (12 Stats., 492).
- Refunding the national debt, not exceeding one-half of one per centum of the bonds authorized by the acts of July 14, 1870, January 20, 1871, and January 14, 1875.
- Expenses of Smithsonian Institution, interest on trust fund—Act August 10, 1846 (9 Stats., 102).
- Estates of decedents—Act April 14, 1792 (1 Stats., 255).
- Outstanding liabilities—Act May 2, 1866 (14 Stats., 41).
- Steamboat-Inspection Service—Act February 23, 1871 (16 Stats., 458).
- Trust-fund interest for support of free schools in South Carolina—Act March 3, 1875 (17 Stats., 600).
- Refunding to national banking associations excess of duty—Act March 2, 1867 (14 Stats., 572).
- Expenses of national currency, reimbursable—Act June 20, 1874 (18 Stats., 123).
- Refunding taxes illegally collected (internal revenue)—Act June 30, 1864 (13 Stats., 239).
- Allowance or drawback (internal revenue)—Act July 1, 1862 (12 Stats., 488).
- Repayment of taxes on distilled spirits destroyed by casualty—Act May 27, 1872 (17 Stats., 162).
- Marine Hospital Service—Act July 16, 1798 (1 Stats., 605), and subsequent acts.
- Repayment to importers, excess of deposits—Act June 30, 1864 (13 Stats., 215).
- Debentures or drawbacks—Act March 3, 1849 (9 Stats., 398).
- Debentures and other charges—Act October 16, 1837 (5 Stats., 207).
- Unclaimed merchandise—Act March 3, 1799 (1 Stats., 670).
- Refunding duties under section 26, act July 14, 1870—Act March 3, 1871 (16 Stats., 514).
- Refunding proceeds of goods seized and sold—Act April 2, 1844 (5 Stats., 653).
- Support of Soldiers' Home—Act March 3, 1851 (9 Stats., 596).
- Deposits by individuals for surveying public lands—Act July 1, 1864 (12 Stats., 410).
- Prize-money to captors—Act March 3, 1849 (9 Stats., 378), and subsequent acts.
- Navy-pension fund—Act April 23, 1800 (2 Stats., 53), and subsequent acts.
- Naval-hospital fund—Act March 2, 1799 (1 Stats., 729), and subsequent acts.

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

- For the payment of specific annuities in fulfillment of treaty stipulations.
- For payment to Indians becoming citizens the cash value of their proportion of tribal trust-funds and annuities.
- For the payment to Indians the value of lands.
- For the payment to Indians of interest on proceeds of their lands covered into the Treasury.
- For the payment for the benefit of Indians of an amount to be charged against their trust-funds.
- For payment of expenses of removing, &c., Indians when the amount appropriated is to be reimbursed from proceeds of their lands.
- Funds arising from consolidation of annuities and other funds of Indians upon which interest is paid, the principal not liable to draft.
- Interest on such funds.
- Funds arising from the proceeds of Indian lands on which interest is paid, the principal not liable to draft.
- Interest on such funds.
- Funds arising from proceeds of lands not liable to draft, the interest on which is appropriated by Congress.
- Fund belonging to North Carolina Cherokees, principal and interest liable to draft.
- Interest on funds held by the United States in lieu of investment, arising principally from compensation for ceded lands.
- Proceeds of sale of Indian lands or reservations for benefit of Indians.
- Interest on stocks and bonds held by Treasurer United States as custodian.
- Proceeds of sale of redemption of trust-fund bonds.
- Interest on funds created by act of July 12, 1862, on account of abstraction of trust-fund bonds.
- Maintenance and education of children once Indian captives.

The committee thought that a more complete statement of the expenditures made on account of the appropriations referred to for the fiscal years ending June 30, 1877, 1878, and 1879, would be necessary in order to enable Congress to form a correct opinion as to the changes proposed. The Secretary was, therefore, requested to furnish the facts in that regard, which he did as presented in the schedule first set forth in this report.

The committee are of opinion that all the items of appropriations which the Secretary thought ought to be excepted from the change proposed ought to be embraced, except the following, which, with the expenditures on account of them for the last three fiscal years, are set forth in the following table:

Table showing the permanent and indefinite appropriations excepted by the Committee on Appropriations, together with the expenditures under same, for fiscal years 1877, 1878, and 1879.

Title of appropriation.	1877.	1878.	1879.
Interest on the public debt	\$93,234,253 05	\$98,621,903 93	\$101,453,118 28
Interest on Pacific railroad bonds.....	3,890,258 53	3,878,970 72	3,874,830 72
Refunding the national debt.....	489,740 86	919,124 03	1,915,995 11
Expenses of the Smithsonian Institution, interest on trust fund	39,060 00	40,841 00	39,060 00
Refunding taxes illegally collected (internal revenue).	309,890 04	56,346 52	135,191 71
Allowance or drawback (internal revenue)	55,168 92	36,336 40	57,066 17
Marine Hospital service	368,395 28	365,292 90	375,164 01
Repayment to importers excess of deposits (customs).	2,098,805 31	1,361,869 94	1,782,225 97
Debentures or drawbacks (customs)	3,127,964 69	3,718,798 15	4,928,179 92
Debentures and other charges (customs)	2,409 37	784 63	2,521 49
Unclaimed merchandise (customs).....	1,999 96	2,566 76	761 28
Support of Soldiers' Home	133,399 65	122,540 98	109,853 56
Navy-pension fund		75,800 12	
Total	103,751,345 66	109,201,176 08	114,673,968 20

It will be observed that the Secretary has not stated the amount expended on account of the sinking-fund for the years referred to, but as we agree that the surplus revenue which alone is applied for that

purpose ought to continue to be held as it now is, the failure to state the amount is not material.

The committee are of opinion that it is better, wherever the public service will not suffer thereby, for all appropriations of public money to pass annually under the supervision of Congress upon regular estimates furnished by the departments, and after careful consideration have concluded that all the appropriations which the Secretary thought ought to be excepted from the operation of the bill can be annually provided for, except as set forth in the table last referred to, and the bill herewith submitted for the consideration of the Senate.

In regard to the Indian matters, it will be seen by the schedule of expenditures above set forth that out of \$1,210,687.70, paid during the last fiscal year, \$823,067.01 is now paid by annual appropriations made by Congress, and \$387,620.69 is paid out of permanent or indefinite appropriations. The committee see no good reason why all these payments may not as well be made in the same manner, and, as much the greater part is now annually provided for, recommend that all shall be, and thus have uniformity in the mode of appropriation and payment.

While the committee desired that the proposed law should go into operation at the close of the present fiscal year, the suggestions made by the Secretary that it would require considerable time to prepare for the change of system and to prepare careful estimates as to the requirements of the service relative to these matters, we have determined to report in conformity with the views of the Secretary, that the act shall take effect from and after June 30, 1881.

This bill is a substitute for bill S. 886 :

A BILL to repeal certain laws relating to permanent and indefinite appropriations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all laws heretofore made for the appropriation of moneys from the general treasury for permanent specific and permanent indefinite objects, except so far as they provide appropriations for the sinking-fund, for payment of interest, premium, or principal of the public debt, or of bonds issued to the Pacific Railroad Companies, or for expenses pertaining to refunding the national debt, not exceeding one-half of one per centum of the bonds authorized by the acts of July 14, 1870, January 20, 1871, and January 14, 1875, for expenses of the Smithsonian Institution (interest on trust-fund), for refunding taxes illegally collected, and for payment of allowance or drawback under the internal-revenue laws, for expenses of the marine-hospital service, for repayment to importers excess of deposits, for payment of debentures or drawbacks, bounties, and allowances, for payment of debentures and other charges, and for refunding proceeds of unclaimed merchandise under the customs-revenue laws, for support of the Soldiers' Home, and for the Navy-pension fund, be, and the same are hereby, repealed, to take effect from and after June 30, 1881: *Provided,* That payment of expenditures which may be properly incurred within one year prior to June 30, 1881, under any of the appropriations affected by this act, may be made at any time within one year after that date, at the expiration of which time any balances remaining unexpended of such appropriations shall be carried to the surplus fund.

SEC. 2. That all appropriations hereafter to be made shall remain available for two years, for the payment of expenditures properly incurred within the time for which they are appropriated, except appropriations for the construction of public buildings, rivers and harbors, light-houses, and forts, which shall remain available for a like purpose for a period of four years, at the expiration of which periods all appropriations or balances of appropriations which shall have been upon the books of the Treasury for said periods of two and four years, respectively, 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.

SEC. 3. That it shall be the duty of the heads of the several departments of the government to include in their annual estimates to Congress estimates of the amounts required for expenditure under appropriations affected by this act, for the service of the fiscal year eighteen hundred and eighty-two, and annually thereafter.

SEC. 4. That all laws or parts of laws inconsistent with the provisions of this act be, and the same are hereby, repealed.

Table showing the total of expenditures under permanent and indefinite appropriations for the fiscal years 1877, 1878, and 1879; the expenditures under appropriations not repealed by bill of committee, including interest on the public debt and Pacific railroad bonds, and excluding said interest, and the expenditures under appropriations proposed to be repealed.

Year.	Total expenditures.	Expenditures under appropriations not to be repealed, including interest.	Expenditures under appropriations not to be repealed, excluding interest.	Expenditures under appropriations to be repealed:
1877.....	\$113, 778, 013 76	\$103, 751, 345 66	\$6, 626, 834 08	\$10, 026, 668 10
1878.....	117, 886, 211 53	109, 201, 176 08	6, 700, 301 43	8, 685, 035 45
1879.....	123, 124, 277 78	114, 073, 968 20	9, 346, 019 20	8, 450, 309 58